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Guide to Taiwan Stamp Tax

1. Scope of Taxation

A document is subject to stamp tax if it is signed in Taiwan, even if only one of the signing parties is in Taiwan.

Stamps must be affixed to the following types of documents:

- (1) Contracts to perform a specific job or task; a contract that is signed in Taiwan between a foreign company and a Taiwan company is subject to stamp tax.
- (2) Certain monetary receipts (e.g. receipt for insurance premiums), but monetary receipts paid for commercial invoices or commercial invoices issued for monetary receipts are excluded.
- (3) Contracts for the sale of moveable property.
- (4) Contracts for the sale, exchange, donation, or subdivision of real property.

2. Taxpayers

Taxpayers for stamp tax purposes are the parties that sign taxable documents.

3. Tax Rates or Tax Amounts

The stamp tax rates or amounts are as follows:

Stamp Tax Rates or Tax Amounts	
Document Type	Tax Rate / Tax Amount
Contract to perform a specific job or task	0.1% of the contract value
Specified monetary receipt	0.4% of the amount received; Receipts for deposit of bid bonds: 0.1% of the money deposited by the bidder
Contract for sale of moveable property	NTD 12 per document
Contract for sale, exchange, donation, or subdivision of real property	0.1% of the contract value

In addition, if the contract amount of an engineering contract includes business tax. The engineering contract subjects to 0.1% of stamp tax after deducting 5% VAT.