

Instructions on the payment operation of withholding tax on various categories of incomes from the central government agencies

Withholding tax on various categories of incomes from the central government agencies includes lease revenue, interest revenue, royalties, dividends and earnings, incomes from professional practice, incomes from contests and games and from prizes and awards won by chance, separation pay, and other pay. When each agency pays the above-mentioned tax, it should transmit the payment vouchers and payment list data to the National Treasury Administration, Ministry of Finance (NTA) via the Electronic Payment System of Treasury. After consolidating the information on withholding tax on various categories of incomes paid by agencies on a daily basis, the NTA will transmit the disbursement data for treasury fund and tax payment details to the Department of the Treasury of the Central Bank of the Republic of China (Taiwan) (CBC) for release to the treasury.