

中華民國 114 年度綜合所得稅結算申報書 (簡式)

2025 INDIVIDUAL INCOME TAX RETURN OF THE REPUBLIC OF CHINA (Concise Form)

非居住者，或單身居住者無扶養親屬且無獲配公司、合作社及其他法人以其87年度或以後年度盈餘所分配的股利或盈餘者適用 (For non-resident, or single-resident taxpayer with no dependents who doesn't have dividends and earnings distributed from a company, a cooperative, or other legal person, and such dividends or earnings are earned in the year 1998 or any ensuing year thereafter.)

納稅義務人 Taxpayer information including name (山田花子), address (臺北市萬華區中華路一段2號), and contact details.

首次來華日期 Date of first arrival in the R.O.C. (historic) and tax filing status for the past five years.

Table showing entry and departure dates, total days in R.O.C., and total days of stay.

所得 Employment Income section, including salary and wages (1,050,000) and withholding tax (189,000).

Table listing other income categories such as interest and other income, with their respective amounts and withholding taxes.

是否為非中華民國境內居住之個人 (同一課稅年度內在華居留未滿 183 天)? Yes/No selection.

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

Exemption and Deductions section, including exemption amounts (NT\$97,000) and various deduction categories like standard and special deductions.

居民適用稅額計算公式 Resident Computation flowchart showing the calculation from Gross Income to Net Income and Tax Payable.

非居住者適用稅額計算公式 Non-Resident Computation flowchart showing the calculation of tax payable based on applicable income percentages.

利用存款帳戶退稅欄 Details of Bank Account for Tax Refund, including depositor name and account information.

INSTRUCTIONS

A. WHO IS LIABLE FOR INDIVIDUAL INCOME TAX?

- Any individual who has income derived from sources in the Republic of China shall be liable for individual income tax in accordance with the Income Tax Act of the Republic of China.
- In the case that a taxpayer is under the obligation to file an Individual Income Basic Tax (IIBT) Return, he or she is required to file the IIBT Return jointly with the Individual Income Tax Return (General Form).
- 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 had 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 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 with related proof documents.

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

- The "Taxpayer ID No." is the ID number printed on the "ALIEN RESIDENT CERTIFICATE", which is originally composed of two letters and eight Arabic numerals. The National Immigration Agency, Ministry of the Interior released new ID Nos. on Jan. 2, 2021, and the original ID Nos. will be completely invalidated from January 1, 2031. The new ID No. is composed of one letter and nine numerals. For instance: (1) Mr. Robert W. Davidson's old ID No. is "AA12345678". His new ID No. would be "A880000018". (2) Ms. Carol Lee's old ID No. is "AD37000022". Her new ID No. would be "A900000016".
- The "Taxpayer Code No." is composed of eight Arabic numerals and two letters. The numerals are derived from the taxpayer's date of birth and the letters are from the first two letters of his or her English name in the order printed on his or her passport. For instance, the "Taxpayer Code No." given to Robert W. Davidson, born on July 12, 1942, would be "19420712RO".
- The taxpayer can find the "TAX JURISDICTION CODE" from the website of the jurisdictional district tax authority.
- "Tax Identification Number (TIN)" is a unique combination of letters or numbers assigned by a jurisdiction to an individual or an entity and used to identify the individual or entity for the purposes of administering the tax laws of such jurisdiction. If the taxpayer does not have a TIN, please enter "NOTIN".

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

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

D. WHAT DO "SALARIES" AND "WAGES" MEAN?

- Salaries and wages mean all income received for services rendered or work performed, including salaries, remunerations, wages, allowances, annuities, endowments, bonuses and/or any other similar subsidies or compensations.
- Each person receiving salaries and wages may claim a deduction 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 "2025 Application for Necessary Expenses Deducted from Salaries and Wages" and other supporting documents when declaring.
- From 2018, if a foreign specialist professional meets certain requirements, referring to Article 20 (on September 24, 2025, the Act was amended and promulgated that Article 20 was renumbered as Article 22) of the Act for the Recruitment and Employment of Foreign Professionals and Regulations Governing Reduction and Exemption of Income Tax of Foreign Specialist Professionals, during the first five years starting from the year when he or she for the first time has resided in the R.O.C. for 183 full days of the year and has had an annual employment income of over NT\$3 million, one half of the amount of the employment income exceeding NT\$3 million of each such year may be excluded from the gross consolidated income. 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.

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

- Income derived from investment in business enterprises or an individual's incidental trading.
- Income derived from professional practice, including remunerations from performances after deduction of office rentals, salaries for employees, necessary transportation and other direct and necessary expenses. If you are under the obligation to declare content creator revenue in accordance with the "Operation Direction on the Levy of Income Tax on Individuals Who Publish Creative or Informational Content Online", you are required to file the "Income Statement for a Content Creator's Professional Practice" together with the Individual Income Tax Return.
- Income derived from interest, such as that derived from government or corporate bonds, bank deposits and loans.
- Income derived from lease or royalties after deduction of related expenses or losses.
- Income derived from independent farming, fishing, animal husbandry, forestry and mining.
- Income derived from transactions of property and right.
A taxpayer who has income or losses derived from the transaction of house and land which falls under Article 4-4 of the Income Tax Act shall fill out a tax return to the tax collection authority-in-charge within 30 days from the next day on which the ownership transfer registration of house and land was completed. The aforesaid income shall not be included in the gross income.
- Income derived from prizes or awards won in contests or lotteries.
- Payments for retirement, severance, resignation, or pensions not including insurance payments provided that such disbursements do not include payments from periodically withheld amounts of salaries and resulting interest.
- Other income.

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

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

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

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

H. INVESTMENT TAX CREDITS

- Taxpayers who invest in entities under Article 33 of the Statute for Encouragement of Private Participation in Transportation Infrastructure Projects may credit up to 20% of the price paid for the acquisition of the registered share certificates of the said entities against the individual income tax payable within five years starting from the year in which the two-year holding requirement is met.
- The credit in each year shall be limited to not more than 50% of individual income tax payable, or not more than 50% of the total amount of individual income tax payable and the tax on dividends and earnings which is calculated separately from the gross income. The abovementioned limitation, with the exception, shall not apply to the credit in the final year.

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

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

- EXEMPTION: The exemption is NT\$97,000 for a taxpayer, and NT\$145,500 for a taxpayer who is 70 years of age or over.

2. DEDUCTIONS:

(1) Standard Deduction: There is a NT\$131,000 deduction for a single taxpayer.

(2) Special Deductions:

- Losses from property transactions may be deducted from the gains from property transactions for the same year. If the deductible amount exceeds the gains, the difference may be carried forward to the following three years.
- Special Deduction for Savings & Investment:
The following kinds of income received by the taxpayer may be exempted from income tax in full if the total amount for the whole year does not exceed NT\$270,000.

① Interest derived from deposits made in financial institutions. However, the following categories of interest are excluded: (i) The interest accrued from postal passbook savings. (ii) The interest derived from government bonds, corporate bonds, financial bonds and short-term commercial papers. (iii) The interest distributed from asset-backed securities issued in accordance with the Financial Asset Securitization Act and the Real Estate Securitization Act. (iv) The interest derived from repo (RP/RS) trade.
② Profits derived from trust funds of a similar nature to savings accounts. From Jan. 1, 1999, dividends received from registered and listed stocks and shares are not included in this item.

c. Special Deduction for Disability: If the taxpayer, his (her) spouse or dependent(s) has (have) a disability certificate(s) or identification or being a patient as defined in Subparagraph 4, Article 3 of the Mental Health Act, a deduction of NT\$218,000 per year may be made for each person. A copy of the disability certificate or a copy of a medical diagnosis issued by a specialist physician for a severe patient must be submitted, and a major illness certificate cannot be used as a substitute.

d. Special Deduction for Long-Term Care: A taxpayer who has a physical or mental disability and requires long-term care services, as announced by the Ministry of Health and Welfare, must submit any of the relevant documents, such as a copy of the permit document for hiring a foreign family caregiver, a copy of the disability identification that meets specific qualifications, or a copy of a medical certificate of disability etc., to claim the special deduction of NT\$180,000 per person per year. (See Note)

e. 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. (See Note) 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.

Note: The taxpayer cannot claim the special deduction for long-term care and rent for housing if his or her circumstances falls under any of following conditions: (i) The taxpayer's tax rate is equal to or greater than 20%, that is, his or her net income is equal to or greater than NT\$1,330,001 after deducting long-term care and rent for housing deduction. (ii) The amount of basic income of the taxpayer is greater than NT\$7,500,000.

J. WHAT DOES "BASIC LIVING EXPENSE DIFFERENCE" MEAN?

For maintaining one's basic living, there is a NT\$ 213,000 basic living expense for taxpayer. The basic living expense less exemption, standard deduction, special deduction for savings & investment, special deduction for disability, special deduction for long-term care and special deduction for rent for housing is the "Basic Living Expense Difference".

K. 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 million, 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 million.
(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.)

- 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. The individual shall file the basic income tax return in accordance with the provisions of the Income Basic Tax Act.

L. 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 million, 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 million.
(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.)

- 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. The individual shall file the basic income tax return in accordance with the provisions of the Income Basic Tax Act.

M. 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 innovative startup company or limited partnership that has been established for less than 2 years, 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\$0.5 million, 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 million.
(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.)

- 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. The individual shall file the basic income tax return in accordance with the provisions of the Income Basic Tax Act.

N. WHEN AND WHERE TO FILE

- Please file your income tax return for 2025 during the period between May 1, 2026 and June 1, 2026 to the jurisdictional district tax authority.
(1) Individuals residing in Taipei City should file their returns at the Foreign Taxpayers' Section, National Taxation Bureau of Taipei, M.O.F., (No.2, Sec.1, Zhonghua Road, Taipei 108459, R.O.C.).
(2) Individuals residing in Kaohsiung City should file their returns at the First Individual Income Tax Section, National Taxation Bureau of Kaohsiung, M.O.F., (No.148, Guangzhou 1 St., Lingya District, Kaohsiung 802515, R.O.C.).
(3) Other individuals residing in Taiwan should file their returns at the branch offices and service centers of the National Taxation Bureau.

- Taxpayers who wish to terminate their residence in the R.O.C. must file their returns at least one week before departure.

O. TAX TABLE

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

- The following table shall be used to determine a resident's individual income tax:

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

P. HOW TO RECEIVE TAX REFUND VIA A BANK ACCOUNT

- Accounts applicable for use in this request are limited to those of a transferable NT-dollar-account of specified banks which have signed contracts with the Financial Information Service Co., Ltd. or Chunghwa Post Co., Ltd. The account shall belong to the taxpayer and have been opened with the use of a R.O.C. ID No. or an ARC ID No. (Please submit a copy of the binding of the bankbook of the holder of the account at the time of application.)
- Applicable only for tax returns filed by June 1, 2026.
- In the case that the National Taxation Bureau (NTB) is unable to deposit such tax refund as may be owing directly into the appointed bank account, the NTB will mail a notice to the taxpayer informing him or her of this fact. Please note that no ATM transactions are performed in relation to this item.

Notice:

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