

# FAQs

## Regarding Tax-Filing Issue for Foreign Taxpayers with New ID No.



財政部臺北國稅局  
National Taxation Bureau of Taipei,  
Ministry of Finance

# Preface

From January 2, 2021, National Immigration Agency, Ministry of Interior commences replacing old ID No. with new ID No. for foreigners. How do foreign taxpayers with new ID No. file their 2020 individual income tax after renewing their ARCs ?

Q

What is the difference between new ID No. and old ID No.?

A : New ID No. consists of one English letter and 9 numbers such as A800000014.

Old ID No. consists of two English letters and 8 numbers such as AC00000014.





# Issue of Income and Deduction Data Inquiry

Q

Is Income and Deduction Data Inquiry (Inquiry Code) available for foreigners with new ID No. at tax office?

A :

Yes! To facilitate online filing, taxpayers who receive new ID No. before April, 2021 may apply for Inquiry Code with new ID No. at tax office. For taxpayers receiving new ID NO. in April or later, please apply for Inquiry Code with old ID No.

Q

How do taxpayers with new ID No. use their National Health Insurance card (NHI card) registered with old ID No. to inquire their income and deduction data other than application at tax office?

A :

Those taxpayers may acquire the Inquiry Code from website of The e-Filing and Tax Payment Service of the Ministry of Finance(<https://tax.nat.gov.tw>) or KIOSK at convenience stores via NHI card(by inputting old ID No. and relevant PIN No.) Plus, they may acquire income and deduction data via e-Filing program with the old NHI card(by inputting old ID No. and relevant PIN No.)





# Issue of Income and Deduction Data Inquiry

Q

How do taxpayers with new ID No. use their NHI card registered with new ID No. to inquire income and deduction data other than application at tax office ?

A :

Taxpayers with new ID No. received before April, 2021 may acquire the Inquiry Code from website of The e-Filing and Tax Payment Service of the Ministry of Finance (<https://tax.nat.gov.tw>) or KIOSK at convenience stores via NHI card (by inputting new ID No. and relevant PIN No.), or acquire income and deduction data via e-Filing program with the NHI card (by inputting new ID No. and relevant PIN No.). For taxpayers with new ID No. received in April, 2021 or later, they can only apply for Inquiry Code or income and deduction data at tax office.





Q

Could taxpayers with new ID No. login the e-Filing program and download income and deduction data by Inquiry Code then file online?

A

⋮ Taxpayers with new ID No. received before April, 2021 could use either new or old ID No. to login the e-Filing program and download income and deduction data by Inquiry Code then file online. For taxpayers with new ID No. received in April or later, they should use old ID No. to login the e-Filing program.

Q

How do taxpayers with new ID No. use NHI card registered with old ID No. to file income tax online?

A

⋮ Please key-in old ID No. to login the e-Filing program and complete online filing if taxpayers would like to login the e-Filing program via NHI card.

# Issue of Filing Online



Q

How do taxpayers with new ID No. use NHI card registered with new ID No. to file income tax online?

A

Taxpayers with new ID No. received before April, 2021 please key-in new ID No. to login the e-Filing program and complete online filing if they would like to login the said program via NHI card. For taxpayers receiving new ID No. in April or later, please key-in old ID No. to login the e-Filing program and type income and deduction data one by one by taxpayers or download through the Inquiry Code acquired at tax office while undertaking online filing .



# Issue of Filing Online



Q

How do taxpayers who complete online filing by old ID No. amend filing contents by June 30, 2021 if they receive new ID No. by June 30, 2021?

A :

Taxpayers may make amendments by June 30, 2021 by updating filing contents by old ID No.

Q

How do taxpayers get assistance for online filing?

A :

Taxpayers may call 0809-085-188 for further assistance.



# Issue of Paying Tax



Q

How do taxpayers with new ID No. pay tax by credit cards registered with old ID No. via e-Filing?

A

: Please login the e-Filing program with old ID No. to file income tax and pay tax online.

Q

How do taxpayers with new ID No. pay tax by credit cards registered with new ID No. via e-Filing?

A

: Please login the e-Filing program with new ID No. to file income tax and pay tax online.





# Issue of Refund



Q

Can taxpayers with new ID No. file with new ID No. and obtain refund via direct deposit into designated bank account registered with old ID No.?

A

To ensure refund deposited successfully on August 2, 2021, please update designated bank account information with new ID No. before July 15, 2021.

Q

If taxpayers update designated bank account with new ID NO. after tax filing while they filed tax with old ID NO. What they need to do to ensure refund deposited successfully?

A

To ensure refund deposited successfully on August 2, 2021, taxpayers should amend details of bank account for tax refund on income tax return filed with new ID No. before July 15, 2021.

