Content

Title：	Regulations Governing Applications for Deferral or Installments of Tax Payment Made by Taxpayers Ch
Date：	2026.08.18
Legislative：	1. Promulgated per the Order of Tai-Tsai-Shuei No. 10404569950 issued by the Ministry of Finance on May 26, 2015. 2. The amendment to Article 4 and the addition of Article 5-1 were promulgated per Decree No. 11504618340 issued by the Ministry of Finance on August 18, 2026.
Content：	Article 1 These Regulations are enacted pursuant to the provisions set out in Paragraph 2 of Article 26 of the Tax Collection Act (hereinafter referred to as the “Act”). Article 2 The term "natural disaster or incident, force majeure" and "being economically disadvantaged" as used under Article 26 of the Act shall be determined in accordance with the following provisions: 1.Natural disasters or incidents and force majeure shall refer to earthquakes, storms, floods, droughts, frost, fire, debris flow, tsunamis, epidemics, plagues of insects, wars, nuclear emergency, gas explosions, or other unforeseeable and unavoidable disasters or events that cannot be resisted by human force. 2.Being economically disadvantaged shall refer to the low-income households described in Paragraph 1 of Article 4 of the Public Assistance Act. Article 3 The term "deferral of the tax payment" referred to in these Regulations means to pay tax in full within the deferral period; the term "installments of the tax payment" means to pay tax in monthly installments. A taxpayer applying for the deferral of the tax payment or for payment by installments can only apply for one or the other. After the competent tax authority accepts the application filed by a taxpayer according to the preceding paragraph, the deferral period or installment period is determined in accordance with the following provisions: 1.Occurrence of a natural disaster or incident and force majeure: (1)Where the amount of tax payment is less than NT$200,000, the deferral period can be extended for 1 to 2 months, or the number of installments can be from 2 to 3. (2)Where the amount of tax payment is more than NT$200,000 and less than NT$1,000,000, the deferral period can be extended for 1 to 3 months, or the number of installments can be from 2 to 6. (3)Where the amount of tax payment is more than NT$1,000,000 and less than NT$5,000,000, the deferral period can be extended for 1 to 6 months, or the number of installments can be from 2 to 12.

(4)Where the amount of tax payment is more than NT$5,000,000 and less than NT$10,000,000, the deferral period can be extended for 1 to 12 months, or the number of installments can be from 2 to 24.

(5)Where the amount of tax payment is more than NT$10,000,000, the deferral period can be extended for 1 to 12 months, or the number of installments can be from 2 to 36.

2.Being economically disadvantaged:

(1)Where the amount of tax payment is less than NT$30,000, the deferral period can be extended for 1 to 6 months, or the number of installments can be from 2 to 12.

(2)Where the amount of tax payment is more than NT$30,000 and less than NT$200,000, the deferral period can be extended for 1 to 12 months, or the number of installments can be from 2 to 24.

(3)Where the amount of tax payment is more than NT$200,000, the deferral period can be extended for 1 to 12 months, or the number of installments can be from 2 to 36.

The amount of each installment shall not be less than a specific amount of payment waived in accordance with Article 25-1 of the Act.

Article 4

A taxpayer applying with the competent tax authority for the deferral of the tax payment or for payment by installments shall fill in an application form, state the reasons for being unable to pay in full a tax, and attach the following supporting documents:

1.Occurrence of a natural disaster or incident and force majeure:

(1)Disaster damage certification documents issued by the competent tax authority or other relevant authorities, disaster loss application letter and list of loss received by the competent tax authority.

(2)Relevant documents proving that a taxpayer receives subsidies from authorities or groups due to the occurrence of a natural disaster or incident and force majeure, or relevant certification documents by the municipal government or county (city) government listing that he/she is one of the affected households.

(3)Relevant supporting documents proving that a taxpayer is unable to pay in full a tax due to the occurrence of other natural disaster or incident and force majeure.

2.Being economically disadvantaged: the low-income households certification document issued by the competent authority.

Certification documents referred in the preceding paragraph are not required to be provided by a taxpayer, if the competent tax authority can obtain those documents ex officio.

A taxpayer who, due to force majeure or causes not attributable to the taxpayer, is unable to submit the application referred to in the preceding paragraph 1 within the prescribed tax payment period may, within ten (10) days after the cessation of such causes, apply for restoration to the original state. At the same time, the taxpayer may submit a supplementary application for deferral or installment payments of the tax payable.

Article 5

A tax payment that has been approved for the deferral of the tax payment or for payment by installments shall not be re-applied for the deferral of the tax payment or for payment by installments again based on the same reason.

A tax payment that has been approved for the deferral of the payment or for payment by installments may be re-applied for the deferral of the remaining payment or for the remaining payment by installments based on a different reason. And the deferral period or installment period shall be determined in accordance with Paragraph 3 of Article 3 by the competent tax authority considering the application reason and the payment of the remaining tax. The remaining tax applied for the deferral of the payment previously will be limited to be approved for the deferral of the payment, and the remaining tax applied for payment by installments previously will be limited to be approved for the payment by installments. Neither the total period approved for the deferral of the payment nor for payment by installments may exceed three years.

Article 5-1

In the event that a taxpayer fails to make timely payment of any tax for which the deferral or the payment by installments has been approved, the tax authority shall, in accordance with Article 27 of the Act, issue a written notice demanding payment of the remaining tax in a lump sum within ten (10) days. In the event that the taxpayer is subject to a belated charge while further fails to pay such tax within the given time limit, the tax authority shall forward the case to compulsory execution.

With respect to any installment of the tax payable under the preceding paragraph that is not paid as scheduled, if the taxpayer has fully paid such overdue tax within thirty (30) days from the day following the due date of the respective installment, a belated surcharge shall be imposed in accordance with the Act, calculated from the day following the due date of the respective installment, and the tax authority is exempt from acting in accordance with the provision of the preceding paragraph. However, this provision is not applicable if there are indications that the taxpayer will conceal or transfer assets or evade taxation.

For cases where the payment of taxes in installments had been approved prior to the amendment and enforcement of these Regulations on August 18, 2026, and the tax authority has not yet issued a written notice demanding payment in accordance with Article 27 of the Act, or where a payment notice has been issued but has not yet been served, the provisions in effect after the said amendment shall apply.

Article 6

These Regulations shall enter into force from the date of promulgation.

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