



財政部臺北市國稅局

Taipei National Tax Administration, Ministry of Finance

<http://www.ntat.gov.tw>

NEW RULE FOR FOREIGN TAXPAYER



What's New?



From August 13, 2008, all foreign taxpayers who stay in ROC less than 183 days in a calendar year are non-resident. The old regulation: "he or she stays for 183 days or more...and continues to stay uninterrupted over into the next year without leaving the ROC, he or she will continue to be treated as a resident ..." had expired since the announcement of the Ministry of Finance on August 13, 2008.

Be Aware !

For non-resident, your tax rate for dividend income is 30%, and 20% for the rest income, such as salary, interests, property transaction earning, etc...

Specifically

Those who stay in ROC less than 183 days in a calendar year :

- * Housekeepers are taxed by 20% of their wages earned in ROC and must file tax return at the National Tax Administration office in their residence area.
- * Employees' salaries :
 - ◆ Paid by local employers, are subject to 20% withholding tax rate.
 - ◆ If over 90 days' stay, overseas remunerations should be filed by 20% tax rate at the jurisdictional National Tax Administration office.

Any questions are welcome

Hotline: (02)23113711 ext. 1116 Address: No.2, Jhong-Hwa Road, Sec. 1, Taipei 10802, ROC