

2025 INDIVIDUAL INCOME TAX RETURN

114年度外僑綜合所得稅 結算申報

Filing Period : May 1 to June 1, 2026
申報期間：115.05.01 - 115.06.01



5/1為國定假日

國稅局不提供臨櫃報稅服務

No Counter Services at National Taxation Bureaus on May 1.



推廣大使 — 孫淑媚 · 鄭怡靜

Filing taxes online is so easy

網路報稅好輕鬆

Identity Verification

- Aliens Citizen Digital Certificate
- Registered National Health Insurance Card
- Electronic Certificate
- Mobile Citizen Digital Certificate
- ARC ID No. + Passport No./Residence No./Permit No.

NEW

身分驗證

- 外來人口自然人憑證
- 已辦理網路服務註冊之健保卡
- 電子憑證
- 行動自然人憑證
- 統一證號+護照號碼/居留證號/許可證號

NEW



e-Tax Payment Channels

- Taxpayer's savings account

log in by Electronic Certificate/Registered National Health Insurance Card/Aliens Citizen Digital Certificate/Mobile Citizen Digital Certificate

- Credit card
- Financial chip card

e化繳稅管道

- 活期（儲蓄）存款

限採電子憑證、已辦理網路服務註冊健保卡、行動自然人憑證或外來人口自然人憑證

- 信用卡
- 晶片金融卡

※Please confirm that the ARC ID No. you use to file the tax return is the same one you use for your bank/post office account, which is provided for tax payment or refund purpose.

※請確認申報居留證統一證號與繳、退稅之金融機構(含郵局)留存證號一致。



財政部 廣告

財政部電子申報繳稅服務網站 <https://tax.nat.gov.tw>

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