

## Guide to Taxes on Taiwan

### For Foreign Residents of Taiwan

Foreign residents with an appropriate work-permit and ARC are subject to 20% income withholding tax until they have stayed more than 183 days of a tax year. After 183 days, the rate returns to your income applicable rate. You are eligible for a return on the difference between your income applicable rate and the 20% withholding tax incurred in the first 6 months of the tax year.

### For Foreign Non-Residents of Taiwan (Important for Online income)

Non-residents of Taiwan (private and corporate) are subject to 20% withholding tax on all income above 5000nt (~160USDD).

### Tax year

The taxable year in Taiwan is from January 1st to December 31st. Tax filing should be completed by end May for previous year's taxes.

### Tax Rates for Residents:

Net Taxable Income		Tax Rate	Progressive Tax Difference Payable
0	to 410,000	× 6%	— 0 =
410,001	to 1,090,000	× 13%	— 28,700 =
1,090,001	to 2,180,000	× 21%	— 115,900 =
2,180,001	to 4,090,000	× 30%	— 312,100 =
4,090,001	and above	× 40%	— 721,100 =

For more detailed and complete information on taxes use the following link to the [Taiwan Government Tax website](#).

### Government Tax offices

#### Kaohsiung County Taxation Office

No. 136, Sec. 2, Guotai Rd., Fengshan City, Kaohsiung, Taiwan , R.O.C.

Phone Number: 07-7410141

Fax Number: 07-7464416

Official Website: [www.khtb.gov.tw](http://www.khtb.gov.tw)

#### Taichung City Taxation Office

No. 99-1, Minchiuan Rd., Shi Chiu, Taichung, Taiwan 403, R.O.C.

Phone Number: 04-22296181

Fax Number: 04-22282613  
Official Website: [www.tctax.gov.tw](http://www.tctax.gov.tw)

**Taichung County Taxation Office**

No. 219, Jungshan Rd., Fengyuan City, Taichung, Taiwan 420, R.O.C.  
Phone Number: 04-25262172  
Fax Number: 04-25200541  
Official Website: [www.tcftax.gov.tw](http://www.tcftax.gov.tw)

**Taipei City Taxation Offices**

The Tax Administration has 13 branches in Taipei providing services to residents. Divided according to the city's administrative districts, these 13 branches are Chungcheng, Chungpei, Chungnan, Peitou, Wanhua, Hsinyi, Ta-an, Sungshan, Nankang, Wenshan, Shihlin, Neihu, and Tatung divisions.  
Phone Number: Check website for closest branch  
Fax Number: Check website for closest branch  
Official Website: [www.tpctax.gov.tw](http://www.tpctax.gov.tw)

**Taipei County Taxation Office**

No. 143, Sec. 1, Choshan Rd., Banchiau City, Taipei, Taiwan 220, R.O.C.  
Phone Number: 02-89528200  
Fax Number: 02-89528034  
Official Website: [www.tpctax.gov.tw](http://www.tpctax.gov.tw)