



# GMS Flash Alert



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## Taiwan - COVID-19: Individual Income Tax Filing, Payment Deadlines Extended

On 27 April 2022, Taiwan's Ministry of Finance (MOF) announced that due to the COVID-19 pandemic, tax filing and payment deadlines for individual income tax for 2021 are to be extended to 30 June 2022, without late payment interest and penalties.<sup>1</sup> 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 2021 individual income tax returns to 30 June 2022 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 the extension of the filing deadline and take action to meet the deadline accordingly.

### More Details

Filings of individual income tax for 2021 were originally due on 1 May 2022 to 31 May 2022. The tax deadline extension to June 30 is applicable for all taxpayers, Taiwan citizens, and foreign individuals without prior application required. Taxpayers are encouraged to apply for e-filing and cell-phone filing to stay safe and avoid infection from coronavirus.

### Tax Refund Period

Furthermore, the tax refund period remains unchanged, with the first batch of tax refunds still scheduled on 29 July 2022.

## FOOTNOTE:

1 See Ministry of Finance, R.O.C.: <https://www.mof.gov.tw> (in Chinese). For similar information in English, click [here](#).

## RELATED RESOURCE:

This article is excerpted, with permission, from "[Taiwan: Extension of individual income tax return filing and payment deadlines \(COVID-19\)](#)" in *e-Tax alert* (Issue 179, May 5, 2022).

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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:



**Ellen Ting**

**Partner**

Tel. + 886 2 8101 6666

[eting@kpmg.co.tw](mailto:eting@kpmg.co.tw)



**Lorri Lai**

**Director**

Tel. +886 2 8101 6666

[lorrilai@kpmg.co.tw](mailto:lorrilai@kpmg.co.tw)

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

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