



財政部臺北國稅局新聞稿

以財政支援建設 以建設培養財政

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新聞標題：Outcomes of tax declarations and tax payments of foreign enterprises providing cross-border electronic services

National Taxation Bureau of Taipei, Ministry of Finance (NTBT) expressed that foreign profit-seeking enterprises providing cross-border electronic services to domestic individuals should apply for taxation registration since May 1st, 2017. Business Tax is calculated bi-monthly and should be filed within 15th day of next odd month. Foreign profit-seeking enterprises having no permanent establishments and business agents, providing cross-border electronic services and obtaining non-withholding income according to Article 88 of the Income Tax Act, are compulsory to, or engage tax agents to, file Profit-Seeking Enterprise Income Tax returns for the year 2017 and make tax payments during May 1st to 31st, 2018. In addition, according to Article 88 and Article 92 of the Income Tax Act, foreign profit-seeking enterprises providing cross-border electronic services to domestic enterprises and obtaining ROC source income, the domestic enterprises should withhold tax according to the amount of payments and withholding tax rates and file withholding tax statements with tax authorities within 10 days after payment dates.

NTBT explained that as of August 21st, 2018, there were 86 foreign profit-seeking enterprises providing cross-border electronic services applied for taxation registration, filed sales revenue in the amount of NT\$82,583 million, and made business tax payment in the amount of over NT\$3,542 million. There were 60 foreign profit-seeking enterprises filed Profit-Seeking Enterprise Income Tax returns for the year 2017. Declared net operating revenue amounted to more than NT\$23,489 million

while declared tax payable over NT\$682 million. There were 223 domestic profit-seeking enterprises filed withholding tax statements for the year 2017 within the jurisdiction. Declared amount of payment and declared withholding tax were over NT\$7,739 million and over NT\$1,540 million, respectively.

NTBT reminded foreign profit-seeking enterprises providing cross-border electronic services of declaration and payment deadlines, for late payment surcharges and interests of tax payable will be imposed on overdue declarations. NTBT will assess and evaluate the contents of declarations. To avoid tax penalties, foreign profit-seeking enterprises providing cross-border electronic services should file omissions in accordance with Article 48-1 of the Tax Collection Act. Furthermore, domestic enterprises should, regardless of the amount of payment, withhold tax and file withholding tax statements when making service payments to foreign profit-seeking enterprises. Tax relevant information or application forms are available in “Tax on Cross-Border Electronic Services” section on the eTax Portal, Ministry of Finance (website: <https://www.etax.nat.gov.tw>) .

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Schedule : Outcomes of Tax declarations and tax payments of foreign enterprises
providing cross-border electronic services

unit : enterprise/ten-thousand dollar

Tax Category	number of enterprises	sales revenue /operating revenue /amount of payment	tax paid/withholding tax
Business Tax	85	8,258,389	354,284
Profit-Seeking Enterprise Income Tax	60	2,348,963	68,264
Withholding Tax	223	773,982	154,090

Note : Business Tax taxable period : from May 2017 to June 2018

Profit-Seeking Enterprise Income Tax income year : 2017

Withholding income payment year : 2017