

Taxation Administration application review and processing times

Item	Application item	Processing time (number of days)	Legal basis of review	Remarks (Link to online application form)
1	Standards governing application of income tax exemption to educational, cultural, public welfare, charitable organizations or institutions	15 days	Subparagraph 13, Paragraph 1, Article 4 of the Income Tax Act and Standards Governing Application of Income Tax Exemption to Educational, Cultural, Public Welfare, Charitable Organizations or Institutions	
2	Application for registration as a tax agent and cases of addition, registration cancellation, or seal changes.	10 days	Paragraph 1, Article 102 of the Income Tax Act and Regulations Governing Certified Public Accountants Acting as Income Tax Agents	https://www.etax.nat.gov.tw/etwmain/web/ETW118W/CON/441/6592535475617126636?tagCode=
3	Non-governmental organizations participating in major public constructions, in accordance with Article 36 of the Act for Promotion of Private Participation in Infrastructure Projects, applying for exemption from profit-seeking enterprise income tax	60 days	Article 36 of the Act for Promotion of Private Participation in Infrastructure Projects and Regulations Governing Application for Exemption from Profit-seeking Enterprise Income Tax by Private Institutions Participating in Public Infrastructure Project	
4	Non-governmental organizations participating in major public constructions, in accordance with Article 28 of Statute for Encouragement of Private	60 days	Article 28 of Statute for Encouragement of Private Participation in Transportation Infrastructure Projects and Regulations Governing Application of Profit-seeking Enterprise Income Tax Exemption	

	Participation in Transportation Infrastructure Projects applying for exemption from profit-seeking enterprise income tax.		to Private Institutions Participating in Transportation and Communication Infrastructure Projects.	
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