



GMS Flash Alert

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Taiwan – COVID-19: Extension of Individual Income Tax Filing, Payment Deadlines

On May 12, 2021, Taiwan's Ministry of Finance (MOF) announced that due to COVID-19, tax filing and payment deadlines for Individual Income Tax for 2020 are to be extended to June 30, 2021, without late payment interest and penalties.¹ The tax deadline extension is applicable for all taxpayers, Taiwan citizens, and foreign individuals, without prior application required.

WHY THIS MATTERS

The extension of the filing deadline for 2020 individual income tax returns to June 30, 2021, is a measure undertaken to allow taxpayers additional time to organize their tax affairs in these trying times and facilitate avoiding large crowds at the tax offices. Taxpayers should be aware of such relaxation of the filing deadline and take action to meet the extended deadline accordingly.

More Details

Filings of individual income tax for 2020 were originally due on May 1, 2021 to May 31, 2021. The tax deadline extension to June 30 is applicable for all taxpayers, Taiwan citizens, and foreign individuals, without prior application required.

The tax filing service counter will be closed until May 28, 2021, this includes walk-in filing services, e-filing help, and supporting documents submission.

E-Filing and Extended Deadline (July 12)

E-Filing and Extended Deadline

To contain the spread of COVID-19, the MOF has encouraged taxpayers to file their income tax returns via the e-Filing system. MOF has announced that if taxpayers file their income tax returns through the e-Filing system, the submission deadline of any documents or supporting documents required for filing will be extended to July 12, 2021.

Where/How to Submit Documents

Prior to this deadline, taxpayers can submit the documents required either in person or send them by post to the relevant tax authority. For Taiwan citizens, the relevant tax authority is the National Taxation Bureau with jurisdiction over the location of the citizen's household address. For foreign taxpayers, it is the National Taxation Bureau with jurisdiction over the location of the address on their Alien Resident Certificate.

Tax Refund Period

Furthermore, the tax refund period remains unchanged, where the first batch of tax refunds is still scheduled on July 30, 2021.

FOOTNOTE:

1 See: <https://www.mof.gov.tw>. Also, for similar information in English, click [here](#).

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Contact us

For additional information or assistance, please contact your local GMS or People Services professional or one of the following professionals with the KPMG International member firm in Taiwan (Republic of China):



Ellen Ting
Partner
Tel. +886 2 8101 6666
eting@kpmg.co.tw



Lorri Lai
Director
Tel. +886 2 8101 6666
lorrilai@kpmg.com.tw

The information contained in this newsletter was submitted by the KPMG International member firm in Taiwan.

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