

# STAMP TAX

## Hearty Reminder

1. When drawing receipts upon receiving payment, the stamp taxes are exempted if the payments are made with bills including drafts, Promissory notes and checks, and the name and numbers of the bills are written on the receipts.
2. When the documents subject to the levy of stamp tax are paid by affixing stamp taxes, to complete paying stamp tax is not only by affixing the documents with a sufficient amount of stamp tax but also by cancelling the stamps according to the law.
3. If the same document is categorized under two types of document and subject to different tax rates, the higher rate shall apply.
4. Each case is based on tax rate for computation. The principle of a whole number stamp tax is adopted up to 1 NT dollar. The stamp tax is waived if the tax amount for the case is less than 1 NT dollar.
5. Public owned or private corporations, cram schools or other enterprises which draw up numerous taxable documents that affixing and cancelling stamp tax respectively have become burdensome, may apply to the local revenue service office to pay by filing a collective tax return periodically.
6. An expired document agreed by the parties concerned to be used continuously shall be affixed with additional stamp tax.
7. A stamp tax that has been affixed and cancelled may not be removed for reuse. Any violation shall be subject to a fine of twenty to thirty folds of the amount of the stamp tax removed.
8. The Stamp duty can be declared online, whereby a payment slip linked to the Paytax online tax payment service will be generated. Otherwise, you can print the payment slip and pay through authorized financial institutions (for amounts under NT\$30,000, you can pay at convenience stores like 7-Eleven, FamilyMart, Hi-Life, and OK Mart) or make the payment via online bank remittance using a chip-based bank card

If you have any questions, please contact your local revenue service office for inquiry about related regulations of stamp tax.

charge-free phone:0800-000-321