

# e-Tax alert

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## 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.

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