

# Taiwan Tax Update

June 2024

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## Income Tax

Taxpayers who perform online filing of 2023 corporate income tax (“CIT”) return should note deadline for submission of hard copies of various parts of the CIT return

For profit seeking enterprises, institutions, and organizations who perform online filing of 2023 CIT returns, Taiwan Ministry of Finance stipulates that the CPA certified report, relevant pages of CIT return and appendices etc. should either be submitted: (1) via hard copies to district tax offices by July 1, 2024, or (2) successfully uploaded via the CIT return e-filing system by June 28, 2024.

### **PwC Reminder:**

For corporate taxpayers who file CPA certified CIT returns, in addition to filing CIT returns and paying taxes within the prescribed deadlines, the CPA certified report should also be submitted by the aforesaid deadlines in order to qualify for all tax benefits offered by CPA certified CIT returns, such as higher tax limit for entertainment expense, tax loss may be carried forward for up to 10 years and deducted from current year taxable income, etc.

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## 資誠

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