


Content

Title :	Operation Directions on the Levy of Income Tax on Individuals Who Publish Creative or Informational Content Online 
Date :	2025.12.23
Legislative :	Issued by the Ministry of Finance on December 23, 2025 under Decree No. 11404615670.
Content :	<ol style="list-style-type: none"><li>1. These Directions stipulate the levy of income tax on individuals who publish creative or informational content (hereinafter referred to as “content creators”) online (including but not limited to social media, video-sharing platforms, and other online media, hereinafter referred to as “platforms”), and are formulated in accordance with the Income Tax Act and other relevant laws and regulations.</li><li>2. Content creators who are required to apply for taxation registration in accordance with the Value-Added and Non-Value-Added Business Tax Act (hereinafter referred to as the Business Tax Act), the Directions on the Levy of Business Tax on Individuals Who Regularly Publish Creative or Informational Content Online, or other relevant laws and regulations, shall not be subject to these Directions.</li><li>3. The terms used in these Directions, including those appearing in the illustrative examples in Point 9, are defined as follows:<ol style="list-style-type: none"><li>3.1 Domestic Platforms: Platforms that have a fixed place of business within the territory of the Republic of China (R.O.C.).</li><li>3.2 Domestic content creators are those who meet any one of the following conditions:<ol style="list-style-type: none"><li>3.2.1 Having a domicile or residence within the territory of the R.O.C.</li><li>3.2.2 Using computer equipment or mobile devices installed within the territory of the R.O.C.</li><li>3.2.3 Using mobile devices connected to phone numbers with the R.O.C. country code (886).</li><li>3.2.4 Being identifiable, based on relevant information, as domestic individuals, such as billing address, bank account information, IP addresses of the equipment or devices used, the subscriber identity module (SIM card) of a device, etc.</li></ol></li><li>3.3 Domestic viewers are those who view the creative or informational content published by content creators through platforms (hereinafter referred to as “performance services”) or purchase relevant paid services from platforms, such as platform subscription services</li></ol></li></ol>

(hereinafter referred to as “paid electronic services”) and meet any one of the following conditions:

3.3.1 Enterprises, institutions, groups, or organizations that have a fixed place of business within the territory of the R.O.C.

3.3.2 Individuals who meet any one of the conditions set forth in Subparagraph 2.

3.4 Foreign platforms: Platforms other than those specified in Subparagraph 1.

3.5 Foreign content creators: Content creators other than those specified in Subparagraph 2.

3.6 Foreign viewers: Viewers other than those specified in Subparagraph 3.

3.7 Tax withholders: Domestic platforms and foreign platforms that are subject to taxation registration under Article 28-1 of the Business Tax Act.

4. Recognition of revenue sources from the R.O.C.:

4.1 When a content creator uploads performance services to a platform and authorizes the platform to use such services to provide advertising placement or paid electronic services, the profit-sharing-based service revenue obtained from the platform, including revenue sharing, subscription revenue sharing, live streaming revenue sharing, viewer tipping, or other similar revenue (hereinafter referred to as “content creator revenue”), shall be classified as Income from Professional Practice (Performers) in accordance with Category 2, Paragraph 1, Article 14 of the Income Tax Act.

4.2 A content creator completes the provision of performance services when the uploaded content is transmitted via the platform to the viewer. The content creator revenue obtained from the platform shall be recognized as the R.O.C.-source revenue in accordance with the following rules, taking into account the transaction process of providing the service, its economic nexus with the territory of the R.O.C., and the contribution of the domestic portion of the transaction to the total transaction profit (hereinafter referred to as “domestic profit contribution ratio” or “DPCR”):

4.2.1 When a domestic content creator uploads performance services to a domestic platform for domestic or foreign viewers, or uploads to a foreign platform for domestic viewers, the DPCR shall be 100%:

$$\text{R.O.C.-source content creator revenue} = \text{content creator revenue} \times 100\%.$$

4.2.2 When a domestic content creator uploads performance services to a

foreign platform for foreign viewers, or a foreign content creator uploads performance services to a domestic platform for domestic or foreign viewers, or uploads to a foreign platform for domestic viewers, the DPCR shall be 50%:

R.O.C.-source content creator revenue = content creator revenue × 50%.

5. Rules for withholding tax:

5.1 When a tax withholder makes payments to content creators, the tax withholder shall withhold taxes based on the R.O.C.-source content creator revenue calculated in accordance with Subparagraph 2 of Point 4, pay the withholding tax, file and issue withholding tax statements in accordance with Article 88 and Article 92 of the Income Tax Act. Where the tax is not withheld because the amount paid does not reach the minimum amount of income subject to tax withholding, the payment shall still be reported in accordance with Paragraph 3, Article 89 of the same Act.

5.2 A foreign platform subject to taxation registration under Article 28-1 of the Business Tax Act shall, either by itself or through an appointed individual residing within the territory of the R.O.C. or an enterprise, institution, group, or organization with a fixed place of business therein, withhold tax, file with the competent tax authority at the place of taxation registration, and issue withholding tax statements in accordance with the preceding subparagraph.

6. Rules for the levy of income tax:

6.1 Where a content creator is an individual residing in the R.O.C. (resident) as prescribed in Paragraph 2 of Article 7 of the Income Tax Act, the R.O.C.-source content creator revenue shall be calculated in accordance with the DPCR specified in Subparagraph 2 of Point 4, and after deducting the costs and expenses attributable to such revenue, the R.O.C.-source income shall be reported in accordance with the Income Tax Act. The content creator revenue minus the R.O.C.-source revenue shall be the non-R.O.C.-source revenue, and after deducting the costs and expenses attributable to it, the non-R.O.C.-source income shall be reported in accordance with the Income Basic Tax Act:

6.1.1 Where costs and expenses can be verified based on accounting books and supporting documents:

6.1.1.1 R.O.C.-source content creator income = R.O.C.-source content creator revenue – (costs and expenses × DPCR).

6.1.1.2 Non-R.O.C.-source content creator income = (content creator revenue – R.O.C.-source content creator revenue) – [costs and

expenses  $\times$  (1 – DPCR)].

6.1.2 Where accounting books are not kept and supporting documents are not preserved, or where accounting books and supporting documents cannot be provided to substantiate the income, the standard expense ratio for the relevant taxable year as prescribed by the Ministry of Finance shall be applied:

6.1.2.1 R.O.C.-source content creator income = R.O.C.-source content creator revenue  $\times$  (1 – standard expense ratio).

6.1.2.2 Non-R.O.C.-source content creator income = (content creator revenue – R.O.C.-source content creator revenue)  $\times$  (1 – standard expense ratio).

6.1.3 Where the competent tax authority determines that the actual income amount exceeds the amount calculated pursuant to the preceding two Items, the income amount shall be assessed based on the investigation results.

6.2 Where a content creator is an individual not residing in the R.O.C. (non-resident) of the R.O.C. as prescribed in Paragraph 3, Article 7 of the Income Tax Act:

6.2.1 Where content creator revenue is obtained from a domestic platform or from a foreign platform that has completed tax registration in accordance with Article 28-1 of the Business Tax Act, the tax withholder shall withhold the tax at the time of payment of such revenue in accordance with Point 5.

6.2.2 Where content creator revenue is obtained from platforms other than those mentioned in the preceding Item, the income shall be calculated in accordance with Subparagraph 2 of Point 4, and shall be filed and paid, either personally or through an appointed agent, in accordance with Paragraph 2, Article 72 and Paragraph 1, Article 73 of the Income Tax Act.

7. Application for verification of DPCR and tax refund:

Where a content creator receives revenue specified in Item 2, Subparagraph 2 of Point 4, and provides supporting documents clearly demonstrating the relative contribution of domestic and foreign transaction flows to the total profit of all transaction flows, the content creator may apply to the competent tax authority for verification of the DPCR in accordance with the provisions below. The fixed DPCR set forth in the aforementioned Item shall not be applied.

7.1 Content creators subject to Subparagraph 1 and Item 2, Subparagraph 2 of Point 6 can attach the relevant supporting documents to calculate the R.O.C.-source content creator revenue at

the time of filing income tax returns.

7.2 Content creators subject to Item 1, Subparagraph 2 of Point 6 can submit an application form with the relevant supporting documents to the competent tax authority at the location of the tax withholder to request a recalculation of R.O.C.-source content creator revenue and the refund of over-withheld tax within ten years from the date the revenue is received.

8. Other:

8.1 For revenue received other than the types specified under Subparagraph 1 of Point 4, such income shall be taxed in accordance with the Income Tax Act, the Income Basic Tax Act, and other relevant regulations.

8.2 For the collection of information required for taxation, investigators appointed by the competent tax authority or the Taxation Administration of the Ministry of Finance may conduct investigations in accordance with Article 30 of the Tax Collection Act. Platforms and content creators shall be obligated to cooperate.

8.3 If a platform is involved in the violation of withholding tax, filing withholding tax statements, issuing withholding statements, or if a content creator is involved in the violation of filing individual income tax, penalties shall be imposed in accordance with the Tax Collection Act, the Income Tax Act, the Income Basic Tax Act, and other relevant regulations.

8.4 These Directions shall apply mutatis mutandis to individuals within the Mainland Area who provide performance services on platforms and receive income sourced from the Taiwan area.

9. The illustrative examples for the levy of income tax on content creators under these Directions are provided in the attachment.

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Attachments : Illustrative Examples for the Levy of Income Tax on Individuals Who Publish Creative or Informational Content Online.pdf

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