Content

Title：	Standards of Identifying the Separated Taxpayer and His/Her Spouse Approved to File Their Individual Income Tax Returns and Calculate Their Tax Payable Separately Ch
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Content：

Article 1
These Standards are enacted in accordance with Paragraph 3 of Article 15 of the Income Tax Act.

Article 2
From January 1, 2014, a taxpayer and his/her spouse who comply with any one of the following conditions are approved to file their individual income tax returns and calculate their tax payable separately:
1. A taxpayer and his/her spouse who comply with Paragraph 2 of Article 1010 of the Civil Code under which they could hardly maintain their common living, and have not lived together for six months or more, then apply to the court for a declaration of the separation of property regime, can attach a copy of the court's ruling to file their individual income tax returns and calculate their tax payable separately from the current year of the court's declaration and subsequent years.
2. For a taxpayer and his/her spouse who comply with Article 1089-1 of the Civil Code under which they do not continue their cohabitation for six months or more, the court may decide who exercises the rights or assumes the duties in regard to the minor child(ren) by the applications of the husband or the wife, the authorities concerned, the social welfare institution, or any other interested party, or may decide by its own authority, they can attach a copy of the court's ruling to file their individual income tax returns and calculate their tax payable separately from the current year of the court's ruling and subsequent years.
3. A taxpayer or his/her spouse who has obtained an ordinary protection order in accordance with the provisions of the Domestic Violence Prevention Act due to domestic violence, can attach a copy of the ordinary protection order when filing their individual income tax returns and calculate their tax payable separately for the year during which the ordinary protection order is valid.
4. A taxpayer or his/her spouse who has obtained a temporary or emergency protection order before obtaining the ordinary protection order stated in the preceding subparagraph, can attach a copy of the temporary or emergency protection order when filing their individual income tax returns and calculate their tax payable separately for the year during which the temporary or emergency protection order is valid.

Article 3
These Standards are effective from the date of promulgation.

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System