Measures Implemented
by the Fiscal Information Agency, Ministry of Finance

1. In order to effectively save energy, reduce paper use, and simplify declaration operations, the MOF has promoted the digitization of individual income tax deduction documents since 2010, and has continuously expanded the query and download of information on deductions for individual taxpayers, including insurance premiums, mortgage interest paid on a loan for and owner-occupied residence, medical and maternity expenses, donations, tuition, losses for disasters, disabilities, and long-term care.

2. From January 1, 2017, the MOF implemented the "Plan of Filing the Various Withholding Tax Statements for Non-residents via Internet." In accordance with the Income Tax Act, the tax withholder who pays withholding income to non-residents and has paid the withholding tax within 10 days from the date of withholding may utilize the internet to file withholding tax statements, a measure which is both time-saving and convenient.

3. From January 1, 2017, profit-seeking enterprises can file their account books to the collection authority-in-charge via the internet or other media. This enhances the electronic environment for profit-seeking enterprises, reduces audit compliance costs, and implements the paperless policy for a green environment.

4. Since November 1, 2017, the Ministry of Finance has continually provided several online services, such as the issuance of payment certificates and tax bills of House Tax, Land Value Tax, Land Value Increment Tax, and Deed Tax; the issuance of payment certificate for Vehicle License Tax; the re-issuance of various Estate Tax and Gift Tax certificates within 5 years, individual income, personal property, and Individual Income Tax registration; and the re-issuance of Profit-seeking Enterprises Income Tax. The multiple channels of online service aim to make the application process for tax documents more efficient so that taxpayers may obtain eTax documents anytime, anywhere.

5. Since the online individual income tax filing system was developed in 1999, in order to expand the scope of online individual income tax filing services, the online tax filing system for Microsoft Windows users was launched in 2019, following the successful rollout for Mac users in 2018. Taxpayers can easily and conveniently file tax returns without downloading software. A total of 2.21 million cases were declared through the online tax filing system in 2026.

6. In order to provide diverse ways to file individual income tax, starting in May 2021, the MOF allows taxpayers to pay income tax using their mobile devices to identify themselves and log in to the mobile tax filing system. After confirming that their provided income, deductions, and tax payable are correct, taxpayers can easily pay their taxes (or apply for a tax refund) and complete the declaration. In addition, as many people have no card-readers, Mobile ID Authentication has been added. After keying in the mobile phone number, National ID No., and NHI card number, and then verifying their identity through the telecommunications company, taxpayers can use the related their tax filing system to download their income and deduction data and file tax return. From May 2022, the scope of mobile tax filing service has been expanded so that taxpayers can modify the data of dependents or income, and pay tax by mobile payment. In May 2023, the mobile tax filing service was further enhanced to include cash payments and the option to apply for tax payment deferment or installment. Additionally, a pilot program for attaching documents through the internet was introduced. In 2026, a total of 2.89 million cases were declared through mobile devices, with 287 thousand returns including attachments uploaded via the online system.

7. The foreign travelers tax refund e-service, authorized downtown refund service and in-store small-amount VAT refund service have been provided to improve refund services for foreign travelers, strength our international competition, create value for the tourism industry, and increase job opportunities in related industries.

8.Improve Filing Measures of Estate and Gift Tax

(1) In order to simplify procedures and offer public service for filing gift tax and estate tax, the MOF has promoted a cross-office/regional service for gift tax and estate tax filing from May 1, 2019 and December 1, 2019, respectively. For property gifts or estate that qualify for certain conditions, taxpayers can choose any branch office of the tax authorities to file their gift tax returns or estate tax returns; in other words, taxpayers won’t need to file their tax returns in the tax office of their household registration.

(2) In order to simplify procedures of estate tax declaration, from September 1, 2021, the MOF further provided more effective one-stop service so that taxpayers can inquire and receive financial heritage information of the decedent from national taxation bureaus. From January 1, 2022, the MOF has integrated financial heritage information, real estate, automobiles and other information to provide the service for the pre-calculation of Estate Tax Returns for estates under certain conditions.

(3) In order to enhance the convenience of estate tax declaration, from January 1, 2024, the MOF broadened the scope and subjects for the inquiry service, increased the upper limit of the gross estate for the service of pre-calculation to NT$35 million, added new estate types, and increased the threshold of the gross estate for cross-district declaration service.

9. Promoting mobile and online tax payment services

(1) With the addition of TW FidO authentication, starting from November 2019, individuals can apply to bind their mobile devices with citizen digital certificates, and use their mobile device to identify and log in to the online inquiry system to pay vehicle license tax, house tax, and land value tax during the statutory tax payment period. Furthermore, since November 1, 2024, the same online inquiry and payment services have been extended to supplementary tax cases for the aforementioned tax categories.

(2) Since March 2022, in cooperation with the Ministry of the Interior to promote the natural person certificate and integrate the original "Taiwan Mobile Identification System (TW FidO)," the old and new systems operated in parallel until July 15, 2022, after which, users must update the mobile natural person certificate APP on their mobile devices in order to use the originally provided local tax services, inquiry services about the housing tax registration number and tax certificate, and other convenient services.

(3) In order to improve mobile and convenient tax payment services, the "Local Tax LINE Official Account" was established on October 1, 2022. After users bind their ID numbers, they can access services for querying and paying local taxes anytime, anywhere, and customize push messages to receive tax related information.

(4) Online services for inquiring and paying land value increment tax, deed tax, and stamp tax have been available since October 1, 2023. Beginning October 1, 2025, amusement tax was further incorporated into the system. After identity verification, taxpayers can check and pay their taxes online or make payments at convenience stores without needing a physical tax bill. The initiative is a success, with full online tax payment available for all tax categories.

10. Promoting smart customer services

(1) With the aim of automation, mobilization, and intelligence, the 24-hour smart customer service of national tax was launched in May 2022, gradually onboarding services regarding individual income tax, estate tax, gift tax, commodity tax, tobacco and alcohol tax, securities transactions tax, futures

transactions tax, profit-seeking enterprise income tax, business tax, electronic invoice, the Tax Collection act, and the Taxpayer Rights Protection Act to improve the quality of service for the general public.

(2) In order to improve the convenience of local tax consultation services, the 24-hour smart customer service of local tax, launched in October 2022, began providing consultation services covering all local taxes as well as guidance on electronic filing by October 2025.

11. The MOF has upheld the concept of citizen-centered, data-sharing, and cross-ministerial cooperation led by the central government, integrating local tax and land authorities in 22 counties and cities. The MOF completed cross-departmental integration of resources and has provided one-stop services for national real estate transfer since 2021. Through an inter-agency interface, data is automatically loaded into the system, allowing citizens to access self-service real estate transfer operations through the Internet, check the progress of their applications at any time. This saves taxpayers from having to make trips to various government agencies to consult on relevant laws and regulations, collect documents, make inquiries, and track processing times, thereby enhancing government efficiency.