

Foreigner Individual Income Tax FAQs

1. Where to file my tax return?

Please file your individual income tax return with the tax authority located in the district that is shown on your ARC address.

2. What kinds of documents should be submitted when filing individual income tax?

A valid passport, tax withholding statement, and certificate of overseas income. However, if a taxpayer with special qualifications wants to apply for tax exemptions or deductions, the proper documents of evidence should be submitted.

3. Can I file my income tax return before filing period?

Yes, if you will leave Taiwan and will not come back before filing deadline, please bring your ARC, passport, withholding statements and the flight ticket.

4. How much of my monthly salaries tax will be withheld?

The withholding tax rate is 18% to a non-resident. In the case that monthly salaries in the full amount are not higher than 1.5 times of the monthly baseline salary, the withholding tax rate is 6%.

5. Am I eligible for getting my tax refund?

You must stay in Taiwan over 183 days in a taxable year (January 1 to December 31) and your withholding tax is higher than tax payable.

6. I did my tax this May, I just want to know whether my refund was ready or not?

Please show us your ARC to check your refund.

7. I forgot to file my tax return this May. What should I do now?

Please apply for your income list with your ARC in the General Service Counter, then come back here to fill out the form.

8. What documents or certificates should be submitted to claim exemption for the spouse and children who do not live in Taiwan?

A photocopy of marriage certificate, certificate of birth or household registration certificate issued by local or foreign government agencies. If the children are adult and are still attending school, school attendance record, a photocopy of student identification card, or a receipt of tuition.

9. I pay rental expense each month. Could it be deducted?

Please keep your lease contract and payment receipt (such as receipt from landlord, ATM receipt, or remittance paper) and the deduction shall be limited to NT120,000.

10. May I claim an itemized deduction on mortgage interest paid on a loan for

an owner occupied residence?

Yes, but there is a limit of NT300,000 per year. If you also claim a Special Deduction for Savings & Investment, the special deduction should be subtracted from the above mentioned interest.

11. Where can the refund check be cashed?

Within the validity date, it can be cashed at the Bank of Taiwan Kaohsiung branch located in No.264, Jhongjheng 4th Rd.

12. Can my refund be transferred directly to someone else's bank (post office) account?

Only bank (post office) account belongs to taxpayer, spouse, or dependents filing jointly.