

EY Taiwan FINI Tax Services

For Foreign Institutional Investors (FINI) in Taiwan, we are your trusted tax agent to provide you with EY integrated and innovated tax compliance & advisory services.

Our Services

Tax Agent Service - Review on Investment Activities and Earnings Repatriations

- Register with Taiwan tax authority as the tax agent of the FINI account
- Re-calculate income taxes levied on the stocks and/or mutual funds transactions and interests on bank savings or time deposit accounts, and compare taxes we recalculate with tax withholding
- Review investment activities, earnings and withholding tax documentation

Tax Agent Service - Income Tax Return Filing

- Obtain the relevant transactions (e.g. stock lending activities, F/X rollover activities) and trade reports from the local custodian bank and brokers with the local tax requirements.
- Calculate and inform you of any tax payable for you to instruct payment and liaise with the local sub-custodian about the tax payment and receipts for tax return filing
- Assist you in filing the tax return

Tax Treaty Benefits Application Service - Tax Reclaim

- Request and obtain required documents/information from local custodian or you
- Prepare DTA application for WHT tax reclaim, including ADR WHT reclaim
- Submit DTA application with respective Taiwan tax collection authority-in-charge where the withholding agents locate
- Correspond/Respond with the respective Taiwan tax collection authority-in-charge where the withholding agents locate

Tax Treaty Benefits Application Service - RAS Pre-approval

- Request and obtain required documents/information from you
- Prepare DTA application for reduced tax rate at source (RAS) pre-approval
- Submit DTA application with Taiwan tax authority - Taipei Bureau
- Correspond/Respond with the respective Taiwan tax collection authority-in-charge where the withholding agents locate

On-call Tax Advisory Service

- From time to time, you may require additional services, such as advices on other matters related to our FINI tax services or any other tax related matters. We will provide routine advice and assistance concerning issues at your request



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