

Detail File of Cross-Border E-Commerce Business Output Tax

Description :

1. File encoding: UTF-8 without BOM.
2. Each column should be separated by “|”. (Each record has 12 columns and 11 “|”.)
3. Each record should be separated by End-Of-Line (CR+LF (0D0A in hex)).
4. Column content shouldn't have End-Of-Line.
5. Please remove the extra blanks before and after each column.

No.	Field Name	Attribute and Length	Remarks
1	Format Code	char(2)	"33" means the Certificate of Sales Return or Allowances of Output Tax for Electronic Uniform Invoice (E-invoice) with General Tax Computation, which should be registered collectively on a monthly basis. "35" means Electronic Uniform Invoice with General Tax Computation of Output Tax, which should be registered collectively on a monthly basis, according to the currency of the original sale of services.
2	Period to the data		
	Year to the data	char(3)	_____ (year of the R.O.C.) (year of AC - 1911) Ex. Fill "106" to replace the AC year of "2017". Fill "107" to replace the AC year of "2018".
	Month to the data	char(2)	
3	Currency	char(3)	Limited to the currency on the billboard announced by Bank of Taiwan
4	Total Sales Amount	Number(17,5)	A 12-digits integer, to the 5 digit after the decimal point
5	Foreign Exchange Rate	Number(7,5)	A 2-digits integer, to the 5 digit after the decimal point
6	Total Sales Amount after conversion	Number(12)	Total Sales Amount X Exchange Rate
7	Sales Amount (Net Sales Excluding Tax)	Number(12)	Total Sales Amount after conversion - Output Tax Amount
8	Output Tax Amount	Number(10)	Total Sales Amount after conversion × [Collection Rate ÷ (1+ Collection Rate)] (After the calculation, if the fractional part is not an integer, round the number to the nearest integer.)
9	Number of Transactions	Number(10)	
10	Alphanumeric Code Number of Uniform Invoice	char(2)	
11	Uniform Invoice Starting Number	Number(8)	
12	Uniform Invoice Ending Number	Number(8)	