

Instructions for Making A Payment of 2025 Foreigners' Individual Income Tax by Credit Card via e-Filing

Which banking institutions sign up the credit card payment services?

Bank of Taiwan, Land Bank of Taiwan, Taiwan Cooperative Bank, First Bank, Hua Nan Bank, Chang Hwa Bank, Taipei Fubon Bank, Cathay United Bank, Bank of Kaohsiung, Mega Bank, Taiwan Business Bank, Standard Chartered Bank, Taichung Bank, HSBC Bank (Taiwan), Hwatai Bank, Shin Kong Bank, Sunny Bank, COTA Bank, Union Bank of Taiwan, Far Eastern Bank, Yuanta Bank, Bank SinoPac, E. SUN Bank, KGI Bank, Taishin Bank, CTBC Bank, Taiwan Rakuten Card, O-Bank, DBS Bank (Taiwan), LINE Bank Taiwan, Next Bank.

How do I make a payment by credit card via e-Filing?

A downloadable electronic tax-filing program, available at <https://tax.nat.gov.tw> or <https://www.ntbt.gov.tw>, is necessary for you to file individual income tax returns and make credit card payments at the same time. Just login, follow the program's instructions, select "Pay by credit card" and type in the information of taxpayer's (or spouse's) credit card number to get the authorization.

Am I qualified for the e-Filing?

Any foreign national (not including Mainland Chinese) with a valid Alien Resident Certificate (ARC) or ROC Resident Certificate or Entry and Exit Permit is qualified for the "e-Filing".

How do I start the e-Filing?

Login the e-Filing program with a Financial Certification Authority (Financial CA), a National Health Insurance Card (NHI card), an Aliens Citizen Digital Certificate, a Mobile Citizen Digital Certificate (TW Fido) or your ID No. (ARC No.) as well as Passport/Residence/Permit No." and follow the instructions of the program to file individual income tax.

What is a Financial CA?

A Financial CA is an electronic ID provided by local commercial banks, securities dealers, etc. to authenticate the user's identity for transactions via the Internet. For more information with respect to Financial CA, please contact your financial institutions. By logging in the e-Filing system with your Financial CA, your basic information, entry and departure dates data, income and deductions data may be directly downloaded into the e-Filing program.

How to file taxes with National Health Insurance Cards (NHI cards)?

By applying for the NHI cards network service which is provided by National Health Insurance Administration Ministry of Health and Welfare, you can login the e-Filing

system with the registered NHI card at <https://cloudicweb.nhi.gov.tw/cloudic/system/mlogin.aspx> and password. Following the instructions of the program to download income and deductions data (including entry and departure dates data) and file individual income tax.

Filing taxes by Aliens Citizen Digital Certificate or Mobile Citizen Digital Certificate (TW Fido)

A foreigner, who is equal to or over 18 years of age and holds the Aliens Resident Chip Certificate, may go to immigration agency's service stops for an aliens citizen digital certificate. You may download income and deductions data (including entry and departure dates data) and file your individual income tax by the aliens citizen digital certificate or TW Fido. (Service line of the certificate authority of M.O.I.: 0800-080-117)

How can I file my taxes if I don't have a Financial CA, a registered NHI card, an Aliens Citizen Digital Certificate or TW Fido?

You may still be able to login the e-Filing program by entering your ARC No. as well as Passport/Residence/Permit No. (as specified on your ARC or Entry and Exit Permit as of **January 31, 2026** for the filing. You will be asked to type in the required data by yourself. However, if you have obtained the "Inquiry Code" from the tax authorities, you may download your basic information, income and deductions data from the e-Filing program by using the "Inquiry Code".

When can I file my 2025 individual income tax online?

From **May 1 to June 1, 2026**. No extension shall be allowed.

What kind of paper documents should I submit to the tax authority after e-Filing? When is the deadline for sending those?

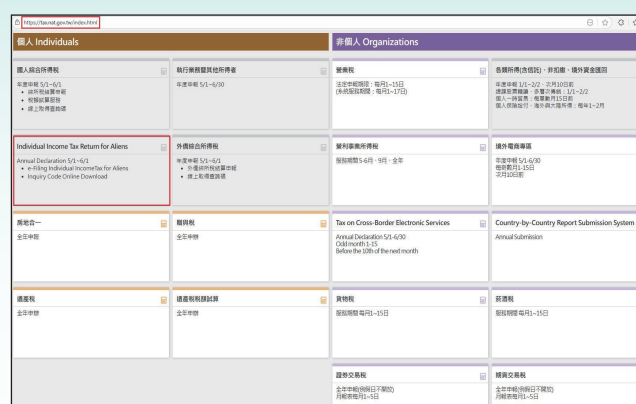
Any proof required substantiating itemized deductions, special deductions, income from employer(s) outside the ROC for service render in ROC, the supporting of dependents, receipts for cash tax payments etc. shall be required. Generally speaking, a "list of supplementary documents for aliens filing individual income tax" generated by the e-Filing system shall contain such information that may be required for your filing. You should submit those required documents in person or send them by post before **June 11, 2026**.

What if I made mistakes on my e-Filing?

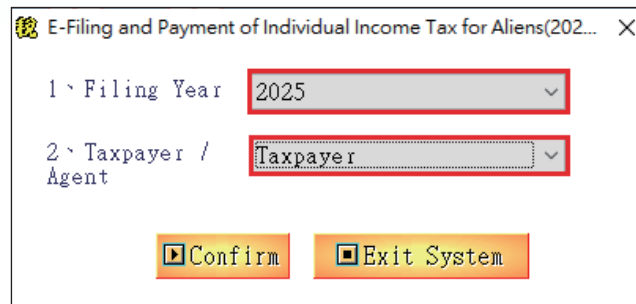
You may make amendments before **June 1, 2026** by operating the same system then re-uploading.

e-Filing instructions

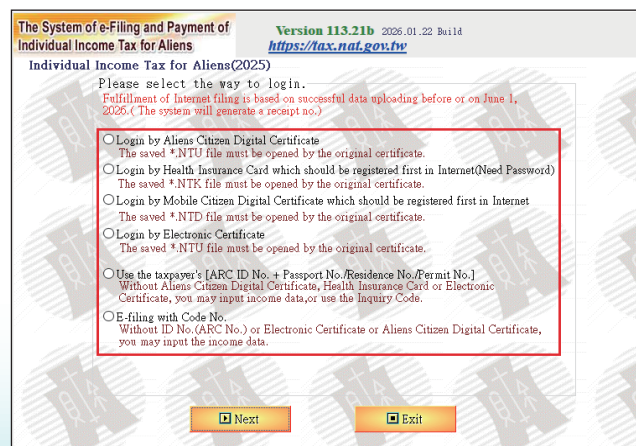
Download and install the e-Filing program



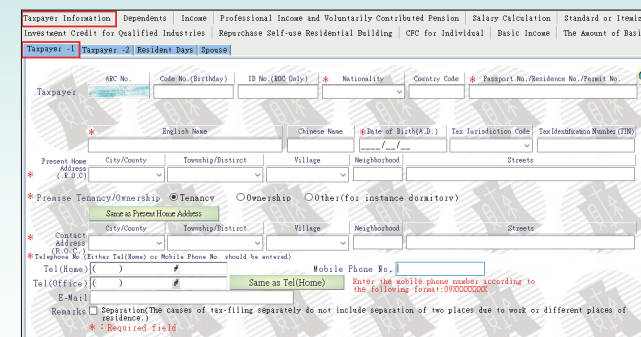
Select Filing Year for 2025 and Taxpayer



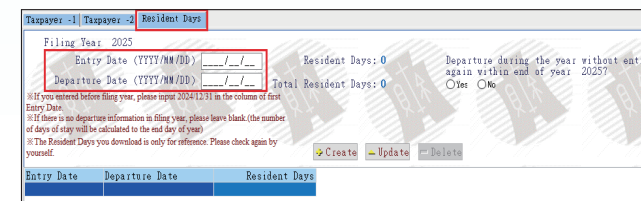
Select the way to login



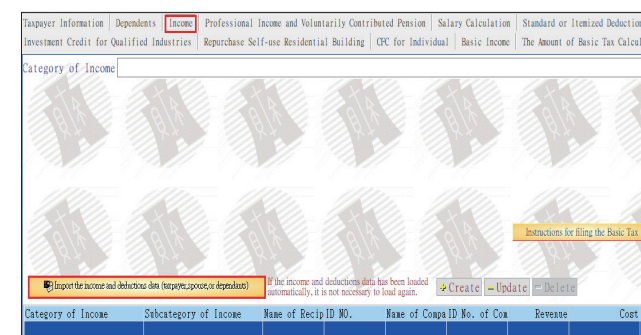
Download or type in the taxpayer's basic information



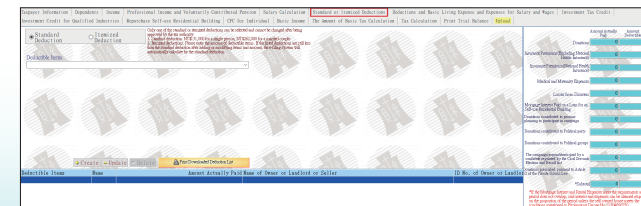
Type in or correct the entry and exit date records



Download or type in the income data

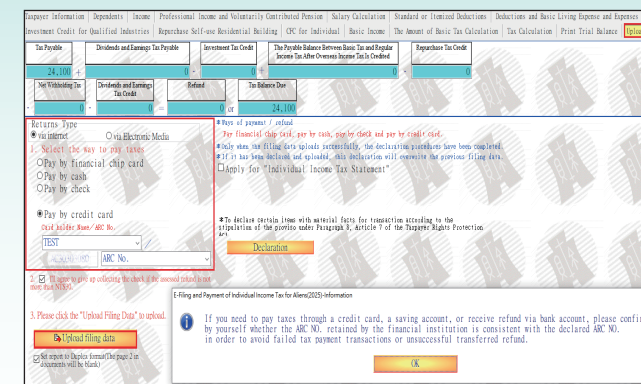


Select standard deduction or itemized deductions

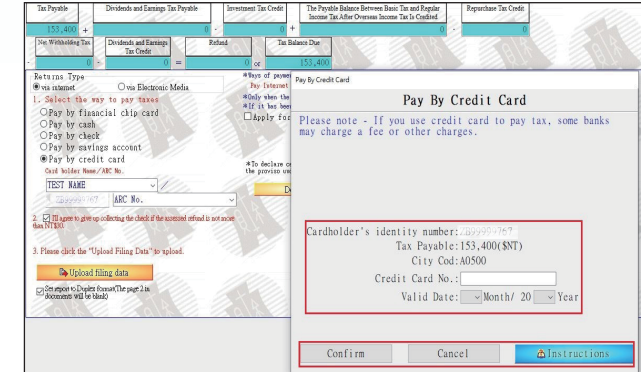


Pay taxes/Refund

Pay taxes—select Pay by credit card and upload



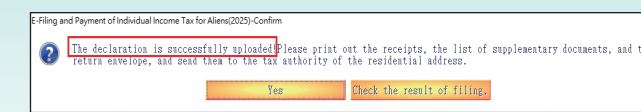
Pay taxes—type in the information of credit card to get the authorization



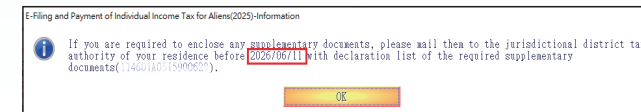
Upload—click the button "Uolpad" to complete filing



Upload your tax return successfully and print the receipt.



Submit or mail your paper documents before June 11, 2026. Taxpayers, if the address shown on the ARC falls within the districts of Taipei City (Taxpayers of Taipei City), shall send paper documents to the National Taxation Bureau of Taipei at No. 2, Sec. 1, Zhonghua Road, Wanhua District, Taipei City 108459, ROC.



e-Filing successfully.



Should the English translation differ from the Chinese version, the Chinese shall govern.