

5. Determination of Income

For an alien who remains in the ROC within one taxable year:

■ 5-1 Not more than 90 days:

- a. The income tax shall be withheld at the income sources or declared and taxed by withholding rate.
- b. The income tax shall be exempted for income derived from employer(s) outside the ROC.

■ 5-2 More than 90 days:

- a. The income derived within the ROC shall be filed in accordance with a withholding statement, dividend voucher or as declared by the taxpayer.
- b. Income paid by an employer outside the territory of the ROC must also be reported by the taxpayer. The taxpayer will be required to submit a certificate of earnings notarized by the tax authorities concerned from the employer(s) outside the territory of the ROC. If a certificate from the tax authorities is not available, a notarized certificate issued by a CPA firm is acceptable. However, a photocopy of the license of the CPA who issues the certificate must also be submitted. Any income received in foreign currency should be calculated at the average foreign currency exchange rate. The exchange rates for 2004 are as follow.
 - USD 33.2875
 - JPY 0.3075
 - AUD 24.4622
 - CAD 25.6300
 - EURO 41.3226
 - HKD 4.2523
 - KRW 0.0292
 - MYS 8.7711
 - PHL 0.5936
 - GBR 60.8876
 - SGP 19.6553
 - ZAF 5.2054

SWE 4.5126
CHE 26.7980
NZL 22.0482
THA 0.8188
IDN 0.0037
IND 0.7456