

Filing of Withholding Statement

You can file of withholding statement via internet! Please go to the e-Filing and Tax Payment Service of the Ministry of Finance (website: <https://tax.nat.gov.tw>) to download the software.

Overdue declaration of withholding statement can not file via internet.

When you upload data via internet, it will overwrite the previous upload data . So, if you need to update the declaration data, please re-upload all the data.

1. Where a taxpayer is a resident individual, or a profit-seeking enterprise having its fixed place of business within the territory of the ROC, the tax withholder shall file withholding statement before or on the last day of January of each year.
2. Where a taxpayer is a non-resident individual, or is a profit-seeking enterprise not having any fixed place of business within the territory of the ROC, the tax withholders shall pay withholding tax and file of withholding statement within ten days from the date of withholding.

