

# e-Tax alert

Issue 147 – April 15, 2020



## Extension of tax filing and payment deadline on corporate income tax and individual income tax for all taxpayers

**On April 13, 2020, the Ministry of Finance (MOF) announced that tax filing and payment deadlines for Corporate Income Tax (originally due on 01/05/2020 – 01/06/2020) and Individual Income Tax (originally due on 01/06/2020) to be extended to 30 June, 2020 without late payment interests and penalties. The above tax deadline extension is applicable for all taxpayers, and no prior application is required.**

**For taxpayers having difficulties to make tax payments by the above deadline, they may still apply for deferral of tax payments (or by installments) according to the special guideline as issued by the MOF on March 25, 2020. Tax payment deferrals may be granted for up to 1 year, while payment by installments may be granted for up to 3 years, without late payment interests and penalty being charged.**

**Applications should be made with relevant supporting documents before the above tax filing deadline. Eligible conditions for applying deferral of tax payments (or by installments) are listed below:**

### 1. For Business Entities

- Entitled to supportive measures under the relevant COVID-19 special relief and restoration regulations as announced by the relevant central competent authorities; or
- Having significant decline in business revenue – for instance, monthly turnover dropping by 15% or more for two consecutive periods since January 2020, comparing to the average in past 6 months or 12 months.

### 2. For Individuals

- Entitled to supportive measures under the relevant COVID-19 special relief and restoration regulations as announced by the relevant central competent authorities;
- Under no paid or part paid leave scheme implemented by employer affected by COVID-19

situation with prior notification to the local labor affair authorities in-charge; or

- Suffering from other situations due to COVID-19 (e.g. wage cut, lay off or having monthly working days dropped by 50% from original schedule for two or more months).

### Points to note

Apart from the general extension of corporate income tax and individual income tax filing and payment deadlines, taxpayers should also closely monitor the other supporting measures in Taiwan ([as details in e-tax alert 145](#)) and evaluate the particular measures that are applicable to them, together with supporting documents and relevant preparations going ahead.

### Authors

**Ellen Ting, Partner**

**Niki Yam, Associate Director**



安侯建業

## Contact us

**Sherry Chang****Head of Tax**

+886 2 8101 6666 ext.04590  
schang1@kpmg.com.tw

**Stephen Hsu****Partner**

+886 2 8101 6666 ext.01815  
stephenhsu@kpmg.com.tw

**Willis Yeh****Partner**

+886 2 8101 6666 ext.02281  
wyeh@kpmg.com.tw

**Kevin Chen****Partner**

+886 2 8101 6666 ext.03174  
kchen4@kpmg.com.tw

**Eric Wu****Partner**

+886 2 8101 6666 ext.03878  
ewu2@kpmg.com.tw

**Vivia Huang****Partner**

+886 2 8101 6666 ext.03567  
viviahuang@kpmg.com.tw

**Vivian Ho****Partner**

+886 2 8101 6666 ext.02628  
vivianho@kpmg.com.tw

**Sam Hu****Partner**

+886 2 8101 6666 ext.03172  
samhu@kpmg.com.tw

**Jessie Ho****Partner**

+886 2 8101 6666 ext.01450  
jessieho@kpmg.com.tw

**Hazel Chen****Partner**

+886 2 8101 6666 ext.08995  
hazelchen@kpmg.com.tw

**Ellen Ting****Partner**

+886 2 8101 6666 ext.07705  
eting@kpmg.com.tw

**Rita Yu****Partner**

+886 2 8101 6666 ext.14139  
ryu17@kpmg.com.tw

**Kevin Tsai****Partner**

+886 (4) 2415 9168 ext.04581  
ktsai@kpmg.com.tw

**Aikey Wu****Partner**

+886 7 213 0888 ext.07178  
aikeywu@kpmg.com.tw

**Chris Lin****Partner**

+886 2 8101 6666 ext.07886  
chrislin@kpmg.com.tw

**Lynn Chen****Partner**

+886 2 8101 6666 ext.05676  
lhchen@kpmg.com.tw

**Robin Huang****Partner**

+886 2 8101 6666 ext.07271  
rhuang3@kpmg.com.tw

**Debra Liu****Partner**

+886 2 8101 6666 ext.08514  
dliu@kpmg.com.tw

**Peggy Wang****Partner**

+886 4 2415 9168 ext.10763  
peggywang@kpmg.com.tw

**Eason Lin****Partner**

+886 2 8101 6666 ext.10941  
easonlin@kpmg.com.tw

**Anita Lin****Partner**

+886 2 8101 6666 ext. 03418  
anitalin@kpmg.com.tw

**Aaron Yeh****Partner**

+886 2 8101 6666 ext. 06767  
aaronyeh@kpmg.com.tw

**Rick Hung****Partner**

+886 2 8101 6666 ext. 11161  
rhung@kpmg.com.tw

[home.kpmg/tw](http://home.kpmg/tw)



KPMG Taiwan



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

© 2020 KPMG, a Taiwan partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in Taiwan.

The KPMG name, logo are registered trademarks or trademarks of KPMG International.