

Measures Implemented by the Fiscal Information Agency, Ministry of Finance

1. In order to promote the digitization of individual income tax deduction documents, the MOF has been proactive in providing deduction information to individual taxpayers. The number of taxpayers who utilized this measure was 5.77 million in 2023. On average, each taxpayer saved the equivalent of 33.15 sheets of paper receipts.
2. In order to simplify the procedures for filing tax returns and to streamline the tax collection authority's administration, a pre-calculation service was put into practice. The number of taxpayers who utilized this measure to complete their income tax returns was 1.51 million in 2023, with a ratio to total taxpayers of about 22.71%.
3. The MOF promoted the policy of paperless issuance of various withholding and non-withholding tax statements for income tax in 2014, so as to reduce the consumption of paper, simplify tax administration, reduce the compliance cost on tax withholder and enhance tax administrative efficiency. Furthermore, in order to expand the scope of the paperless issuance of various withholding and non-withholding tax statements for income tax, a trial service measure was implemented in 2015 allowing profit-seeking enterprises, organizations or institutions, and professional practitioners to inquire about their income data online using their digital certificate. From January 1, 2019, the MOF further promoted a policy to simplify tax administration and provide more convenience for taxpayers. When withholding agents file withholding statements of resident individuals having income subject to separate taxation, such income can be included in the scope of the policy of paperless issuance of various withholding and non-withholding tax statements for income tax.
4. 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.
5. 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.

6. 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.
7. In order to expand the online individual income tax filing system, 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 1.9 million cases were declared through online tax filing system in 2023.
8. 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 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 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 2023, a total of 1.64 million cases were declared through mobile devices, with 130 thousand returns including attachments uploaded via the online system.
9. 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.
10. 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) For providing a more convenient tax-filing service, from March 17, 2021, the real estate ownership certificate will not be required to be submitted when filing the Estate Tax return, if the taxpayer can provide the Estate Tax Reference List and confirm that the information on that list is the same as the registration content on the day of the decedent's death.
- (3) 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(hereafter the pre-calculation service) for estates under certain conditions. For continuous progress, from July 1, 2022, the working period of the pre-calculation service has been shortened to 30 days, and the death certificate or the household registration cancellation transcript will not be required to be submitted if registration of death was completed. From August 1, 2022, cases in which the Veterans Affairs Council or National Property Administration is an estate administrator are applicable within the scope of the pre-calculation service.

11. Promoting mobile tax payment services

- (1) With the addition of TW FidO authentication, individuals can apply to bind their mobile devices with citizen digital certificates, and use their mobile device to identify and log in to online inquiring system to pay tax during the vehicle license tax, house tax, and land value tax paying statutory period from November 2019.
- (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, the mobile device must update the mobile natural person certificate APP, in order to use the originally provided local tax services, and inquire about the housing tax registration number, 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 since 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.

12. 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 such as individual income tax, estate tax, gift tax, commodity tax, tobacco and alcohol tax, tax collection act, the Taxpayer Rights Protection Act, securities transactions tax, futures transactions tax, profit-seeking enterprise income tax, business tax, and electronic invoice 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 was launched in October 2022, providing electronic declaration operations, land value-increment tax and deed tax, and gradually complete the other local tax consulting services by 2025.