

# Taiwan Tax Updates

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資誠



## April 2015

### **Profit-seeking enterprises and organizations can now query 2014 income information via MOF website**

Tax Ruling No. 10400517110 issued by the Ministry of Finance (“MOF”) on March 17, 2015 announced the launch of a pilot program to allow domestic profit-seeking enterprises and organizations to query 2014 income information via MOF website. Relevant guideline of this pilot program is summarized in the table below:

Items	Guidelines
Period open for query	From April 28 to June 1, 2015.
Information available for query	Withholding statements, dividend statements and other income statements (e.g. income generated from trust assets) filed with the tax collection authority prior to February 2, 2015. However, tax refunds and insurance claims are excluded.
How to query income information	Information can be accessed via MOF website at ( <a href="http://www.etax.nat.gov.tw">http://www.etax.nat.gov.tw</a> ) by the use of industrial and commerce identification card issued by the Certification Authority of the Ministry of Economic Affairs (“MOEACA”), or IC card issued by the Mixed Organization Certification Authority (“XCA”).

### **PwC Observation**

1. In practice, profit-seeking enterprises often under report income in their corporate income tax returns if such income is classified as non-operating income, including items such as insurance claims, customs tax refund, bank interest income, government subsidies, and other income. Therefore, if profit-seeking enterprises can obtain income information which has been summarized by the tax authority prior to filing their corporate income tax returns to ensure all relevant income has been reported and filed, the risk of income being under reported can be mitigated.
2. Possible tax implications and consequences of profit-seeking enterprises who under report income include:

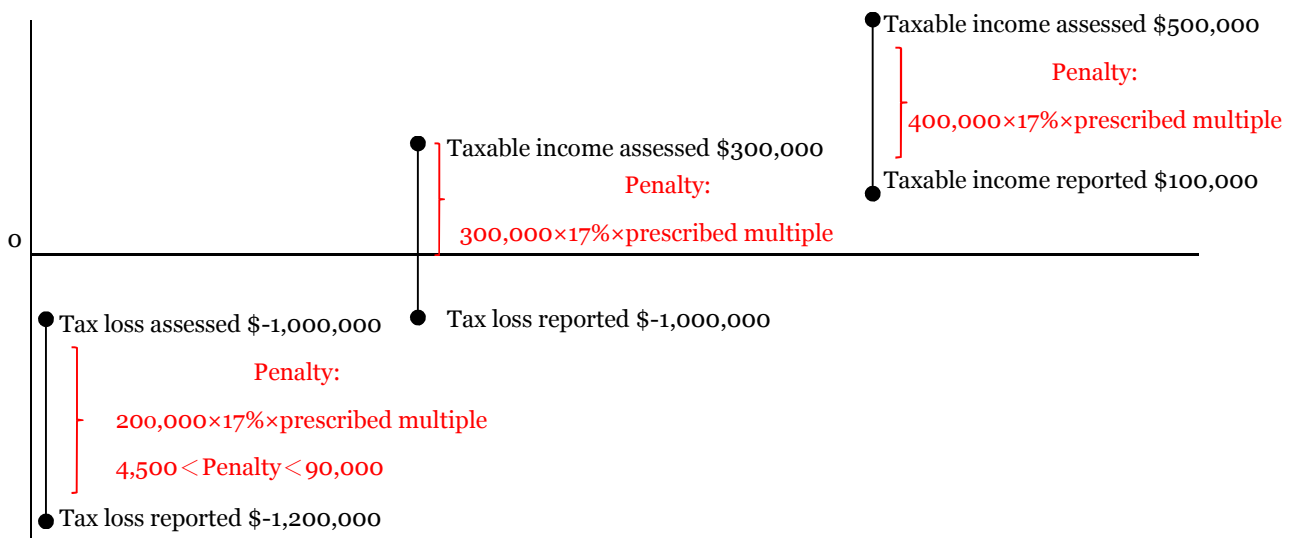


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- (1) Profit-seeking enterprises who under-report income will be subject to penalties laid out under Article 110 of the Income Tax Act (“ITA”). In addition, since the same income is also under reported for undistributed current year earnings calculation of the same year, profit-seeking enterprises will also face penalties prescribed in Article 110-2 of the ITA.

An illustration of penalties applicable under Article 110 of the ITA is provided as follows:

Unit: TWD



- (2) Net operating losses carried forward from the past 10 years may likely be challenged, i.e. cannot be used to offset current year taxable income.

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The materials contained in this publication were assembled in April 2015 and were based on the law enforceable and information available as of April 23, 2015. In the event of any discrepancy between the English information contained in this newsletter and the original Chinese version of the laws or rulings announced by the government or any difference in the interpretation of the two versions, the Chinese version announced by the government shall prevail.

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## Appendix

- 日期文號： 中華民國104年3月17日台財稅字第10400517110號令
- 摘要： 稽徵機關於結算申報期間提供國內營利事業機關團體及執行業務事務所查詢一百零三年度所得資料試辦要點
- 主旨： 訂定「稽徵機關於結算申報期間提供國內營利事業機關團體及執行業務事務所查詢一百零三年度所得資料試辦要點」，並自即日生效。
- 附 件： 附「稽徵機關於結算申報期間提供國內營利事業機關團體及執行業務事務所查詢一百零三年度所得資料試辦要點」
- 附 件： **稽徵機關於結算申報期間提供國內營利事業機關團體及執行業務事務所查詢一百零三年度所得資料試辦要點**
- 一、配合所得稅法第九十四條之一及第一百零二條之一規定辦理所得稅各式憑單免填發作業，並便利國內營利事業、機關、團體及執行業務事務所於一百零三年度所得稅法定結算申報期間查詢其該年度所得資料，及統一稽徵機關提供所得資料之作業方式，特訂定本要點。
  - 二、本試辦作業期間為中華民國一百零四年四月二十八日至六月一日。
  - 三、稽徵機關提供查詢之所得資料範圍：  
扣繳義務人、營利事業或信託契約之受託人依規定於中華民國一百零四年二月二日法定申報期限前彙報稽徵機關之各類所得扣繳暨免扣繳憑單、股利憑單、緩課股票轉讓所得申報憑單、信託財產各類所得憑單及信託財產緩課股票轉讓所得申報憑單。
  - 四、國內營利事業、機關、團體及執行業務事務所得以下列二種方式查詢：
    - (一)自行查詢者：營利事業持經濟部核發之工商憑證IC卡、機關、團體及執行業務事務所持國家發展委員會核發之組織及團體憑證IC卡且留有統一編號資訊者，透過財政部稅務入口網 (<http://www.etax.nat.gov.tw>) 查詢。
    - (二)委任代理人代為查詢者：國內營利事業、機關、團體及執行業務事務所於中華民國一百零四年四月一日至六月一日得以其合於前款規定之電子憑證，透過財政部稅務入口



網線上授權機制，委任代理人後，由「代理人」以其合於前款規定之憑證，於本試辦作業期間，透過財政部稅務入口網查詢。

五、國內營利事業、機關、團體及執行業務事務所查詢之所得資料，係依各憑單填發單位申報之各式憑單進行歸戶，僅為申報所得稅時之參考，相關所得應依稅法規定自行減除成本及相關必要費用，納稅義務人如有其他來源所得，仍應依法辦理申報；未依規定辦理申報而有短報或漏報情事者，除依規定免罰者外，仍應依所得稅法及其相關規定論處。