There seems to be no detailed study of tense in the literature on verbal morphology and TMA categories of Atayal. Some sources ([Rau 1992] included) proclaim a three-tense system for Atayal, with several periphrastic constructions viewed as synonymous to forms inclined for "past" and "future". Other sources prefer to treat most of Atayal verb forms as aspectual, though a future / non-future opposition seems to be stated in every work (cf. [Egerød 1965; Liu 2004]). Even if an explicit statement is made about Atayal being tenseless (as in [Liu 2004]) there seems to be little or no evidence for such a statement.

The goal of present study is to prove that Atayal is in fact tenseless. First, the past / nonpast opposition is proven to have no grammatical realization. Then the same is applied to the future / non-future opposition. Finally, an alternative analysis is proposed for each form or construction that is analyzed as a tense form at least in one source. These include: verb forms with an infix -in- for past tense and prefix p- for future tense and verb forms with no special tense-marker for present tense, as well as periphrastic constructions with auxiliary wal (<wayal 'be gone') for past tense, and with auxiliaries aki ('exist') and musa ('go') for future tense.

This research is based on data collected in Nanshan village (Yilan county, Taiwan) in the period of 2009-2011. The data consists of an oral corpus and an additional questionnaire survey.

According to our data, only one verb form in Atayal indicates a certain time reference (namely, past time reference), but its meaning is too complex for the PAST gram, and must be treated as so-called 'discontinuous past', which tends to be the only tense form in tenseless languages ([Plungian, van der Auwera 2006])

Bibliography