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壹、個人綜合所得稅申報

一、外僑綜合所得稅與居留期間的關係

凡有「中華民國來源所得」之外僑，應就其中華民國來源所得，依法繳納綜合所得稅。外僑因在臺居留期間之久暫不同，分為非中華民國境內居住之個人（非居住者）與中華民國境內居住之個人（居住者）。其納稅方式亦有不同，茲說明如下：

（一）非中華民國境內居住之個人：

1. 同一課稅年度（1月1日至12月31日）內，在臺居留不超過90天者，其中華民國來源之扣繳所得，由扣繳義務人依規定扣繳率（請見十八項）就源扣繳，無庸申報；其中華民國來源之非屬扣繳範圍之所得，應於離境前依規定之扣繳率辦理申報納稅。
2. 同一課稅年度內，在臺居留合計超過90天未滿183天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，其非屬扣繳範圍之所得（包括因在中華民國境內提供勞務而自境外雇主取得之勞務報酬），應於離境前依規定之扣繳率辦理申報納稅。

（二）中華民國境內居住之個人：

同一課稅年度內，在臺居留合計滿183天者，即為「中華民國境內居住之個人」，應將該年度在中華民國境內取得之各類所得，及因在中華民國境內提供勞務而自境外雇主取得之勞務報酬等總計，減除免稅額、扣除額及基本生活費差額後之綜合所得淨額，依累進稅率（請見第十七項）申報繳納綜合所得稅。

二、中華民國來源所得

下列各項均屬中華民國來源所得：

- (一) 依中華民國公司法規定設立登記成立之公司，或經中華民國政府認許在中華民國境內營業之外國公司所分配之股利。
- (二) 中華民國境內之合作社或合夥組織營利事業所分配之盈餘。
- (三) 個人在中華民國境內提供勞務之報酬。如於一課稅年度內在中華民國境內居留合計超過90天者，其自中華民國境外雇主所取得之勞務報酬亦屬之（註）。

(註)1. 勞務報酬若為薪資收入，薪資收入定義為在職務上或工作上所取得的各種收入，包括薪金、俸給、工資、津貼、歲費、獎金、紅利及各種補助費。

2. 中華民國境內居住之個人有薪資收入者，應分別就薪資所得特別扣除額或必要費用擇一減除，減除後的餘額為薪資所得：

(1) 薪資所得特別扣除額：每人可扣除218,000元，全年薪資收入未達218,000元者，僅得就其全年薪資收入總額全數扣除。

(2) 必要費用：與提供勞務直接相關且由所得人負擔的職業專用服裝費、進修訓練費、職業上工具支出3項必要費用為限，申報時應檢附「個人薪資費用申報表」、憑證及相關證明文件。

(3) 依前款(2)規定計算之薪資所得，於所得稅法第15條配偶之合併申報規定計算稅額及第17條規定計算綜合所得淨額時，不適用(1)薪資所得特別扣除之規定。

3. 依外國專業人才延攬及僱用法第22

條（114年9月24日修正公布前第20條）規定，自107年度起，在我國未設有戶籍並因工作而首次核准在我國居留且符合一定條件之外國特定專業人才，其從事專業工作，或依外國專業人才延攬及僱用法第9條規定取得就業金卡並在就業金卡有效期間受聘僱從事專業工作，於首次符合在我國居留滿183天且薪資所得超過新臺幣300萬元之課稅年度起算5年內，其各該在我國居留滿183天之課稅年度薪資所得超過新臺幣300萬元部分之半數免予計入綜合所得總額課稅。

各該課稅年度如有取得屬於所得基本稅額條例第12條第1項第1款規定的海外所得，也免計入個人基本所得額計算基本稅額。申報時應檢附外國特定專業人才減免所得稅申請書及相關證明文件。

- (四) 執行業務者在中華民國境內執行業務之業務或演技收入。依「個人於網路發表創作或分享資訊課徵綜合所得稅作業規範」應申報執行業務所得者，應填寫「個人網紅執行業務所得申報表」併同一般申報書辦理申報。
- (五) 自中華民國各級政府、中華民國境內之法人及中華民國境內居住之個人所取得之利息。
- (六) 在中華民國境內之財產因租賃而取得之租金。
- (七) 專利權、商標權、著作權、秘密方法及各種特許權利，因在中華民國境內供他人使用所取得之權利金。
- (八) 在中華民國境內財產交易之增益。
- (九) 在中華民國境內經營工商、農林、漁

牧、礦冶等業之盈餘。

- (十) 在中華民國境內參加各種競技、競賽、機會中獎等之獎金或給與。
- (十一) 個人領取之退休金、資遣費、退職金、終身俸、離職金、非屬保險給付之養老金及依勞工退休金條例規定辦理年金保險之保險給付等所得。但個人歷年自薪資所得中自行繳付之儲金或依勞工退休金條例規定提繳之年金保險費，於提繳年度已計入薪資所得課稅部分及其孳息，不在此限。
- (十二) 在中華民國境內取得之其他收益。

三、「課稅年度」之定義

自1月1日起至同年12月31日止為一課稅年度。

四、居留日數之計算

外僑在臺居留日數係以護照入出境章戳日期或內政部移民署簽發之「入出國日期證明書」為準（始日不計末日計），如一課稅年度內入出境多次者，累積計算。

五、所得之認定

同一課稅年度內，外僑在臺居留日數合計：

- (一) 未超過90天：
 - 1. 在中華民國境內取得各類所得，由給付人依法扣繳或自行據實申報綜合所得稅。
 - 2. 自中華民國境外雇主取得之勞務報酬，免課所得稅。
- (二) 超過90天：
 - 1. 在中華民國境內取得各類所得，持扣繳憑單、股利憑單備查聯正本申報，或自行據實申報納稅。
 - 2. 自中華民國境外取得勞務報酬，應提出國外雇主給付報酬之證明，並

由當地稅務機關、公證人或合格會計師簽證（須檢附會計師之執照影本）。如不提示者，國稅局得按外僑薪資所得標準調整。

※納稅義務人之所得如為外幣者，按實際所得時期之政府認可外匯匯率折算為新臺幣。

六、申報納稅之時間

外僑因一課稅年度內在臺居留時間久暫之不同，有下列幾種不同的納稅方式：

- (一) 在臺居留日數未超過90天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，無庸申報；如有非屬扣繳範圍之所得，如員工認股權所得或抵押利息所得等，應於離境前辦理申報納稅。
- (二) 在臺居留日數超過90天，而未滿183天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，其因在中華民國境內提供勞務而自境外雇主取得之勞務報酬及非屬扣繳範圍之所得，如員工認股權所得或抵押利息所得等，應於離境前辦理申報納稅。
- (三) 在臺居留日數滿183天而尚未離境者，應於次年度5月1日起至5月31日止（如5月31日為假日，則遞延至次一工作日），辦理上年度之結算申報。但若於年度中途離境者，則應於離境前10天內，辦理當年度申報納稅。

七、申報納稅之地點

- (一) 依申報時居留證所載地址所屬之國稅局辦理申報。
- (二) 居留臺北市之外僑，請到臺北市中華路1段2號財政部臺北國稅局綜所遺贈稅組外僑股申報。

八、利用電子申報程式辦理網路申報

領有內政部移民署核發在中華民國居留或停留證明文件（簡稱居留證）並已配發統一證號之外僑，申報114年度綜合所得稅時，得於115年5月1日至115年6月1日至電子申報繳稅服務網站（<https://tax.nat.gov.tw>）下載外僑綜合所得稅電子申報程式，利用外來人口自然人憑證、經財政部審核通過之電子憑證（簡稱金融憑證）、已申辦「健保卡網路服務註冊」之全民健康保險保險憑證（簡稱「健保卡及密碼」）、居留證115年1月31日所載之統一證號及護照號碼/居留證號/許可證號登入及上傳申報資料，即可完成申報程序。如有應檢附之證明文件，請於115年6月11日前親自遞送或郵寄至所屬國稅局。

九、同一課稅年度中居留未滿183天，經扣繳或申報已繳納稅款，其後又繼續居留至滿183天者辦理申報之方式

外僑在同一課稅年度中若已按非居住者適用之規定稅率納稅離境，嗣後在當年度再來臺，合計居留日數已滿183天者，應改按居住者適用之規定稅率重新核算該年度之應納稅額，至於前已繳納該年度稅款，可以退抵。

十、申報時應攜帶之資料

申報時應攜帶居留及所得相關之證明文件，例如護照、居留證、扣繳憑單、股利憑單、因在中華民國境內提供勞務而取自境外所得之證明……等，但如符合第十一項免稅規定申報免稅者，則應攜帶符合該項規定之必要證件，以憑核定。

十一、免稅規定

（一）中華民國政府或外國政府、國際機

構、教育、文化、科學研究機關、團體，或其他公私組織，為獎勵進修、研究或參加科學或職業訓練而給與之獎學金及研究、考察補助費等。但受領之獎學金或補助費，如係為授與人提供勞務所取得之報酬，則不適用。

- (二) 各國駐在中華民國使領館之外交官、領事官及其他享受外交官待遇人員在職務上之所得。
- (三) 各國駐在中華民國使領館及其附屬機關內，除外交官、領事官及享受外交官待遇之人員以外之其他各該國國籍職員在職務上之所得。但以各該國對中華民國駐在各該國使領館及其附屬機關內之中華民國國籍職員，給與同樣待遇者為限。
- (四) 自國外聘請之技術人員及大專學校教授，依據外國政府機關、團體或教育、文化機構與中華民國政府機關、團體、教育機構所簽訂技術合作或文化教育交換合約，在中華民國境內提供勞務者，其由外國政府機關、團體或教育、文化機構所給付之薪資。
- (五) 個人稿費、版稅、樂譜、作曲、編劇、漫畫及講演之鐘點費之收入。但全年合計數以不超過新臺幣（以下同）18萬元為限。
- (六) 政府機關或其委託之學術團體辦理各種考試及各級公私立學校辦理入學考試，發給辦理試務工作人員之各種工作費用。

以上列示外僑較常適用之情形，完整規定請詳所得稅法第4條規定。

十二、「中華民國境內居住之個人」結算申報之減免

114年度綜合所得稅各項減免扣除，依下列規定計算：

- (一) 免稅額：納稅義務人本人、配偶及合於下列規定之扶養親屬，每人各可減97,000元，年滿70歲之納稅義務人本人、配偶暨受扶養直系尊親屬，每人可減除145,500元。
1. 納稅義務人及其配偶之直系尊親屬，年滿60歲，或無謀生能力，受納稅義務人扶養者。
 2. 納稅義務人之子女未成年，或已成年而因在校就學、身心障礙或無謀生能力受納稅義務人扶養者。
 3. 納稅義務人及其配偶之同胞兄弟、姊妹未成年，或已成年而因在校就學、身心障礙、或無謀生能力受納稅義務人扶養者。
 4. 納稅義務人之其他親屬或家屬，合於民法第1114條第4款及第1123條第3項之規定，未成年，或已成年而因在校就學、身心障礙或無謀生能力，在中華民國境內確與納稅義務人共同居住且受其扶養者。

※配偶或受扶養親屬，應檢附戶籍資料或受扶養者居住地政府機關核發之親屬關係證明書、及該受扶養親屬確實生存並受納稅人扶養之證明，以憑認定。

- (二) 扣除額：
1. 標準扣除額：納稅義務人個人扣除131,000元；與配偶合併申報者扣除262,000元。
 2. 列舉扣除額：納稅義務人如不選擇標準扣除額，可選擇列舉扣除

額，申報時應附收據正本。

- (1) 捐贈：納稅義務人、配偶及申報受扶養親屬對向主管機關登記或立案成立之教育、文化、公益、慈善機構或團體之捐贈；依法成立、捐贈或加入符合規定的公益信託的財產；依規定透過中央主管機關設置的專戶對指定特定運動員（該特定運動員與捐贈者並無配偶或二親等內血親、姻親關係）的捐贈，可減除金額以不超過綜合所得總額20%為限。但有關國防、勞軍之捐贈、對政府之捐獻、對行政法人之捐贈；依規定對公立博物館之文物、標本、藝術品或設備捐贈；依規定出資捐贈或贊助辦理古蹟、古物等文化資產之修復、再利用或管理維護之款項；依規定對國家文化藝術基金會或直轄市、縣（市）文化基金會的捐贈，及以具有文化藝術資產價值之文物、藝術品、古蹟等文化資產捐贈政府；依規定透過中央主關機關設置的專戶對未指定特定運動員之捐贈，不受金額限制。
- (2) 保險費：納稅義務人、配偶或申報受扶養之直系親屬的人身保險、勞工保險、國民年金保險、就業保險及軍、公、教保險之保險費，每人每年扣除數額以不超過24,000元為限。但全民健康保險之保險費不受金額限制。

- (3) 醫藥及生育費：納稅義務人、配偶或申報受扶養親屬之醫藥費及生育費，以付與公立醫院、全民健康保險特約醫院及診所，或經財政部認定其會計紀錄完備正確之醫院為限。但受有保險給付部分，不得扣除。納稅義務人、配偶或申報受扶養親屬如因身心失能無力自理生活而需長期照護者，其付與公立醫院、全民健康保險特約或其他合法醫院及診所之醫藥費，得依法扣除。
 - (4) 災害損失：納稅義務人、配偶或申報受扶養親屬遭受不可抗力之災害損失，但已受保險賠償或救濟之部分不得扣除。須檢附國稅局於災害發生後調查核發的災害損失證明或提出能證明其損失屬實的確實證據。
 - (5) 自用住宅購屋借款利息：納稅義務人、配偶及申報受扶養親屬購買中華民國境內之自用住宅，向金融機構借款所支付之利息，每年扣除額為當年實際支付利息支出減除儲蓄投資特別扣除額後之餘額，但不得超過30萬元，且以一屋為限。同一申報戶之納稅義務人本人、配偶或申報受扶養親屬應在該地址辦竣戶籍（居留地址）登記，且無出租、供營業或執行業務者使用。
3. 特別扣除額：
- (1) 財產交易損失：納稅義務人、配偶及申報受扶養親屬在前3

年度發生之財產交易損失，可檢附有關證明損失之文據申報扣除，但申報扣除之數額，以不超過本年度申報之財產交易所得為限。財產交易所得免稅者，如有交易損失，亦不得申報扣除。

- (2) 儲蓄投資特別扣除：納稅義務人、配偶及受扶養親屬於金融機構的存款利息、儲蓄性質信託資金的收益（扣繳憑單格式代號為5A者）及87年12月31日以前取得公開發行並上市的緩課記名股票，於轉讓、贈與或作為遺產分配、放棄適用緩課規定或送存集保公司時的營利所得（緩課股票轉讓所得申報憑單格式代號為71M者），合計全年不超過27萬元者，得全數扣除；超過27萬元者，以扣除27萬元為限。但下列項目不包括在內：
- ① 郵政儲金匯兌法規定免稅的存簿儲金利息；
 - ② 公債、公司債、金融債券及短期票券之利息；
 - ③ 依金融資產證券化條例或不動產證券化條例規定分離課稅的受益證券或資產基礎證券利息；
 - ④ 自99年1月1日起，以上述②、③之有價證券或短期票券從事附條件交易之分離課稅利息所得。
- (3) 身心障礙特別扣除：納稅義務人、配偶及申報受扶養親屬如為

領有身心障礙證明者（須檢附影本），或精神衛生法第3條第4款規定之病人（須檢附專科醫師的嚴重病人診斷證明書影本），每人每年扣除218,000元。

- (4) 教育學費特別扣除：納稅義務人申報扶養就讀經教育部認可之大專以上院校之子女之教育學費，每人最多扣除25,000元，不足25,000元者，以實際發生數為限。但空中大學、空中專校、五專前3年及已接受政府補助者，不得扣除（須檢附繳費收據或證明文件）。
- (5) 幼兒學前特別扣除：納稅義務人申報扶養6歲以下之子女，第1名子女每年扣除150,000元，第2名及以上子女每人每年扣除225,000元。
- (6) 長期照顧特別扣除：納稅義務人、配偶或申報受扶養親屬為符合衛生福利部113年3月26日衛部顧字第1131960644號令規定須長期照顧之身心失能者，經檢附相關文件，每人每年扣除180,000元。但有備註情形之一者，不得扣除。
- (7) 房屋租金支出特別扣除：納稅義務人、配偶及受扶養直系親屬在中華民國境內租屋供自住且非供營業或執行業務使用者，其實際支付之租金減除接受政府補助部分，每一申報戶每年可扣除限額180,000元，未達180,000元者，以實際支付之租金減除接受政府補助部分為

限。但該等人租屋期間在中華民國境內有房屋，或有以設定地上權方式之房屋使用權者，除其房屋符合財政部113年12月3日台財稅字第11304656750號令規定可視為非自有房屋外，不得扣除。另有備註情形之一者，亦不得扣除。

備註：

- ①經減除長期照顧特別扣除額及房屋租金支出特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額之適用稅率在20%以上。
 - ②選擇股利及盈餘按28%單一稅率分開計算應納稅額。
 - ③依所得基本稅額條例規定計算之基本所得額超過同條例規定之扣除金額750萬元。
- (三) 基本生活費差額：依公告114年度每人基本生活所需的費用213,000元乘以納稅義務人、配偶及申報受扶養親屬人數計算之基本生活所需費用總額，超過其依所得稅法規定得自綜合所得總額減除之全部免稅額與一般扣除額、儲蓄投資特別扣除額、身心障礙特別扣除額、教育學費特別扣除額、幼兒學前特別扣除額、長期照顧特別扣除額、房屋租金支出特別扣除額合計金額（即基本生活費比較項目合計數）部分，得自納稅義務人申報的綜合所得總額中減除。

※「中華民國境內居住之個人」，在年度中途離境而不再返臺者，其免稅額、標準扣除額及基本生活費，應按當年度在

中華民國境內居住日數占全年日數之比例換算減除。

十三、投資新創事業公司自綜合所得總額減除金額

個人依114年5月7日修正前產業創新條例第23條之2規定，以現金投資於成立未滿2年經中央目的事業主管機關核定的國內高風險新創事業公司，且對同一公司當年度投資金額達100萬元，並取得該公司新發行股份，持有期間達2年者，得就投資金額50%限度內，自持有期間屆滿2年的當年度個人綜合所得總額中減除。該個人適用本項規定每年得減除的金額，合計以300萬元為限（須檢附國稅局核發之「個人股東投資自綜合所得總額減除證明書」）。

十四、投資生技醫藥公司自綜合所得總額減除金額

個人依生技醫藥產業發展條例第8條規定，以現金投資於設立未滿同條第2項規定年限的未上市或未上櫃生技醫藥公司，且對同一公司當年度投資金額達100萬元，並取得該公司新發行股份，持有期間達3年者，得就投資金額50%限度內，自持有期間屆滿3年的當年度起2年內自個人綜合所得總額中減除，每年得減除的金額，合計以500萬元為限（須檢附國稅局核發之「個人股東投資自綜合所得總額減除證明書」）。

十五、投資文化創意產業自綜合所得總額減除金額

個人依（一）個人依文化創意產業發展法第27條之2規定，以現金投資於成立未滿2年經文化部核定的國內高風險新創事業公司、有限合夥事業或專案，且對同

一公司、事業或專案當年度投資金額達50萬元，並持有該公司（事業）新發行股份（出資額）或投資專案達2年者，得就投資金額50%限度內，自持有期間或專案投資期間屆滿2年的當年度個人綜合所得總額中減除。該個人於同一年度合併適用本項投資金額減除及其他法令所定投資金額減除優惠時，其當年度合計得減除總額以不超過300萬元為限。（須檢附國稅局核發之「個人投資自綜合所得總額減除證明書」）。

十六、「中華民國境內居住之個人」結算申報之稅額計算方式

納稅義務人本人、配偶及受扶養親屬之各類所得，應由納稅義務人合併報繳。其稅額之計算方式有下列三種：

- (一) 納稅義務人本人、配偶及受扶養親屬之各類所得合併計算稅額。
- (二) 本人或配偶之薪資所得分開計算稅額，其餘所得合併計算，薪資所得分開計算者之免稅額，應自薪資所得分開計算者之薪資所得中減除，其餘符合規定之免稅額及扣除額，應一律由納稅義務人申報減除。
- (三) 本人或配偶之各類所得分開計算稅額，各類所得分開計稅者之免稅額、財產交易損失特別扣除額、儲蓄投資特別扣除額、身心障礙特別扣除額、幼兒學前特別扣除額及長期照顧特別扣除額，應自各類所得分開計稅者之各類所得中減除。有關儲蓄投資特別扣除額部分，在27萬元限額內，先由分開計算稅額者之另一方及受扶養親屬就其利息所得部分予以減除，剩餘部分再由各

類所得分開計稅者減除。有關財產交易損失扣除額部分，可減除個人專屬性、與財產交易所得相對應之財產交易損失。

自107年度起，納稅義務人、配偶及受扶養親屬，獲配所投資之公司、合作社及其他法人分配87年度或以後年度之股利或盈餘之營利所得，得就股利及盈餘合計金額按8.5%計算可抵減稅額，抵減當年度綜合所得稅結算申報應納稅額，每一申報戶每年抵減金額以80,000元為限。納稅義務人亦可選擇前項股利及盈餘合計金額按28%之單一稅率分開計算應納稅額，由納稅義務人合併報繳，不適用前段稅額之計算方式及可抵減稅額之規定。

十七、累進稅率速算公式（單位：新臺幣元）

114年度累進稅率速算公式：

所得淨額	稅率	累進差額	應納稅額
0 ~ 590,000	× 5%	- 0	=
590,001 ~ 1,330,000	× 12%	- 41,300	=
1,330,001 ~ 2,660,000	× 20%	- 147,700	=
2,660,001 ~ 4,980,000	× 30%	- 413,700	=
4,980,001 ~ 以上	× 40%	- 911,700	=

十八、「非中華民國境內居住之個人」之扣繳率規定

- （一）公司分配之股利，合作社所分配之盈餘，合夥組織營利事業合夥人每年應分配之盈餘，獨資組織營利事業資本主每年所得之盈餘，按給付額、應分配額或所得數扣取21%。
- （二）薪資按給付額扣取18%。自98年1月1日起，如全月薪資給付總額在行政院核定每月基本工資1.5倍以下者，按給付額扣取6%。
- （三）佣金按給付額扣取20%。

- (四) 利息按給付額扣取20%。但有下列項目者依給付額或分配額扣取15%：
1. 短期票券到期兌償金額超過首次發售價格部分給付之利息。
 2. 依金融資產證券化條例或不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息。
 3. 公債、公司債或金融債券給付之利息。
 4. 以前三項之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分給付之利息。
- (五) 租金按給付額扣取20%。
- (六) 權利金按給付額扣取20%。
- (七) 競技、競賽、機會中獎獎金或給與按給付全額扣取20%。但政府舉辦之獎券中獎獎金，每聯（組、注）獎額不超過新臺幣5,000元者，免予扣繳。
- (八) 執行業務者之報酬按給付額扣取20%。
- (九) 退職所得按給付額減除定額免稅後之餘額扣取18%。
- (十) 告發或檢舉獎金按給付額扣取20%。此外，下列非屬扣繳範圍之所得，應依規定之扣繳率申報納稅：
- (一) 財產交易所得按20%扣繳率申報納稅。
 - (二) 員工認股權所得按20%扣繳率申報納稅。
 - (三) 緩課股票轉讓所得按面額（如實際轉讓價格或贈與、遺產分配時之時價低於面額時，以實際轉讓價格或贈與、遺產分配時之時價）依所得類別按18%或21%扣繳率申報納稅。
 - (四) 抵押利息及其他所得按20%扣繳率申報納稅。
 - (五) 所得稅法第3條之2第1項至第3項規

定之受益人如為非中華民國境內居住之個人，應於信託成立、變更或追加年度，按其享有信託利益之權利價值或權利價值增加部分按20%扣繳率申報納稅。

- (六) 一課稅年度在臺居留超過90天者，其因在中華民國境內提供勞務而自境外雇主取得之勞務報酬按18%扣繳率申報納稅。

十九、重購自用住宅扣抵稅額

納稅義務人出售自用住宅之房屋所繳納該財產交易所得部分之綜合所得稅額，自完成移轉登記之日起2年內，如重購自用住宅之房屋，其價額超過原出售價額者，得於重購自用住宅之房屋完成移轉登記之年度，自其應納綜合所得稅額中扣抵或退還。但原財產交易所得已自財產交易損失中扣抵部分不在此限。本項規定於先購後售者亦適用之。

二十、投資抵減稅額

個人依獎勵民間參與交通建設條例第33條規定，原始認股或應募該條例所獎勵民間機構因創立或擴充而發行的記名股票，持有時間達2年以上者，得以其取得該股票價款20%限度內，抵減自當年度起5年內應納綜合所得稅額，每一年度抵減總額，不得超過該年度應納綜合所得稅額50%，但最後年度不在此限。

二十一、居住者如何申報由公司或合作社分配屬於87年度或以後年度之股利或盈餘

居住者身分股東取得公司、合作社或其他法人分配屬於87年度或以後年度盈餘所分配之股利或盈餘所填發「股利憑單」，得選擇全戶股利及盈餘併

入綜合所得總額課稅，並按全戶股利及盈餘合計金額的8.5%計算可抵減稅額，抵減應納稅額，每戶可抵減金額以80,000元為限；或全戶股利及盈餘不計入綜合所得總額，以全戶股利及盈餘合計金額按28%單一稅率分開計算稅額，再與其他類別所得的應納稅額加總，計算應繳（退）稅額。

二十二、繳納稅款或退稅

（一）繳稅方式：

納稅義務人所應納之稅款，於填具自行繳納繳款書或由國稅局填發核定繳款書後，持向公庫（銀行）繳納；稅額3萬元以下案件，可至便利商店以現金繳納。另可使用晶片金融卡，透過網際網路至繳稅服務網站（網址：<https://paytax.nat.gov.tw>）繳稅。此外，使用網路申報之納稅義務人，可使用本人或配偶（國人配偶亦可）持有已參加信用卡繳納外僑綜合所得稅之本國金融機構發行信用卡繳稅。

（二）退稅方式：

納稅義務人結算申報後如有溢扣或溢繳稅款者，國稅局將依規定程序辦理退稅，退稅方式可選擇支票退稅，或直接撥付至納稅義務人、配偶或申報受扶養親屬之新臺幣存款帳戶。

二十三、委託納稅代理人之規定

（一）年度中離境委託納稅代理：

外僑若屬非中華民國境內居住之個人，或雖屬中華民國境內居住之個人，於年度進行中欲廢止居所離境，不能依限或自行辦理申報納稅者，可憑上年度的結算申報收據，

覓妥具納稅能力之中華民國公民為納稅代理人，填具「外僑綜合所得稅委託代理書」，送經本局核驗後發給當年度所得稅證明書，由納稅代理人依法代理申報。

- (二) 華僑及外國人投資證券委託代理：
依華僑及外國人投資證券管理辦法規定，華僑及外國自然人投資國內證券，應填具「華僑及外國自然人投資證券申報納稅代理書」，指定具納稅能力之中華民國公民為納稅代理人，送請稽徵機關核准。就其投資證券之收益申請結匯時，應由納稅代理人檢附稽徵機關核准委託代理申報繳稅之證明文件或完稅證明，依外匯相關法令辦理結匯。

二十四、完稅證明

- (一) 外僑離境前或申請延期居留時，得向國稅局申請所得稅納稅證明書，向入出境管理機關申請出境或延期居留。
- (二) 外僑在臺繳納之所得稅，如可抵繳其本國同期之所得稅者，可向本局申請核發納稅證明書。

二十五、罰則

- (一) 逾期補報：就補繳之應納稅額，依郵政儲金一年期定期儲金固定利率，按日加計利息。
- (二) 漏報短報：處漏報短報稅額2倍以下之罰鍰。
- (三) 未依法申報：處應補稅額3倍以下之罰鍰。

※納稅義務人於核課期間內，另經發現應徵之稅捐者，仍應依法補徵或併予處罰。

貳、個人所得基本稅額申報

一、應填寫「個人所得基本稅額申報表」申報基本稅額之申報戶

- (一) 符合下列條件之一的申報戶，不必填寫「個人所得基本稅額申報表」：
1. 符合所得稅法規定免辦結算申報之非中華民國境內居住之個人。
 2. 申報綜合所得稅時，未適用投資抵減獎勵，且沒有「海外所得」、「特定保險給付」、「有價證券交易所得」、「非現金捐贈扣除額」及「其他經財政部公告之減免所得額或扣除額」應計入基本所得額的項目者。
 3. 雖有上述應計入基本所得額之項目，但申報戶之基本所得額在750萬元以下者。
- (二) 不符合上述條件的申報戶，應依規定填寫「個人所得基本稅額申報表」申報基本稅額。
- (三) 個人受控外國企業（以下簡稱CFC）制度自112年1月1日起施行，申報戶成員如有直接或間接投資低稅負區關係企業情事，請參照「個人及其關係人持股明細表」檢視是否適用個人CFC制度。倘個人及其關係人直接或間接持有低稅負區關係企業之股權合計達50%或具有控制能力者，應將「個人及其關係人持股明細表」（含附表-個人及其關係人結構圖）併同綜合所得稅結算申報書申報；倘個人與其配偶及二親等以內親屬114年12月31日合計直接持有該CFC股權達10%，或未達10%但CFC當年度有虧損且以後年度欲適用虧損扣除者，或CFC以前年度

核定之各期虧損尚有未扣除餘額者，另應填報並檢附「個人受控外國企業（CFC）營利所得計算表」及相關證明文件。

二、所得基本稅額條例之申報單位

綜合所得稅係以家戶為申報單位，而所得基本稅額條例也是以家戶為申報單位，納稅義務人與其依所得稅法規定應合併申報之配偶及受扶養親屬，有應計入基本所得額之項目時，應由納稅義務人合併申報基本所得額並計算基本稅額。

三、應計入個人基本所得額之項目

- （一）綜合所得淨額（即一般結算申報書中稅額計算式之AE或AJ+AL金額）。
- （二）海外所得：指未計入綜合所得總額之非中華民國來源所得及香港澳門地區來源所得（含個人CFC營利所得），一申報戶全年合計數未達100萬元者，免予計入；在100萬元以上者，應全數計入。
- （三）特定保險給付：受益人與要保人非屬同一人之人壽保險及年金保險給付，但死亡給付每一申報戶全年合計數在3,740萬元以下部分免予計入。
- （四）未上市（上櫃、興櫃）股票及私募證券投資信託基金受益憑證之交易所得。
- （五）申報綜合所得稅時減除之非現金捐贈金額。
- （六）綜合所得稅結算申報時，選擇分開計稅之股利及盈餘合計金額。
- （七）其他經財政部公告之減免所得額或扣除額：
 1. 指個人於111年1月1日以後依114年

5月7日修正前產業創新條例第23條之2規定，投資並取得成立未滿2年的國內高風險新創事業公司發行股份，且持有期間於114年度屆滿2年者，該個人自114年度綜合所得總額中減除的金額。

2. 個人於111年1月1日以後依生技醫藥產業發展條例第8條規定，投資並取得設立未滿同條第2項規定年限的未上市或未上櫃生技醫藥公司新發行股份，且持有期間於113年度或114年度屆滿3年者，該個人自114年度綜合所得總額中減除的金額。
3. 個人於個人於112年6月2日以後依文化創意產業發展法第27條之2規定，投資並取得成立未滿2年的國內高風險新創事業公司、有限合夥事業之新發行股份、出資額，或投資專案，且持有或投資期間於114年度屆滿2年者，該個人自114年度綜合所得總額中減除的金額。
4. 個人投資符合產業創新條例第23條之1第1項規定的有限合夥組織創業投資事業，該事業114年度的營利事業所得額，依同條第3項規定計算個人合夥人屬源自所得稅法第4條之1所定證券交易所得部分的營利所得，其中屬源自交易未在證券交易所上市或未在證券商營業處所買賣的公司所發行或私募的股票、新股權利證書、股款繳納憑證及表明其權利之證書的證券交易所得，應計入該年度個人基本所得額。但上開發行或私募公司屬中央目的事業主管機關核定的國內高風險新創事業公司，且交易時該公司設立未滿5年

者，免予計入。

※CFC 股利實際獲配日匯率與以前年度計算 CFC 營利所得匯率不同產生之損失金額得自獲配年度之基本所得額扣除，但得扣除數額，以減除至當年度基本所得額為0為止。前揭所稱損失金額，係指依 CFC 辦法第 9 條第 2 項規定，本年度實際獲配之 CFC 股利已依同法規定計算營利所得並計入以前年度基本所得額部分，因本年度實際獲配日之匯率與前述計算 CFC 營利所得之匯率不同而產生之損失。

四、基本稅額之計算

基本稅額 = (基本所得額 - 750萬元) × 20 %。

五、一般所得稅額之定義

一般所得稅額為當年度依所得稅法規定計算之應納稅額，減除申報投資抵減稅額後之餘額。選擇股利及盈餘分開計稅者，一般所得稅額應加計「股利及盈餘分開計稅應納稅額」。

六、計算基本稅額與一般所得稅額之差額

基本稅額應先與一般所得稅額作比較，如果一般所得稅額高於或等於基本稅額，則不必再繳納基本稅額，只要依原來的綜合所得稅規定繳稅即可；如果一般所得稅額低於基本稅額，除依原來的綜合所得稅規定繳稅外，應另就基本稅額與一般所得稅額之差額繳納所得稅，且該差額不得以投資抵減稅額抵減之。

七、海外已納稅額之扣抵

- (一) 海外所得如已依所得來源地稅法規定繳納所得稅，得於限額內，扣抵基本稅額與一般所得稅額之差額。扣抵之限額不得超過因加計該海外所得，而

依規定計算增加之基本稅額。

- (二) 個人實際獲配CFC的股利或盈餘，已依所得來源地稅法規定繳納的股利或盈餘所得稅，於計入個人基本所得額年度申報期間屆滿翌日起5年內，得自各該計入個人基本所得額年度的基本稅額中扣抵，其有溢繳稅額者，得申請退稅。扣抵金額不得超過因加計該營利所得，而依規定計算增加的基本稅額。
- (三) 前述扣抵，應提出所得來源地稅務機關發給同一年度納稅憑證及足資證明繳納該境外所得稅文件。

八、申報程序

應依所得基本稅額條例規定辦理申報者，應填寫所得基本稅額申報表，併同一般結算申報書辦理申報。

參、個人房屋土地交易所得稅申報（房地合一）

一、房屋土地交易所得稅之課徵範圍

自110年7月1日起交易下列房屋、土地、房屋使用權、預售屋及符合一定條件股份或出資額，應依房地合一稅制規定課徵所得稅：

- (一) 105年1月1日以後取得之房屋、房屋及其坐落基地或依法得核發建造執照之土地。
- (二) 105年1月1日以後取得以設定地上權方式之房屋使用權。
- (三) 105年1月1日以後取得之預售屋及其坐落基地。
- (四) 個人交易其直接或間接持有股份或出資額過半數之國內外營利事業之股份或出資額，且該營利事業股權或出資額之價值50%以上係由中華民國境內之房地所構成者。但該股份屬上市、上櫃及興櫃公司之股票者，不適用之。

※房屋及其坐落基地的交易，不論係個別交易或合併交易，符合上開規定條件者，均屬房地合一課徵範圍。

二、房屋土地交易所得及課稅所得之計算方式

(一) 房屋土地交易所得

1. 出價取得：

房屋土地交易所得 = 交易時成交價額 - 原始取得成本 - 因取得、改良及移轉而支付的費用

2. 繼承或受贈取得：

房屋土地交易所得 = 交易時成交價額 - 繼承或受贈時之房屋評定現值及公告土地現值按政府發布之消費

者物價指數調整後之價值 - 因取得、改良及移轉而支付之費用

房屋使用權、預售屋及其坐落基地、符合一定條件股份或出資額交易所得 = 交易時成交價額 - 繼承或受贈時依遺產及贈與稅法規定計算之時價 - 因取得、改良及移轉而支付之費用

(二) 課稅所得 = 房屋土地交易所得 - 前3年內交易損失金額 - 依土地稅法第30條第1項規定公告土地現值計算的土地漲價總數額

三、房屋土地交易所得稅適用稅率

個人	房地持有情形		適用稅率
居住者	持有期間	2年以內	45%
		超過2年 未逾5年	35%
		超過5年 未逾10年	20%
		超過10年	15%
	符合自住房地租稅優惠（個人或其配偶、未成年子女設有戶籍、持有並居住該房屋連續滿6年，交易前6年無出租、供營業或執行業務使用，且6年內以一次為限）		1. 課稅所得400萬元以下：免稅 2. 課稅所得超過400萬元部分：10%
非居住者	2年以內	45%	
	超過2年	35%	

四、申報程序

(一) 個人房屋土地交易所得以個人為申報單位，除符合免辦理申報情形者外，其交易所得或損失，不論有無應納稅

額，均應辦理申報。

- (二) 每筆交易亦應分別申報，採分離申報納稅，免再併入年度綜合所得稅辦理結算申報。
- (三) 外僑應於房屋土地交易日的次日起算30日內自行填具申報書，如有應納稅額，應先繳納後檢附繳款收據併同契約書影本及其他有關文件，向該管稽徵機關辦理。該管稽徵機關，依下列順序定之：
 1. 申報時戶籍所在地稽徵機關。
 2. 申報時居留地稽徵機關。
 3. 房屋、土地、房屋使用權、預售屋及其坐落基地所在地稽徵機關。
 4. 中央政府所在地之稽徵機關。

五、罰則

- (一) 未依規定辦理申報：處新臺幣3,000元以上30,000元以下罰鍰，如有應補稅額，除依法核定應補稅額發單補徵外，並按所漏稅額處3倍以下罰鍰，惟前開兩項罰鍰擇一從重處罰。
- (二) 外僑已依規定申報，惟未依限繳納應納稅款：每逾3日按應納稅額加徵1%滯納金，逾期30日仍未繳納者，將移送強制執行。
- (三) 外僑已依規定申報，惟有短報漏報情事：處短漏稅額2倍以下罰鍰。

對於綜合所得稅申報，如仍有不清楚的地方，請打電話或到本局綜所遺贈稅組外僑股洽詢
服務電話：(02) 23113711分機1116、1118
地 址：臺北市萬華區中華路1段2號

I. Individual Income Tax

1. Alien individual income tax and the period of residence

For any alien having income from sources in the Republic of China (R.O.C.), individual income tax shall be levied on the income derived from such sources in accordance with the Income Tax Act of the R.O.C. Alien taxpayers can be categorized as “Non-Residents of the R.O.C.” and “Residents of the R.O.C.” based on their length of stay. The different ways for aliens to file income tax returns are listed below.

(1) “Non-Residents” of the R.O.C.

- A. For an individual who stays in the R.O.C. not more than 90 days within a taxable year (January 1 to December 31), the income derived from sources in the R.O.C. shall be withheld according to the withholding rate (see Article 18) and paid at the respective sources. The taxpayer needs not file an income tax return. However, if an individual has income derived from property transactions, an individual’s incidental trading, interest from mortgages, etc., he/she should declare and pay tax prior to departure.
- B. For an individual who stays in the R.O.C. over 90 days but less than 183 days within a taxable year, individual income tax shall be declared and computed according to the withholding rate (see Article 18) on his/her income derived from sources in the R.O.C., including the remunerations derived from abroad for his/her services rendered in the R.O.C.

(2) “Residents” of the R.O.C.

For an individual who stays in the R.O.C. for 183 days or longer within a taxable year

is regarded as a resident, the individual income tax shall be declared and assessed by a progressive rate (see Article 17) on the amount of his/her net consolidated income (taxable income) which shall be the annual gross consolidated income (including the various incomes derived within the R.O.C. and the remunerations derived outside the R.O.C. for services rendered in the R.O.C.) minus the exemptions, deductions, and basic living expense difference.

2. Income from sources in the R.O.C.

The following categories are considered income from sources in the R.O.C.

- (1) Dividends distributed by companies incorporated and registered in accordance with the Company Act of the R.O.C. and by foreign companies authorized by the Government of the R.O.C. to operate within the R.O.C.
- (2) Profits distributed by profit-seeking enterprises organized in the form of a cooperative or a partnership within the R.O.C.
- (3) Remunerations for services rendered by an individual within the R.O.C. and income derived from employer(s) outside the R.O.C. for services rendered in the R.O.C. for those who have stayed in the R.O.C. over 90 days within one taxable year (see Notes).

Notes:

1. Employment income is one kind of remuneration which means income derived in respect of employment exercised or work performed, including salaries, stipends, wages, allowances, annuities, endowments, bonuses, or any other similar subsidies or compensation.

2. Each person receiving salaries and wages may claim a special deduction for employment income up to a maximum of NT\$218,000 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 with Subparagraph 1, Category 3, Paragraph 1 of Article 14 of the Income Tax Act. For filing the necessary expenses deducted from salaries and wages, please submit the “Application for Necessary Expenses Deducted from Salaries and Wages” and other supporting documents when declaring.
Special deduction for employment income shall not apply to the income from salary and wages calculated in accordance with necessary expenses deducted from salaries and wages when calculating the tax payable in accordance with Article 15 and calculating the net consolidated income in accordance with Article 17 of the Income Tax Act.
3. Based on the Article 22 of Act for the Recruitment and Employment of Foreign Professionals (previously Article 20, and was renumbered as Article 22 when the Act was amended and promulgated on September 24, 2025), from 2018 if a foreign specialist professional engaging in professional work and meeting certain requirements has no household registration in the R.O.C. and has for the first time been approved to reside in the R.O.C. for the purpose of work or has obtained an Employment Gold Card, and during

the period of validity of the Employment Gold Card is employed to conduct professional work, then during the first 5 years starting from the tax year in which the foreign specialist professional for the first time meets the conditions of residing in the R.O.C. for 183 full days, and having an annual employment income of over NT\$3,000,000, half of the amount of the employment income exceeding NT\$3,000,000 of each such tax year may be excluded from the gross consolidated income for the assessment of individual income tax liability. Overseas income is excluded from the basic income when calculating the income basic tax. Please submit the “Application for Exemption from Income Tax for Foreign Specialist Professionals” and other supporting documents when declaring.

- (4) Professional income for performances or services rendered by the practitioner of a profession within the R.O.C. For individuals obligated to declare content creator revenue in accordance with the “Operation Directions on the Levy of Income Tax on Individuals Who Publish Creative or Informational Content Online,” please file the “Income Statement for a Content Creator’s Professional Practice” together with the Individual Income Tax Return (General Form).
- (5) Interest obtained from various levels of government of the R.O.C., from juristic persons within the R.O.C., and from individuals residing in the R.O.C.
- (6) Rentals obtained from the lease of property situated within the R.O.C.

- (7) Royalties obtained from patents, registered trademarks, copyrights, secret formulas, and franchises by virtue of their being made available for use by other persons within the R.O.C.
- (8) Gains from the transaction of properties within the R.O.C.
- (9) Profits from the operation of industry, commerce, agriculture, forestry, fishery, animal husbandry, mining, and metallurgy enterprises within the R.O.C.
- (10) Prizes and awards obtained from participating in various contests of skill, games, lotteries, etc. in the R.O.C.
- (11) Payments for retirement, severance, separation, resignation, life-time pensions, old-age pensions not covered by insurance benefits, and the insurance payments made under annuity insurance according to the Labor Pension Act received by a person, but not including the following: legitimate savings made by the said person from the taxable income of his/ her salary every year; the insurance payment from the voluntary annuity insurance premiums according to the Labor Pension Act every year; and/or the interest accrued from the above-mentioned savings and the premiums.
- (12) Any other income obtained within the territory of the R.O.C.

3. Definition of “taxable year”

A full year from January 1 to December 31 is a taxable year.

4. Computation of residence

The computation of an alien’s period of residence in the R.O.C. is based on the dates

stamped on his/her passport or the Certificate of Entry and Exit Dates issued by the National Immigration Agency, Ministry of the Interior (excluding the date of arrival and including the date of departure). If an alien enters and exits this country a number of times within a taxable year, the period of residence shall be the total number of accumulated days.

5. Determination of income

For an alien who remains in the R.O.C. within one taxable year:

(1) Not more than 90 days:

- A. The income tax shall be withheld at the income sources or declared and taxed in accordance with the withholding rate.
- B. The income tax shall be exempted from income derived from employer(s) outside the R.O.C.

(2) More than 90 days:

- A. The income derived within the R.O.C. shall be filed in accordance with a withholding statement as declared by the taxpayer.
- B. Income paid by an employer outside the territory of the R.O.C. must also be reported by the taxpayer. The taxpayer will be required to submit a certificate of earnings notarized by the tax authorities concerned from the employer(s) outside the territory of the R.O.C. If a certificate from the tax authorities is not available, a notarized certificate issued by a notary public or certified public accountant (CPA) is acceptable. In the case where such a certificate is to be used, a photocopy of the license of the CPA, who issued the certificate, must also be submitted. If the taxpayer fails to submit a certificate of

earnings issued by the tax authority or certified by a notary public or CPA, the tax office will assess the amount payable according to the standard amounts. Any income received in foreign currency should be exchanged into New Taiwan Dollars on the basis of the official foreign exchange rates or prevailing transfer rates at the time the income is actually or constructively received.

6. When tax payment is due

The tax payment due is different for aliens staying for different lengths of time in the R.O.C.

(1) For an individual staying in the R.O.C. for not more than 90 days, the income tax payable shall be withheld directly at the time of payment by the withholder in accordance with the withholding rate. However, in the case that an individual has sole or additional income deriving from sources to which such procedure for withholding is not ordinarily applied, such as profit from exercising stock options, interest from mortgages, etc., he/she should declare income and make the tax payment before his/her departure.

(2) For an individual staying in the R.O.C. over 90 days but less than 183 days, the income tax payable shall be withheld directly at the time of payment by the withholder in accordance with the withholding rate. (The employer is responsible for the preparation of a "Withholding & Non-Withholding Tax Statement," which will be required when the taxpayer is filing a tax return.) Furthermore, income derived from abroad for services rendered within the R.O.C., or any income not applicable to the withholding

procedure mentioned above, such as profit from exercising stock options, interest from mortgages, etc., should be declared and tax should be paid before departure.

- (3) Any individual staying in the R.O.C. for 183 days or longer shall file the annual income tax return of the previous year from May 1 to May 31 of the current year (if May 31 falls on Saturday, Sunday, a national holiday, or any other holiday, the due day is postponed to the next workday).

However, any individual who intends to leave the territory of the R.O.C. in the interim of the year and will not return within the same taxable year shall file his/her income tax return around 10 days before his/her departure.

7. Tax services

- (1) An alien shall file his/her individual income tax return to the competent tax collection authority, which has jurisdiction over the location of the address given on his/her Alien Resident Certificate.
- (2) An alien, who stays in Taipei City, shall file his/her tax return at the Foreign Taxpayer Service Section, National Taxation Bureau of Taipei, Ministry of Finance: No. 2, Sec. 1, Zhonghua Rd., Taipei City.

8. Filing individual income tax return online

Any alien (excluding Mainland Chinese) with a valid resident certificate and ARC No. issued by the National Immigration Agency may file an individual income tax return online for the year 2025 from May 1, 2026 to June 1, 2026. After downloading the electronic tax-filing program at <https://tax.nat.gov.tw>, taxpayers can log into the

system via an Alien Citizen Digital Certificate, Registered National Health Insurance Card with password, a Financial Certification Authority (Financial CA), or by entering the ARC No. and Passport/Resident/Permit No. as specified on the ARC as of January 31, 2026, and follow the instructions given in the program to file income tax returns online. If any document is required for filing, taxpayers shall submit it in person or send it by post before June 11, 2026.

9. The method adopted to compute income tax in the case that income tax was initially paid and filed while the alien had stayed less than 183 days, and then the said alien continued to stay for 183 days or longer in the same taxable year

If the alien left the R.O.C. after he/she had been taxed at the flat rate for non-resident status, and then returned in the same taxable year and continued to stay in the R.O.C. for 183 days or longer, the tax payable for that year shall be reassessed at the progressive rate for resident status. The tax previously paid will be credited.

10. Documents to be submitted when filing individual income tax

Please prepare basic documents when filing, including a valid passport, tax withholding statement, dividend statement, certificate of residence, and certificate of earnings paid abroad for services rendered in the R.O.C. Furthermore, if a taxpayer with special qualifications seeks to apply for tax exemptions or deductions, the proper documents of evidence should be submitted to the tax authorities for tax assessment.

11. Scope of exemptions

The following categories of income can be exempted by submitting the necessary documents:

- (1) Scholarships and subsidies granted by the R.O.C. government or foreign governments; international institutions; educational, cultural, and scientific research organizations or associations; and other public or private organizations for the encouragement of advanced studies, research, or participation in scientific and professional training, except for the scholarships or subsidies received as remuneration by the taxpayer for service rendered to the grantors.
- (2) Income, derived by virtue of office, of foreign diplomatic officials, consular officials, and other persons entitled to treatment accordable to diplomatic officials in the service of foreign embassies, legations, and consulates in the R.O.C.
- (3) Income, derived by virtue of office, of employees other than diplomatic officials, consular officials, and persons entitled to diplomatic treatment, who, being nationals of a foreign country, are employed by the embassy, legation, or consulate of their country or by subsidiary agencies thereof in the R.O.C. provided that reciprocal treatment is accorded by the foreign country concerned to employees of R.O.C. nationality, employed by embassies, legations, or consulates of the R.O.C. or by subsidiary agencies thereof, in the foreign country concerned.
- (4) Salaries paid by foreign governmental agencies, organizations, or educational

and cultural institutions to foreign technicians and professors of universities and colleges for services rendered within the territory of the R.O.C. under technical cooperation or cultural and educational exchange agreements made by and between such foreign governmental agencies, organizations, or educational and cultural institutions and those of the R.O.C.

- (5) Income derived from written articles, copyright books, musical compositions, musical productions, dramas, cartoons, or as remuneration for speeches and lectures on an hourly basis. However, the total amount of such income for the whole year shall not exceed NT\$180,000.
- (6) Various payments paid to personnel engaged in handling various kinds of examinations held by governmental agencies or academic organizations as commissioned by such agencies and in entrance examinations held by public and private schools of various levels.

For more details about exempt income, please refer to Article 4 of the Income Tax Act.

12. The applicable deductions for a resident of the R.O.C. in filing his/her income tax return of 2025

Residents of the R.O.C. are entitled to have the following exemptions and deductions:

- (1) Exemption: There is an NT\$97,000 exemption for each taxpayer, spouse, and dependent. In the case that the taxpayer, his/her spouse, or their lineal ascendants have attained 70 years of age, the exemption will be NT\$145,500. The dependents must be:
 - A. Lineal ascendants of the taxpayer or his/

her spouse having attained 60 years of age or being incapable of earning a livelihood and being supported by the taxpayer.

- B. Children of the taxpayer who are minors, or who, although having attained the age of majority, are being supported by the taxpayer by reason of their studying in school, or having physical or mental disability, or being incapable of earning a livelihood.
- C. Brothers and sisters of the taxpayer or his/her spouse who are minors, or who, although having attained the age of majority, are being supported by the taxpayer by reason of their studying in school, or having physical or mental disability, or being incapable of earning a livelihood.
- D. Other relatives or members of the family of the taxpayer as defined in accordance with Subparagraph 4, Article 1114, or Paragraph 3, Article 1123 of the Civil Code who are minors, or who, although having attained the age of majority, are actually being supported by the taxpayer by reason of their studying in school, or having physical or mental disability, or being incapable of earning a livelihood, and live together with and depend on the taxpayer.

To claim exemption for the spouse or the dependent (excluding other dependents, i.e. aunt or uncle, cousin, grandchild, and nephew or niece) who does not reside with the taxpayer in the R.O.C., the household registration or the official certificates of the dependent should be submitted.

(2)Deductions: A taxpayer may select either the “Standard Deduction” or “Itemized Deductions” and may, in addition thereto, declare special deductions:

A. Standard Deduction: There is a NT\$131,000 deduction for a single person and a NT\$262,000 deduction for a married couple filing a joint return (even if only one of the couple had income).

B. Itemized Deductions: Original receipts for (a) to (e) deductions below must be attached.

(a) Donation:

i. The following kinds of donation are fully deductible: Donations made to national defense, for encouragement of the morale of members of the armed forces, to the government, or to non-departmental public bodies; the artifacts, specimens, works of art or facilities to public museums under the Museum Act; for the maintenance and repair of antiquities, historic buildings, under the Cultural Heritage Preservation Act; to the National Culture and Arts Foundation or the cultural foundations of municipalities, counties or cities; the artifacts, works of art, monuments, etc. to the government under the Culture and the Arts Reward and Promotion Act; or to unspecified athletes through a designated account set up by the central authority under the Sports Industry Development Act.

ii. The deduction of the following kinds of donation should not be more than

20% of gross income: Donations made to officially registered educational, cultural, public welfare, and charitable organizations or institutions, or to specific athletes through a designated account set up by the central authority under the Sports Industry Development Act.

- (b) Insurance Premiums: Premiums paid for life insurance, labor insurance, national annuity insurance, employment insurance, and insurance for military personnel, public functionaries and teachers, of the taxpayer, his/her spouse, and their lineal dependents filing jointly are deductible. However, the deductions, excluding those for national health insurance, shall not exceed NT\$24,000 for each person per year; premiums paid for national health insurance are fully deductible.
- (c) Medical and Maternity Expenses: Medical and maternity expenses incurred by the taxpayer, his/her spouse, and their dependents filing jointly and supported by the taxpayer are deductible, provided that the payment so made is limited to public hospitals, specially contracted hospitals or clinics for the National Health Insurance, or those hospitals having complete and correct accounting records as recognized by the Ministry of Finance. However, no deduction shall be allowed for the portion covered by insurance payments. Claims for deductions of fees paid to foreign hospitals must be supported by evidence of the officially registered status of the

hospital concerned. If the taxpayer, his/her spouse, or any dependent in a joint return, who needs long-term nursing services due to lack of capacity to take care of himself/herself, may submit the medical payment receipts from the hospitals or clinics mentioned above for deduction.

- (d) **Losses from Disasters:** Losses from disasters or force majeure inflicted on the taxpayer, his/her spouse, and their dependents filing jointly are deductible. However, no deduction may be made for the portion of losses where insurance benefits and/or relief have been received. To claim a deduction, the taxpayer should apply to the tax authorities for an investigator to appraise the losses within 30 days after the occurrence of the disaster.
- (e) **Interest on a house mortgage for an Owner-Occupied Residence:** A taxpayer, his/her spouse, and their dependents filing jointly borrowing money from a financial organization to purchase a house or other property in the R.O.C. for use as an owner-occupied residence may deduct the interest paid on the loan from the gross income on one filing unit per year up to a limit of NT\$300,000. Such a deduction is limited to one house or other property only. However, if the taxpayer also claims a special deduction for savings and investment (please refer to item (b) of C. of (2) of Article 12), the special deduction should be subtracted from the above-mentioned interest.

C. Special Deductions:

- (a) **Special Deduction for Loss from Property Transactions:** Losses from property transactions may be deducted from the gains derived from property transactions for the same year. However, losses arising from tax-exempt property transactions are not deductible. If the deductible amount exceeds the gains, the difference may be carried forward for up to 3 years.
- (b) **Special Deduction for Savings and Investment:** Interest derived from deposits made in financial institutions and profits accrued from trust funds with the nature of savings, as well as dividends occurred from the transaction, gift, or inheritance of the tax-deferred stocks divided before December 31, 1998 received by a taxpayer, his/her spouse, and the dependents filing jointly listed in his/her gross income return for taxation may be exempt from income tax in full, if the total amount of such income for the whole year does not exceed NT\$270,000. If the amount exceeds NT\$270,000, the deduction shall be limited to NT\$270,000. However, the following kinds of interest are excluded from the special deduction for savings and investment:
 - i. The interest accrued from postal passbook savings under the provisions of the Postal Remittances and Savings Act;
 - ii. The interest derived or accrued from government bonds, corporate bonds,

- financial bonds, and short-term commercial papers;
- iii. The interest derived 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 whereby an individual purchases securities or short-term commercial papers as listed in preceding items ii. and iii from January 1, 2010.
- (c) Special Deduction for Disability:
There is a NT\$218,000 deduction for each taxpayer, spouse, and dependent who is a mental patient or a disabled person. A copy of the disability identification issued by the relevant authority of the R.O.C. in accordance with the provision of applicable laws should be attached when claiming this deduction.
- (d) Special Deduction for Educational Tuition:
The taxpayer may claim a maximum deduction of NT\$25,000 for each child attending college/university (the student certificate and tuition receipt should be attached when claiming the deduction). However, no deduction can be claimed for a child who is attending an open university, an open junior college, or a five-year junior college for the first three years, as well as collecting a government subsidy.
- (e) Special Deduction for Pre-School Children: For a taxpayer who has children under or equal to 6 years of age, the amount of deduction for the first pre-

school child is NT\$150,000 per year; the amount of deduction for a second child and more is NT\$225,000 per child per year.

- (f) Special Deduction for Long-Term Care: The taxpayer, his/her spouse or any dependent who has a physical or mental disability and requires long term care services, as announced in Explanatory Decree No. 11304656750 by the Ministry of Health and Welfare, shall submit the relevant documents to claim the special deduction of NT\$180,000 per person per year if his/her circumstances do not fall under any of the conditions (see Notes).
- (g) Special Deduction for Rent for Housing: Rent for housing in the R.O.C. paid by a taxpayer, his or her spouse, and lineal dependents and used as their own residence rather than for business or performing professional services, may be deducted from their consolidated income up to a limit of NT\$180,000 per year per tax return, not including government subsidy, if his/her circumstances do not fall under any of the conditions (see Notes). However, no deduction shall be made for taxpayers, their spouses, or lineal dependents who own a house in the R.O.C., unless the self-owned house meets the conditions mentioned in Explanatory Decree No. 11304656750.

Notes:

- i. After deducting the long-term care deduction and rent for housing deduction, the tax rate is equal to or greater than 20% or the tax rate of

the taxpayer's or his/her spouse's separately computed employment income or categorized income is equal to or greater than 20%.

- ii. Opting for the single tax rate of 28% on the total amount of the dividends and earnings computed separately.
- iii. The amount of the basic income is greater than NT\$7,500,000.

(3)Basic Living Expense Difference: The basic living expense per person, NT\$213,000, announced by the central authority in 2025, will be multiplied by the number of taxpayer, spouse, and dependents of that tax return to compute the total basic living expense. If the amount of total basic living expense is higher than the sum of exemptions, standard deduction (or itemized deduction), special deduction for savings and investment, special deduction for disability, special deduction for educational tuition, special deduction for pre-school children, special deduction for long-term care, and special deduction for rent for housing, the difference can be used as an additional deduction from the gross consolidated income.

If a resident of the R.O.C. intends to depart and will not return within the same calendar year, the amounts for exemptions, standard deduction, and basic living expense shall be calculated in proportion to the total number of days he/she stayed in the R.O.C.

13. Deduction for Investing in Innovative Startups

Pursuant to Article 23-2 of the Industrial Innovation Statute prior to its amendment on May 7, 2025, an individual who invests

in cash in a domestic startup company that has been established for less than 2 years and approved by the central competent authority, and whose investment in the same company in a taxable year amounts to at least NT\$1,000,000, and who acquires newly issued shares of the company and holds them for a period of 2 years, may deduct up to 50% of the investment amount from his or her consolidated income for the taxable year in which the two-year holding period is completed. The total amount that an individual may deduct under this provision in any taxable year shall not exceed NT\$3,000,000. (When filing the tax return, please attach the “Certificate of Deduction for Investment in the Innovative Startups of the R.O.C.” issued by the National Taxation Bureau.)

14. Deduction for Investing in Biotech and Pharmaceutical companies

Pursuant to Article 8 of the Act for the Development of Biotech and Pharmaceutical Industry, an individual who invests in cash in a biotech and pharmaceutical industry not listed on the Taiwan Stock Exchange or the Taipei Exchange that has been established for less than the number of years specified in Paragraph 2 of the same Article, and whose investment in the same company in a taxable year amounts to at least NT\$1,000,000, and who acquires newly issued shares of the company and holds them for a period of 3 years, may deduct up to 50% of the investment amount from his or her consolidated income within 2 years from the taxable year in which the 3-year holding period is completed. The total amount that an individual may deduct under this provision in any year shall not

exceed NT\$5,000,000.

(When filing the tax return, please attach the “Certificate of Deduction for Investment in the Biotech and Pharmaceutical Companies of the R.O.C.” issued by the National Taxation Bureau.)

15. Deduction for Investing in Cultural and Creative Industries

Pursuant to Article 27-2 of the Development of the Cultural and Creative Industries Act, an individual who invests in cash in a domestic, high-risk innovative startup company or limited partnership that has been established for less than 2 years whose establishment has been approved by the Ministry of Culture, or in a project approved by the Ministry of Culture, and whose investment in the same company, partnership, or project in a taxable year amounts to at least NT\$500,000, and who holds the newly issued shares, capital contributions, or investment in such project for a period of 2 years, may deduct up to 50% of the investment amount from his or her consolidated income for the taxable year in which the 2-year holding or investment period is completed. Where an individual applies both the aforesaid investment deduction and any other investment deduction provided under other laws in the same taxable year, the total deductible amount from the individual’s consolidated income for that year shall not exceed NT\$3,000,000.

(When filing the tax return, please attach the “Certificate of Deduction for Investment in the Cultural and Creative Industries of the R.O.C.” issued by the National Taxation Bureau.)

16. Tax due on a resident of R.O.C.

A taxpayer should file the gross consolidated

income of himself/herself, his/her spouse, and his/her dependents jointly. However, a taxpayer shall choose one of the ways listed below to calculate the tax payable:

- (1) Calculate the tax payable jointly.
- (2) Calculate the tax payable either on his/her employment income or his/her spouse's employment income separately, and then declare and pay the amount of tax together. In this case, only the tax-exempt amount may be deducted from the employment income computed separately, whereas all other exemptions and deductions applicable to the person whose employment income is computed separately shall be declared in the tax return of the taxpayer.

The taxpayer may not make a duplicate claim for an exemption of the person whose employment income is computed separately when computing the amount of income tax payable by him/her.

- (3) The taxpayer can choose, on the other hand, to calculate tax due by separating one's categorized income (with his/her exemption, relevant special deduction for loss from property transactions, special deduction for savings and investment, special deduction for disability, special deduction for pre-school children, and special deduction for long-term care), and then declare and pay the amount of tax jointly. Special deduction for savings and investment should first be deducted from the spouse's and dependents' interest income within the limitation of NT\$270,000, and then the residual, if any, can be deducted from one's categorized income. As to the special deduction for property losses, such deduction is limited

to personal transactions, as well as relevant property gains.

From January 1, 2018, tax payable of a taxpayer, his/her spouse, and dependents computed in the annual income tax return may be offset from the amount of tax credit, based on 8.5% of the total amount of the dividends and earnings distributed by a company, a cooperative, or other juristic person in the year 1998 or each ensuing year thereafter, with the credit ceiling set at NT\$80,000 per year per income tax return.

The taxpayer could opt to calculate the tax payable separately in accordance with the single tax rate of 28% on the total amount of the dividends and earnings, and such tax payable shall be included in the consolidated income tax return filed by the taxpayer and excluded from the above-mentioned calculation method and from the preceding paragraph tax credit.

17. Progressive tax rates (Unit: NT\$)

Table of Progressive Tax Rates for Year 2025

Net Taxable Income	Tax Rate	Progressive Difference	Tax Payable
0 ~ 590,000	× 5%	- 0	=
590,001 ~ 1,330,000	× 12%	- 41,300	=
1,330,001 ~ 2,660,000	× 20%	- 147,700	=
2,660,001 ~ 4,980,000	× 30%	- 413,700	=
4,980,001 ~ and above	× 40%	- 911,700	=

18. Regulations applicable to non-residents of the R.O.C.

(1)The withholding tax rate on dividend distributed by a company, profit distributed by a cooperative, earnings payable by a profit-seeking enterprise organized as a partnership to its partners each year, or earnings from a profit-seeking enterprise organized as a sole

- proprietorship each year is 21%.
- (2) The withholding tax rate on salaries is 18%.
In the case that the monthly salaries in full amount are equal to or lower than one and a half times of the monthly baseline salary as assessed by the Executive Yuan, the withholding tax rate is 6% from January 1, 2009.
- (3) The withholding tax rate on commissions is 20%.
- (4) The withholding tax rate on interest is 20%.
However, the kinds of interest listed below shall be withheld in accordance with their associated regulations:
- A. 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 is deemed as income from interest and shall be withheld by 15%.
 - B. The interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act shall be withheld by 15%.
 - C. The interest accrued from government bonds, corporate bonds, and financial bonds shall be withheld by 15%.
 - D. The interest derived from repo (RP/RS) trade whereby an individual purchases short-term commercial papers or securities as listed in the preceding items A., B., or C. shall be withheld by 15% of the net amount of the sale price at maturity in excess of the original purchase price.
- (5) The withholding tax rate on rentals is 20%.
- (6) The withholding tax rate on royalties is 20%.
- (7) The withholding tax rate on cash awards or

payments given in contests or prizes won by chance is 20%. However, taxation is exempted when the prize is not more than NT\$5,000 from lottery tickets or uniform invoices issued under the auspices of the government.

(8)The withholding tax rate on the remuneration to a professional practice is 20%.

(9)After deducting any regulated exemption, retirement payments or pensions shall be withheld at the rate of 18%.

(10)The withholding tax rate on payment of reward for information or accusation is 20%.

Additionally, income which is not subject to the above withholding rates shall be filed and taxed in accordance with the following:

(1)Income from property transactions shall be filed and taxed at the rate of 20%.

(2)Profits from exercising stock options shall be filed and taxed at the rate of 20%.

(3)In the case of income from the transfer of tax-deferred stocks, the par value of the stocks shall be deemed as the taxable income of the year of transfer. If the actual transfer price of such stocks at the time of sale or the market value of such stocks at the time of bestowal or distribution of the estate is lower than the par value, the actual transfer price or the market value shall be deemed the taxable income. Such income shall be filed and taxed at the rate of 18% or 21% in accordance with its respective category of income.

(4)Other income shall be filed and taxed at the rate of 20%.

(5)Where a trust deed is set up by a profit-seeking enterprise, the beneficiary shall be taxed at the rate of 20% on the value of his/her entitlement to the trust in the year of establishment, and a newly replaced

beneficiary shall be taxed in the year of replacement. Furthermore, the beneficiaries shall be taxed at the rate of 20% on the increased part of the value of their entitlements when the enterprise makes the addition of an increment to the trust fund.

- (6) For non-residents who stay in the R.O.C. over 90 days within a taxable year, remunerations paid by employers outside the R.O.C. for services rendered in the R.O.C. shall be filed and taxed at the rate of 18%.

19. Tax credit for selling a residence and purchasing another one within 2 years

If a house or other property resided in by the taxpayer (hereafter called “former residence”) is sold by him/her and the gain from the sale is consolidated and taxed; and within a period of 2 years after the date of public registration of such sale, another house or other property is purchased and used as an owner-occupied residence at a price exceeding the selling price of the former residence, the taxpayer may claim a credit or a refund of the aforesaid income tax for the year in which public registration of such a purchase is completed. This provision shall also be applicable in the case where a taxpayer buys first and sells later.

20. Investment tax credit

- (1) Taxpayers who invested in designated 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 5 years starting from the year in which the

two-year holding requirement is met.

(2)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 final year.

21. The ways a resident shareholder can file for tax on dividends or profits of the year 1998 or after

When a company (or a cooperative) makes distribution on dividends or profits of the year 1998 or of the following years to its resident shareholder, the company should prepare a “Dividend Statement” for him/her to file his/her tax return. The resident could choose to incorporate the total amount of dividends and earnings into consolidated income to calculate the tax based on progressive income tax rates, and the tax payable may be offset by a tax credit of 8.5% of the total amount of the dividends and earnings (the credit ceiling set at NT\$80,000 per year per income tax return).

The resident could opt to calculate the tax payable separately in accordance with the single tax rate of 28% on the total amount of the dividends and earnings. Such tax payable shall be aggregated to the consolidated income tax return, and the tax balance due (refund) amount shall be computed.

22. Paying taxes and obtaining tax refunds

(1)Ways of paying taxes:

Taxpayers can make payments at any local bank with a self-payment bill which is filled out by himself/herself or with a payment bill which is issued by the tax authority after assessment. Payment may also be made in cash at convenience stores if the tax due is NT\$30,000 or less, or be made online at

<https://paytax.nat.gov.tw> via a card reader with a Financial Chip Card. In addition, to encourage e-Filing, taxpayers who file their taxes online are entitled to pay taxes by their or their spouses' (Taiwanese spouses also apply) credit cards issued by domestic financial institutions and have been signed up for this credit card service.

(2)Ways of obtaining refunds:

If the tax-withholding amount exceeds the tax payable, the overpaid amount will be refunded according to general procedures. Aside from refund checks, tax refunds may also be transferred directly into an existing New Taiwan Dollar denominated bank (post office) account belonging to the taxpayer, spouse, or dependents filing jointly.

23. Filing and payment of individual income tax via agent

(1)Filing in the year the alien leaves the R.O.C.:

An alien who intends to leave the territory of the R.O.C. and is not able to file his/her individual income tax return before leaving the R.O.C. shall appoint a Taiwanese citizen of qualified financial capacity to be the guarantor and fill out an “Agent Appointment and Acceptance” form before his/her departure. The agent shall be responsible for filing the alien’s tax return and paying tax in accordance with the law.

(2)Filing income in regard to securities investments:

In accordance with Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals, a foreign national investing in securities markets shall fill out an “Agent Appointment and Acceptance Form” for appointing a

Taiwanese citizen with qualified financial capacity to be the agent obliged to file tax returns and pay taxes in connection with the securities investments in the R.O.C. The agent shall be responsible for submitting either the official guarantee approval or the individual income tax certificate issued by the National Taxation Bureau to the authorities when applying for exchange settlement of securities investment earnings.

24. Tax certification

- (1) An alien shall obtain an income tax certificate from this Bureau before his/her departure or upon application for his/her exit permit or for a visa extension of stay.
- (2) When an alien seeks to have the tax payment of Taiwan credited against the income tax which he/she is obliged to pay in accordance with the laws of his/her nationality, an official tax certificate of the R.O.C. is available upon request.

25. Penalties

- (1) Late filing: Taxpayers shall be surcharged interest on the amount of tax payable. The interest shall be calculated on a daily basis at the interest rate quoted for postal savings for a one-year fixed deposit.
 - (2) Omission or misfiling: A fine of a maximum of twice the amount of the tax evaded.
 - (3) Failure to file: A fine of a maximum of three times the amount of the tax payable.
- ※ In the case where tax due of the taxpayer is additionally found by the tax authority within the assessment period, the taxpayer shall still be subject to payment of the tax owed and/or any penalty in accordance with the relevant regulations.

II. Individual Income Basic Tax

1. Individuals who have the obligation of filing an individual income basic tax return

- (1) An individual shall file an individual income basic tax return in accordance with the Income Basic Tax Act unless his/her circumstances apply to any one or more of the conditions listed below:
 - A. Non-resident of the R.O.C. (staying less than 183 days within a taxable year in the R.O.C.).
 - B. An individual who does not apply for any investment tax credits in accordance with the law and does not have any amount within the scope of the provisions of any of the subparagraphs of Paragraph 1 of Article 12 of the Income Basic Tax Act in his/ her annual income tax return or current income tax return.
 - C. An individual whose basic income as calculated in accordance with Paragraph 1 of Article 12 of the Income Basic Tax Act is less than NT\$7,500,000.
- (2) Individuals who do not meet the conditions mentioned above shall file the individual income basic tax return.
- (3) The Individual Controlled Foreign Company (CFC) Rules are enforced from January 1, 2023. If any member of the tax household directly or indirectly holds the shares or capital of a foreign affiliated enterprise in a low-tax country or jurisdiction, please refer to “Statement of The Shareholding of An Individual and of His/her Related Parties” to determine the applicability of Individual CFC Rules. If the individual and his/her related parties directly or indirectly hold 50% or more of the shares or capital of such a foreign affiliated enterprise, or have control over it, the individual shall file “Statement of The Shareholding of An Individual and of His/her Related Parties” (including the Attachment:

The Organization Chart) and submit it with “Individual Income Tax Return of the Republic of China.” Where the individual, himself/herself, with his/her spouse or relatives within the second degree of kinship directly holds 10% or more of the shares or capital of such a CFC on December 31, 2025, or directly holds less than 10% of the shares or capital of a CFC that has incurred current-year losses which are intended to be deducted in subsequent years, or where there remain assessed losses of a CFC from prior years that have not yet been fully deducted, please fill out “Business Income Statement of a Controlled Foreign Company (CFC) for Individual” and submit it with related proof documents.

2. Individuals who should file jointly

In the case that the taxpayer, his/her spouse, and/or dependents, who shall file a joint consolidated income tax return in accordance with the Income Tax Act, have an amount of income, which includes any one or more of the conditions applying under the Income Basic Tax Act, he/she shall include any such amount in the return for the calculation of income basic tax.

3. The kinds of items included in the calculation of the amount of basic income

The following items are included in the calculation of the amount of basic income:

(1) Net income:

The net income is calculated in accordance with the Income Tax Act (please refer to the individual income tax return).

(2) Aggregated overseas income:

Income which is derived from sources outside the R.O.C. and is excluded from gross consolidated income, as well as income which is exempted in accordance with Paragraph 1,

Article 28 of the Act Governing Relations with Hong Kong and Macau, including individual CFC business income. However, if the aggregate of the 2 aforementioned sources of income in a filing unit is less than NT\$1,000,000, it may be excluded from the basic income; otherwise, it shall be filed in the full amount of the aggregate income mentioned above.

(3) Life and annuity insurance payments:

Insurance payments received by the beneficiary, on condition that the beneficiary and the proposer are not the same person and that the life insurance policy and annuities are contracted after this Act came into force. However, in the case of payment made upon the death of the insured person, the part of which aggregate of payments made in a filing unit is equal to or less than NT\$37,400,000 may be excluded from the basic income in a calendar year.

(4) Income derived from transactions of securities:

A. Share certificates, certificates of entitlement to new shares, stock share payment certificates and documents of title to any of the securities issued or placed privately by a company that is not listed on the Taiwan Stock Exchange or the Taipei Exchange, except for those companies that have been approved by the central authority in charge of relevant enterprises as high-risk innovative startups and incorporated for less than 5 years.

B. Beneficiary certificates of privately-placed securities investment trust funds.

(5) Non-cash donations or contributions:

The amount of non-cash donations or contributions deducted from the gross consolidated income of the individual income tax return.

(6) Total amount of dividends and earnings:

A taxpayer chooses to compute the tax on

the total amount of dividends and earnings separately from his/her gross income with the single tax rate.

- (7) The amount of income or deduction entitled to reduction, exemption, or deduction announced by the Ministry of Finance:
- A. For an individual who, on or after January 1, 2022, invests in and acquires shares of a domestic startup company that has been established for less than 2 years in accordance with Article 23-2 of the Industrial Innovation Statute prior to its amendment on May 7, 2025, and whose holding period reaches 2 years in the taxable year 2025, the amount deducted from the individual's consolidated income for the taxable year 2025 shall be included in the individual's basic income for that year.
 - B. For an individual who, on or after January 1, 2022, invests in and acquires newly issued shares of a biotech and pharmaceutical industry not listed on the Taiwan Stock Exchange or the Taipei Exchange that has been established for less than the number of years specified in Paragraph 2 of Article 8 of the Act for the Development of Biotech and Pharmaceutical Industry, and whose holding period reaches 3 years in the taxable year 2024 or 2025, the amount deducted from the individual's consolidated income for the year 2025 shall be included in the individual's basic income for that year.
 - C. For an individual who, on or after June 2, 2023, invests in and acquires newly issued shares or capital contributions of a domestic, high-risk innovative startup company or limited partnership that has been established for less than 2 years, or invests

in a project in accordance with Article 27-2 of the Development of the Cultural and Creative Industries Act, and whose holding or investment period reaches 2 years in the taxable year 2025, the amount deducted from the individual's consolidated income for the year 2025 shall be included in the individual's basic income for the same year.

- D. Where an individual invests in a venture capital limited partnership that meets the requirements set forth in Paragraph 1, Article 23-1 of the Industrial Innovation Statute, the profit-seeking enterprise income of such partnership for fiscal year 2025 shall, pursuant to Paragraph 3 of the same Article, be apportioned to the individual partners as profit-seeking income attributable to securities transaction income as defined under Article 4-1 of the Income Tax Act. Among such profit-seeking income, those sourced from the disposal of shares, certificates of entitlement to new shares, certificates of payment, and documents of title to shares issued or privately placed by companies not listed on the Taiwan Stock Exchange or the Taipei Exchange, shall be included in the individual's basic income for that year. However, where the said company has been approved by the central competent authorities in charge of the relevant industries as a domestic high-risk innovative startup and has been incorporated for less than 5 years at the time of the transaction, such income shall be exempt from inclusion.
- ※ The loss arising from the difference between the exchange rate on the distribution date of CFC's dividends and the exchange rate used in previous years for calculating CFC business income may be deducted from the basic income for the

distribution year, but the deduction is limited to reducing the basic income to zero. The loss refers to the difference between the dividends or surplus earnings included in the basic income of the previous year and the actual amount distributed, which results from the difference in exchange rates on the distribution date and the rate used to calculate the abovementioned business income in accordance with Paragraph 2 of Article 9 of the CFC Rules.

4. The way in which the amount of basic tax is computed

For filing an income basic tax return, a taxpayer shall subtract NT\$7,500,000 from the amount of basic income and then multiply the remainder by 20% to generate the amount of basic tax.

5. The way in which the amount of regular income tax is computed

The amount of regular income tax is equal to tax payable of the individual income tax return, minus investment tax credit for the tax payable. If a taxpayer chooses to compute the tax payable on the total amount of dividends and earnings separately from his/her gross income with the single tax rate, such tax payable shall be aggregated into regular income tax.

6. The principles underlying the income basic tax

In the case that the amount of regular income tax for an individual is greater than or equal to the amount of basic tax, the income tax of the current year for the said individual shall be calculated in accordance with the Income Tax Act and other relevant laws; whereas in the case that the amount of regular income tax is less than the amount of basic tax, the amount of income tax payable shall also include the balance between the amount of basic tax and regular income tax, in addition to the amount as

calculated in accordance with the Income Tax Act and other relevant laws.

7. The principles underlying the tax credit for overseas tax payment

(1) In the case where income tax has been paid on overseas income in accordance with the laws of the source country of that income, such tax paid may be credited against the basic tax, to the extent that such tax credit shall not exceed the amount of basic tax which is increased in consequence of the inclusion of such income. When a taxpayer applies for tax credit as described in the preceding, he/she shall present the evidence of tax payment issued by the tax office, the overseas tax payment receipt, and relevant documents of the said source country for the same assessment year.

(2) Where an individual receives dividends or surplus earnings from CFCs, the income tax on such dividends or surplus earnings paid in accordance with the tax laws of the source jurisdictions can be credited against the amount of basic tax for the year in which these dividends or surplus earnings are calculated as CFC business income and included in the individual's basic income. An individual shall apply for the aforesaid tax credit within five years since the date after the deadline of the filing period of the year in which such CFC business income is included in the individual's basic income, and any overpaid tax is refundable, to the extent that the tax credit shall not exceed the increase in the basic tax amount due to the inclusion of such CFC business income.

8. Filing procedure

Please attach the individual income basic tax return to the individual income tax return.

III. Individual House and Land Transactions Income Tax

1. Individuals who should file individual house and land transactions income tax

From July 1, 2021, an individual who has any income derived from transactions of house, land, the house utilization right, presale house, and shares or capital that meet certain conditions which comply with any one of the following conditions, shall file an individual house and land transactions income tax return in accordance with the Income Tax Act:

- (1) The transferred house, the share of land associated with the house, or any land for which a construction permit may lawfully be issued are acquired on or after January 1, 2016.
- (2) The transferred right of using a house by creation of superficies are acquired on or after January 1, 2016.
- (3) The transactions of the right or the presale house with its building location are acquired on or after January 1, 2016.
- (4) The transactions of the shares or capital for any individual or profit-seeking enterprise directly or indirectly holding more than half of the total number of shares or the total amount of capital of an enterprise within or outside the R.O.C., where at least 50% of the value of such shares or capital are constituted by house and land within the territory of the R.O.C.; however, such case shall not apply if the transactions of the shares are those of companies on the Taiwan Stock Exchange, Taipei Exchange, or the Emerging Board.

2. The way to compute the house and land transactions income and taxable income

- (1) The amount of house and land transaction income
 - A. Acquisition at a price:

The amount of house and land transaction income = the transaction price – the original cost – all expenses necessary for acquisition, improvement, and ownership transfer of that house and land.

B. Acquisition through inheritance or gift:

The amount of house and land transaction income = the transaction price – the current value of the house and the assessed present value of land at time of inheritance or gift (which shall be duly adjusted with the price index announced by the government) – all expenses necessary for acquisition, improvement, and ownership transfer of that house and land.

The transaction income of house utilization right or presale house with its building location or shares or capital that meet certain conditions = the transaction price – the market value calculated according to Estate and Gift Tax Act at time of inheritance or gift – all expenses necessary for acquisition, improvement, and ownership transfer of that house and land.

(2) Taxable income

Taxable income = the amount of house and land transaction income – loss from transactions of house and land within three years – the amount of land value increment calculated in accordance with the Land Tax Act.

3. Tax rate

(1) Residents of the R.O.C.

Conditions		Tax rate
Possession period	Not more than 2 years	45%
	More than 2 years but not more than 5 years	35%
	More than 5 years but not more than 10 years	20%
	More than 10 years	15%
Conforming to the tax preference for transaction of self-use house and land	1. The amount of the exempt income: NT\$4,000,000 2. The amount of the taxable income exceeding NT\$4,000,000: 10%	

※The tax preference for transaction of owner-occupied house and land: The house and land held by an individual, his/her spouse, or their minor children which comply with the following conditions:

- A. The individual, his/her spouse, or their minor children have resided, maintained their household registration at the owner-occupied house, and have owned the house for 6 consecutive years.
- B. The house and land have never been used for lease, business operation, or professional practice in the last 6 years before its sale.
- C. The individual, his/her spouse, or their minor children have never applied for the preference in the previous 6 years.

(2)Non-Residents of the R.O.C.

Conditions		Tax rate
Possession period	Not more than 2 years	45%
	More than 2 years	35%

4. Filing procedure

An individual who has income or losses derived from transactions of house and land, regardless of the taxable amount, shall file every transaction separately, and not consolidate the income with the gross consolidated income. Taxpayers shall file house and land transaction income tax to the tax collection authority within 30 days from the following day of the day on which the ownership transfer registration of house and land is completed, or the transaction day of the right to use a house by creation of superficies, attached with the payment receipt, a photocopy of the contract, and relevant documents.

5. Penalties

- (1)Failure to file within the time limit: A fine in the amount of more than NT\$3,000 but

not more than NT\$30,000 shall be imposed. In the case of failure to file tax, and the amount of taxable income and tax payable are determined by the tax collection authority based on the available data, the taxpayer shall be subject to a fine of not more than 3 times the amount of tax determined as payable. However, the tax collection authority will choose the more severe one between the aforementioned fines as the final punishment.

(2) Filing on time but late payment: A delinquency charge in an amount equal to 1% of the amount of tax payable shall be charged for every 3 days of delay. When the period of delay exceeds 30 days, the case shall be referred to the Administrative Enforcement Agency for enforcement.

(3) Omission or misfiling: A fine of a maximum of twice the amount of the tax evaded.

Aliens who have any queries related to the filing of an individual income tax return that are not fully answered in this brochure are welcome to call or pay a visit in person to the Foreign Taxpayer Service Section of this Bureau for further information.

Address: No. 2, Sec. 1, Zhonghua Rd., 108459

Taipei City, R.O.C.

Tel: (02) 2311-3711 Ext. 1116, 1118.

Should the English translation of these instructions differ from the Chinese text of the relevant laws, the Chinese text shall govern.