

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

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Tax - Employee Notes - Your Shares: Gifted and Matched

Taiwan	
When will I be taxed in relation to my plan benefits?	Purchase of Investment Shares: Contributions to purchase Investment Shares are deducted from post-tax salary. Award of Gifted and Matching Shares: No income tax. No social security. Unlocking of Gifted and Matching Shares: Income tax. No social security Sale by participant: Capital gains tax on increase in value since purchase of Investment Shares and since time of unlocking of Gifted and Matching Shares. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	40% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	<p>Under the regular tax rules, progressive rates of tax apply. The maximum tax rate applies to income over TWD4,980,000 (exclusive).</p> <p>Under the Alternative Minimum Tax system (AMT), the taxpayer is required to pay the higher of the tax due under the regular tax rules and AMT tax. AMT tax is a fixed 20% rate and is calculated on the basis of:</p> <ul style="list-style-type: none">• general Taiwan sourced net income; <u>plus</u>• foreign sourced income (FSI), if the FSI exceeds TWD1million; <u>plus</u>• certain additional (non-general and non-FSI) qualified items, either Taiwan or foreign sourced income; <u>less</u>• a fixed deduction of TWD7.5million.
Will my employer withhold income tax in relation to my plan benefits?	No – income tax is to be reported and paid by the employee as ‘other foreign sourced income’ under the Alternative Minimum Tax system (AMT), rather than under the regular income tax rules.
Are my plan benefits subject to social security contributions?	No.

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What is the maximum rate of capital gains tax?	<p>20% (if subject to AMT). Progressive rates up to 40% (if the regular tax rules apply).</p> <p>Capital gains from the disposal of foreign shares will be included in the individual's foreign sourced income. If the foreign sourced income is equal to or more than TWD1million; and if the sum of Taiwan sourced income and foreign sourced income exceeds TWD7.5million; the capital gains will be included in the calculation and test for AMT (as discussed in the 'Income tax rates' section).</p>
What is the maximum tax rate payable on dividends?	<p>20% (if subject to AMT). Progressive rates up to 40% (if the regular tax rules apply).</p> <p>Non-Taiwan sourced dividends may be subject to the calculation and test for AMT (as discussed in the 'Capital gains tax' and 'Income tax rates' sections). The maximum rate under AMT is 20% for non-Taiwan sourced dividends, but it remains subject to the test comparing AMT with regular progressive tax rates rules, and the higher tax result (amount) applies.</p> <p>If a decision is taken to pay dividends, then while you continue to hold shares in Your Shares, dividends are currently automatically reinvested to purchase further Rolls-Royce Ordinary Shares, which will also be held within Your Shares and will be immediately unlocked. You will be eligible to receive dividends within Your Shares on all Investment Shares but on Gifted and Matching Shares only once they unlock. Also, shares arising from reinvestment of dividends will themselves be eligible to receive future dividends.</p> <p>Reinvestment into ordinary shares: no income tax or social security.</p> <p>Sale of reinvested ordinary shares: taxed as a capital gain and subject to capital gains tax. No social security.</p> <p>These taxes will not be collected by Rolls-Royce. Please see question "Do I have to report any income in relation to the plan to my local tax authority?" below regarding your tax reporting and payment responsibilities.</p>
Do I have to report any income in relation to the plan to my local tax authority?	<p>Yes</p> <p>There is no specific filing in relation to share related incentives.</p> <p>Report name: Annual Tax Return. Capital gains and dividends are reported on the same return. The return can be filed online. The tax return can be downloaded from the website here.</p>

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	<p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: the report is normally required to be filed by 31 May.</p> <p>Payment of tax: any unpaid tax is due by the date of filing the tax return. Capital gains tax and dividend tax must be paid at the same date.</p>