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| Jurisdiction's name | Republic of China (Taiwan) | | | | | | |
| Information on Tax Identification Numbers | | | | | | | |
| Section I – TIN Description | | | | | | | |
| <u>Individuals</u> 1. For nationals who have or had household registration: National ID Card Number. 2. For nationals who have never applied for household registration, people of the Mainland China area, Hong Kong/Macau Residents, and foreigners: (1) UI Number, or (2) Tax Code (for individuals who do not acquire UI Number). | | | | | | | |
| <u>Non-Individuals</u> Business Administration Number (BAN). | | | | | | | |
| Additional information on the mandatory issuance of TINs | | | | | | | |
| Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes? | | | | | | | |
| <table border="1"> <tr> <td>Individuals</td> <td>In principle, Yes</td> <td>Entities</td> <td>No</td> </tr> </table> | | | | Individuals | In principle, Yes | Entities | No |
| Individuals | In principle, Yes | Entities | No | | | | |
| Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN. | | | | | | | |
| Individual taxpayers who were not physically present or only stayed for a short period of time in the territory of the Republic of China (Taiwan) (hereinafter referred to as “R.O.C.”) may have neither National ID Card Number nor UI Number. In such a case, they can produce Tax Codes themselves as their TINs by reference to the coding principle (see Section II – TIN Structure) without applying for issuance in advance from a tax authority. | | | | | | | |
| Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN. | | | | | | | |
| A BAN is issued upon application. Entities may obtain a BAN in accordance with the Company Act, Business Registration Act, or other similar laws when they start up, or may apply for a BAN when they have obligations to pay tax or to withhold tax under relevant tax laws. | | | | | | | |
| Section II – TIN Structure | | | | | | | |
| 1. National ID Card Number A ten-digit code with the first an alphabetic letter followed by a nine-digit numeric string. The alphabetic letter is the area code of the municipality/county/city in which the individual applies for household registration. The leading number represents gender: “1” for males and “2” for females. The last number is a check digit. | | | | | | | |

2. UI Number
The UI Number issued by January 1, 2021 was a ten-digit code with two alphabetic letters followed by an eight-digit numeric string. The first alphabetic letter is the area code of the municipality/county/city by which the UI Number was issued. The second alphabetic letter represents gender: “A” or “C” for males, and “B” or “D” for females. The last number is a check digit. This kind of UI Number will be invalidated from January 1, 2031. The UI Number issued from January 2, 2021 is a ten-digit code with the first an alphabetic letter followed by a nine-digit numeric string. The alphabetic letter is the area code of the municipality/county/city by which the UI Number was issued. The leading number represents gender: “8” for males and “9” for females. The last number is a check digit.
3. Tax Code
 - (1) For individuals of Mainland China area: a seven-digit code that begins with 9 followed by the last two numbers of the individuals’ birth year and the four numbers of the individuals’ birth month and day (mmdd).
 - (2) For individuals other than the ones indicated in (1): a ten-digit code that begins with the individuals’ date of birth (yyyymmdd), followed by the first two alphabetic letters of the individuals’ name on the passport.
4. BAN
An eight-digit code that consist of numbers.

Section III – Where to find TINs?

1. National ID Card Number
The National ID Card Number is shown on the ID card of the R.O.C., the household certificate, and the passport.
2. UI Number
The UI Number is shown on the “R.O.C. (Taiwan) Resident Certificate,” “Exit & Entry Permit Taiwan Republic of China,” or the “R.O.C. (Taiwan) UI No. Basic Information Form.”
3. Tax Code
Individual taxpayers who have neither National ID Card Number nor UI Number (usually because they were not physically present or only stayed for a short period of time in the R.O.C.) may produce Tax Codes themselves as their TINs by reference to the coding principle (see Section II – TIN Structure) without prior application to a tax authority.
4. BAN
The BAN of a business entity is shown on the company registration certificate or business registration certificate. For non-profit organizations, the BAN is shown on the BAN-issuance notification.

Section IV – TIN information on the domestic website

For further information on the issuance of TINs, please visit the following websites:

1. National ID Card Number: <https://www.ris.gov.tw/app/en> (Dept. of Household Registration, Ministry of the Interior)
2. UI Number: <https://www.immigration.gov.tw/5475/> (National Immigration Agency)
3. BAN:
 - (1) <https://www.etax.nat.gov.tw/cbes/web/CBES113W1?token=9193179387345674799> (eTax Portal, Ministry of Finance)

- (2) https://findbiz.nat.gov.tw/fts/query/QueryBar/queryInit.do?request_locale=en&fhl=en (Commerce Industrial Services Portal; Profit-seeking enterprise information only)

No online checker for TIN is available. Not all of the above-mentioned websites provide content in the English language.

Section V – Contact point for further information

Please contact the Ministry of Finance, the Taxation Administration, or regional National Taxation Bureaus via the following websites:

1. Ministry of Finance
<http://service.mof.gov.tw/Eng/ServiceEmail/Index?nodeid=338>
2. Taxation Administration, Ministry of Finance
<https://www.dot.gov.tw/Eng/mailbox/a0bbfb2fad054d88b93cd9a1af4d45fa/WebMail/62da67ed26e7471a8ffeb84a56a4aecb>
3. National Taxation Bureau of Taipei, Ministry of Finance
<https://ntbt.etax.nat.gov.tw/etwmain/front/ETW600W/WebMail/ECM>
4. National Taxation Bureau of Kaohsiung, Ministry of Finance
<https://ntbk.etax.nat.gov.tw/etwmain/front/ETW600W/WebMail/ECM>
5. National Taxation Bureau of the Northern Area, Ministry of Finance
<https://ntbna.etax.nat.gov.tw/etwmain/front/ETW600W/WebMail/ECM>
6. National Taxation Bureau of the Central Area, Ministry of Finance
<https://ntbca.etax.nat.gov.tw/etwmain/front/ETW600W/WebMail/ECM>
7. National Taxation Bureau of the Southern Area, Ministry of Finance
<https://ntbsa.etax.nat.gov.tw/etwmain/front/ETW600W/WebMail/ECM>