

Attachment 1: Format for Certificated Copy of Electronic Uniform Invoices and for Electronic Certificate of Sales Return, Purchase Return, or Allowances

I. Print Format for the Certificated Copy of Electronic Uniform Invoices

A. Format 1 (see Figure 1)

- (I) Width: 5.7 ($\pm 3\%$) cm.
- (II) Length: Information to be recorded on the front side shall be printed in an area with a length of 9 ($\pm 3\%$) cm (including the lengths of the upper and lower margins). No length limit is imposed on the transaction details.
 - 1. For a purchaser that is not a business entity: Except as agreed by the parties to the transaction, the details of the transaction shall be attached, and the details shall be cut from the two-dimensional barcode below (see Figure 1-1).
 - 2. For a purchaser that is a business entity or a purchaser that requests the recording of its Business Administration Number (BAN): The transaction details shall be printed directly below, rather than cut off from the two-dimensional barcodes (see Figure 1-2).
- (III) The following information shall be recorded in the area within 9 ($\pm 3\%$) cm from the top, the text shall not be added or deleted, and the order shall not be changed. However, if necessary, text information of the store number, machine number, or transaction serial number may be printed in the blank area under the two-dimensional barcode on the front side.
 - 1. Business entity's logo: Either text or image.
 - 2. Certificated copy of electronic uniform invoice.
 - 3. Year and period: The year of the ROC era and two-month period to which the uniform invoice alphanumeric code number belongs.
 - 4. Uniform invoice alphanumeric code number.
 - 5. Transaction date and time: Date (yyyy-mm-dd) and time (hh:mm:ss).
 - 6. Random number: The column titled "Random number" shall be printed; in the event that the purchaser is a business entity or a government agency or other organization, the column titled "Random number" and its information may be left blank.
 - 7. Total: The column titled "Total" shall be printed.
 - 8. Issuer's BAN: The column name shall be printed as either "Seller" or "Seller's BAN."
 - 9. Purchaser's BAN: For a purchaser that is a business entity or a purchaser that requests the recording of its BAN, the column name shall be printed as either "Purchaser" or "Purchaser's BAN" and the printing shall be made in the same way as that for Issuer's BAN (e.g., Issuer's BAN is printed as "Seller"; likewise, Purchaser's BAN shall be printed as "Purchaser").
 - 10. For a purchaser that is a business entity, additional information shall be included regarding the filing format code, if applicable, used by the purchaser when filing a tax deduction for an input evidentiary document pursuant to the Operation Directions for Business Tax Declaration Electronic Data:
 - (1) If the Issuer calculates the amount of business tax pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the column titled "Format" and its code shall be printed.
 - (2) If the Issuer calculates the amount of business tax pursuant to Section 2 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the column titled "Format" and its code need not to be printed but the information "Non-deductible" shall be noted for the purchaser's reference.

11. One-dimensional barcode: The barcode shall be 0.5 cm or above in length and record the following information in Code 39 format:
 - (1) Year and period (5 digits): The year of the ROC era (3 digits) and two-month period (month in 2 digits) to which the uniform invoice alphanumeric code number belongs.
 - (2) Uniform invoice alphanumeric code number (10 digits).
 - (3) Random number (4 digits).
 12. Two-dimensional barcode: There should be two barcodes arranged side by side in horizontal alignment (aligned at the upper edge); the size must be consistent. The information to be recorded shall be announced by the Fiscal Information Agency of the Ministry of Finance.
- (IV) Information to be recorded in the transaction details:
1. Item name.
 2. Quantity.
 3. Unit price.
 4. Item subtotal: Unit price multiplied by quantity.
 5. Total amount.
 6. Tax classification: TX (taxable) or TZ (zero-rated).
 7. Where the amount of business tax is calculated pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, if the purchaser is a business entity, the following information shall be listed additionally:
 - (1) Sales amount (taxable, zero-rated, and tax-exempt sales amounts shall be listed separately).
 - (2) Amount of tax.
 8. Remarks: Any other information such as “purchase under agency” or other information that the tax law or regulation requires shall be recorded in supplementary notes.
- (V) The back side shall state that “If there is any doubt about prize redemption, please contact the customer service hotline (please add 02 for mobile phones) 4128282 or visit <https://invoice.etax.nat.gov.tw/>”; the two-dimensional barcode embedded with the URL of the abovementioned information shall be printed; columns for the following information as a uniform invoice lottery receipt or a blank space prompting the required information shall be provided:
1. Prize (New Taiwan Dollar).
 2. Winner’s signature (in block letters) or seal.
 3. Telephone number.
- (VI) Text font size for the recorded information: The text height of the heading of the certificated copy of electronic uniform invoice, year and period, and uniform invoice alphanumeric code number shall be 0.5 cm or above. The year and period and the uniform invoice alphanumeric code number shall be displayed in bold type. The height of the remaining text shall at least be 0.2 cm or above.
- (VII) For a certificated copy of the electronic uniform invoice for claiming a winning uniform invoice lottery prize and printed by the purchaser from the certification media file, “E-Invoice Platform” shall be displayed in the place of “Business Entity’s Logo” and transaction details shall not be provided.
- (VIII) When the business entity provides the certificated copy of electronic uniform invoice with the word “REPRINT” in accordance with the provisions of Article 26 of these Directions, the words “REPRINT” shall be printed next to the words “Certificated Copy of Electronic Uniform Invoices” (see Figure 1-3).

B. Format 2 (see Figure 2):

This format applies only to transactions between business entities and other business entities, government agencies, or other organizations under Chapter 5 of these Directions.

- (I) Width: 21 ($\pm 3\%$) cm (including the widths of the left and right margins).
- (II) Length: 29.7 ($\pm 3\%$) cm (including the lengths of the upper and lower margins) (see Figure 2-1, 2-2).
- (III) Information to be recorded on the front side (first side): No addition to or deletion from the text is allowed, nor any change in the order of recordation.
 - 1. Certificated copy of electronic uniform invoices.
 - 2. Transaction date: Date (yyyy-mm-dd).
 - 3. Uniform invoice alphanumeric code number: Column titled "Invoice Number" shall be printed.
 - 4. Purchaser's Name, BAN, and address: The column titled "Purchaser", "BAN" and "Address" shall be printed.
 - 5. For a purchaser that is a business entity, the filing format code used by the purchaser when filing a tax deduction for an input evidentiary document should follow the Operation Directions for Business Tax Declaration Electronic Data:
 - (1) If the amount of business tax is calculated pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the column name "Format" and its code shall be printed.
 - (2) If the amount of business tax is calculated pursuant to Section 2 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the column name "Format" and its code need not be printed but the information "Non-deductible" shall be noted for the purchaser's reference.
 - 6. Unique uniform invoice seal of the business entity: Print the Issuer's name, BAN, and address in itemized format and with the words "(Those who have listed the information of the business entity are exempt from affixing their seal)".
 - 7. Sales amount.
 - 8. Tax classification: Sales amount of taxable, zero-tax, and tax-free sales should be issued separately.
 - 9. If the business tax is calculated according to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the amount of tax shall be printed when the purchaser is the business entity.
 - 10. Total amount: It can be replaced by Arabic numerals if the computer is unable to print in Chinese uppercase characters.
- (IV) The transaction details shall record the following information, which may be presented in a table format:
 - 1. Item name.
 - 2. Quantity.
 - 3. Unit price.
 - 4. Item subtotal: Unit price multiplied by quantity.
 - 5. Remarks: Any other information such as "purchase under agency" that the tax law or regulation requires to be recorded in supplementary notes.
- (V) The business entity may print the business entity's logo in the space above the text of the "certificated copy of electronic uniform invoices" or print the column name "Random number" and its information below the filing format code.

II. Print Format for Electronic Certificate of Sales Return, Purchase Return, or Allowances

A. Format 1 (see Figure 3)

- (I) Width: 5.7 ($\pm 3\%$) cm.
- (II) Length: The purchaser's name and the information recorded above it shall be printed in an area with a length of 9 ($\pm 3\%$) cm (including the lengths of the upper and lower margins). No length limit is imposed for the area below and not including the purchaser's name.
- (III) Information to be recorded: No addition to or deletion from the text is allowed, nor any change in the order of recordation.
 - 1. Electronic certificate of sales return, purchase return, or allowances.
 - 2. Transaction date: yyyy-mm-dd.
 - 3. Seller business entity's BAN: The column name "Seller BAN" shall be printed.
 - 4. Seller business entity's name: The column name "Seller Name" shall be printed.
 - 5. Invoice issue date: The column name "Invoice Issue Date" shall be printed, and the date shall be presented as yyyy-mm-dd.
 - 6. Uniform invoice alphanumeric code number.
 - 7. Purchaser business entity's BAN: The column name "Purchaser BAN" shall be printed.
 - 8. Purchaser business entity's name: The column name "Purchaser Name" shall be printed.
 - 9. Details of sales/purchases returns or allowances:
 - (1) Item name.
 - (2) Quantity.
 - (3) Unit price.
 - (4) Item subtotal (tax-excluded purchase amount).
 - (5) Tax classification: TX (taxable) or TZ (zero-rated).
 - (6) Sum total amount of business tax.
 - (7) Sum total amount (tax-excluded purchase amount).
 - 10. Receiver: The column name "Receiver" shall be printed. The purchaser or seller obtaining the electronic certificate of sales return, purchase return, or allowances shall sign here acknowledging receipt of it.
- (IV) Text font size for the recorded information: The text height of the heading "Electronic Certificate of Sales Return, Purchase Return, or Allowances" shall be 0.5 cm or above and the transaction date and uniform invoice alphanumeric code number shall be displayed in bold type. The height of the remaining text shall at least be 0.2 cm or above.
- (V) The business entity may print the business entity's logo in the space above the text of the "Electronic Certificate of Sales Return, Purchase Return, or Allowances."
- (VI) The business entity may note relevant information of transaction such as customer code in the space below the column name "Receiver".

B. Format 2 (see Figure 4)

- (I) Width: 21 ($\pm 3\%$) cm (including the widths of the left and right margins).
- (II) Length: 29.7 ($\pm 3\%$) or 14.85 ($\pm 3\%$) cm (including the lengths of the upper and lower margins) (see Figure 4-1, 4-2).
- (III) Information to be recorded: No addition to or deletion from the text is allowed, nor any change in the order of recordation.
 - 1. Electronic certificate of sales return, purchase return, or allowances.
 - 2. Transaction date: yyyy-mm-dd.
 - 3. The unit that originally issued electronic uniform invoices: Seller BAN, seller name and the place of its business.
 - 4. Issued invoice:
 - (1) General/Special: If the amount of business tax is calculated pursuant to

Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, it shall be denoted as “General.” If the amount of business tax is calculated pursuant to Section 2 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, it shall be denoted as “Special.”

- (2) Year.
 - (3) Month.
 - (4) Day.
 - (5) Uniform invoice alphabetic code.
 - (6) Number: Uniform invoice number.
 5. Details of sales/purchase return or allowances:
 - (1) Item name.
 - (2) Quantity.
 - (3) Unit price.
 - (4) Item subtotal (tax-excluded purchase amount).
 - (5) Business tax: The business tax shall be filled in if calculated pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act.
 6. Tax classification (V):
 - (1) Taxable.
 - (2) Zero-rated.
 - (3) Tax-exempt.
 7. Sum total.
 8. It is hereby certified that any sales/purchase returns or allowances listed in this Certificate is true and correct.
 9. Receiver: The column name “Receiver” s hall be printed. The purchaser or seller obtaining the electronic certificate of sales return, purchase return, or allowances shall sign here acknowledging receipt of it.
 10. Purchasing business entity’s (or original purchaser’s) unique uniform invoice seal stamp: For a purchaser that is a business entity, it may print its name, BAN, and address in itemized format.
 - (IV) The business entity may print the business entity’s logo in the space above the text of the “Electronic Certificate of Sales Return, Purchase Return, or Allowances” or express the number of Certificate Allowances in the space under the text of the “Electronic Certificate of Sales Return, Purchase Return, or Allowances.”
 - (V) The business entity may note relevant information of transaction such as customer code in the space below the column name “Receiver”.
- III. Business entities, with the exception of those using the system of a value-adding center or using the E-Invoice Platform in accordance with Chapter 5 of these Directions, should submit the sample of “certificated copy of electronic uniform invoices” and “Electronic Certificate of Sales Return, Purchase Return, or Allowances” when applying for the electronic uniform invoices alphanumeric code number for the first time and receive approval from the local tax authority.

Figure 1. “Format 1” for Certificated Copy of Electronic Uniform Invoices

Figure 1-1. Format for a purchaser that is not a business entity (template)

(1st sheet, front side)

5.7cm


Business Entity's Logo



Certificated Copy of Electronic
Uniform Invoices

[Year of the ROC era] 108
[Months] 01-02

AB-11223344

23 Jan. 2019 11:22:33
Random number 9999 Total 340
Seller 01234567



no
length
limit

9cm

(2nd sheet, front side)

5.7cm

Item name, quantity, unit price,
amount, total, tax type, and
remarks

(1st sheet, back side)

5.7cm

Lottery Receipt:

1. Amount (New Taiwan Dollar).
2. Winner's Signature.
3. Telephone Number.
4. If there is any doubt

about prize redemption,



please contact the customer service
hotline (please add 02 for mobile
phones) 4128282 or visit
<https://invoice.etax.nat.gov.tw/>

9cm

Note: The most suitable size of 2d barcode is 1.4cm*1.4cm

Figure 1-2. Format for a purchaser that is a business entity (template to be used when the Issuer calculates the amount of business tax pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act)

5.7cm

Business Entity's Logo

Certificated Copy of Electronic
Uniform Invoices

[Year of the ROC era] 108


[Months] 01-02



AB-11223344

23 Jan. 2019 11:22:33 Format: 25

Random number 9999 Total 340

Seller 01234567 Purchaser 09876543



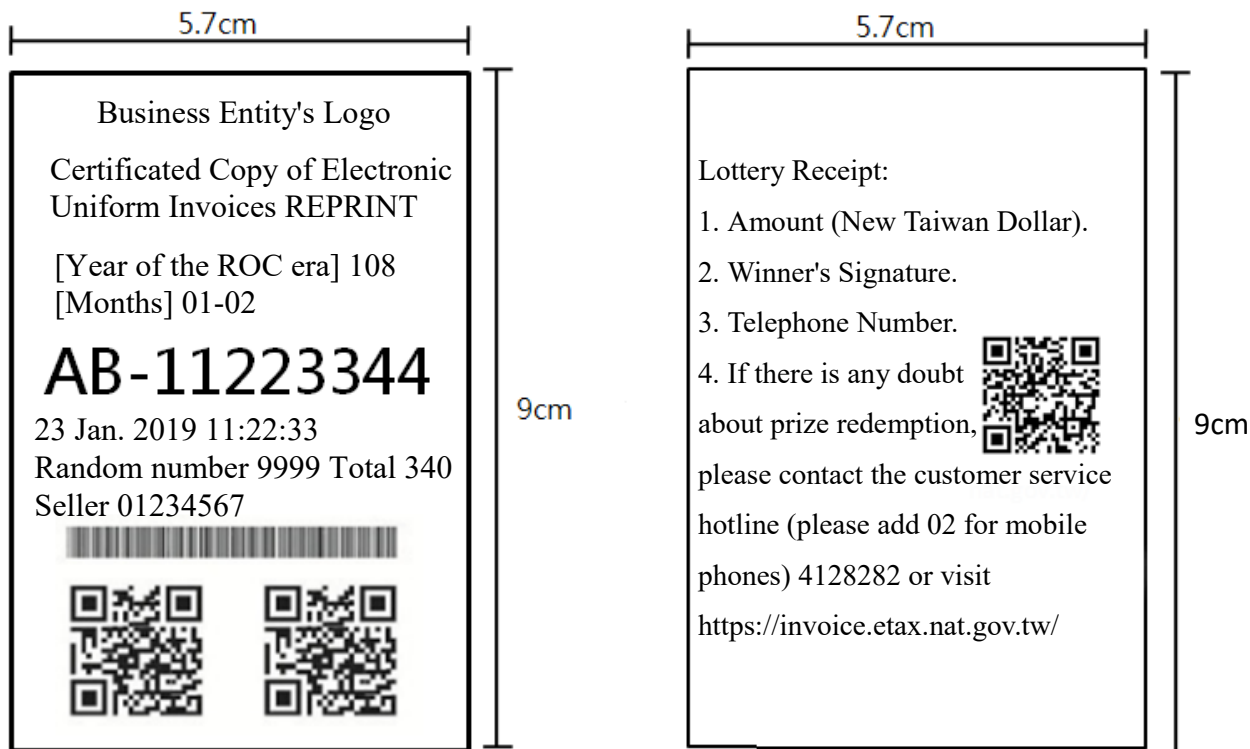


Item name, quantity, unit price,
amount, total, tax type, and
remarks

9cm

no length limit

Figure 1-3. Certificated Copy of Electronic Uniform Invoices with “REPRINT” note (example)



Note: The most suitable size of 2d barcode is 1.4cm*1.4cm

Figure 2. “Format 2” for Certificated Copy of Electronic Uniform Invoices: This format applies only to transactions between business entities and other business entities, government agencies, or other organizations under Chapter 5 of these Directions. (This template assumes business tax is calculated according to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act.)

Figure 2-1. “Format 2” for Certificated Copy of Electronic Uniform Invoices, with a length of 29.7 (±3%) cm (This template may be used when a single sheet is insufficient to record the content.)

The Business Entity Identification Logo
Certificated Copy of Electronic Uniform Invoices
15 Jan. 2015

Invoice Number: AB11223344
Purchaser:
BAN:
Address:

Format: 25
Random Number:

Page 1 of 2

Item Name		Quantity	Unit Price	Amount	Remarks
Sum Total Sales Amount					Unique Uniform Invoice Seal of The Business Entity (Those who have listed the information of the business entity are exempt from affixing their seal)
Business Tax	Taxable	Zero-rated	Tax-exempt		Seller: BAN: Address:
Total					
Total New Taiwan Dollars (Full dollar amount in Chinese uppercase characters)					

(The next page or the reverse continues.)

The Business Entity Identification Logo
15 Jan. 2015

Invoice Number: AB11223344

Page 2 of 2

Item Name	Quantity	Unit Price	Amount	Remarks

Figure 2-2. “Format 2” for Certificated Copy of Electronic Uniform Invoices, with a length of 14.85 (±3%) cm (This template may be used when a single sheet is insufficient to record the content.)

The Business Entity Identification Logo
Certificated Copy of Electronic Uniform Invoices
15 Jan. 2015

Invoice Number: AB11223344
Purchaser:
BAN:
Address:

Format: 25
Random Number:

Page 1 of 2

Item Name		Quantity		Unit Price		Amount	Remarks
Sum Total Sales Amount							Unique Uniform Invoice Seal of The Business Entity (Those who have listed the information of the business entity are exempt from affixing their seal)
Business Tax	Taxable		Zero-rated		Tax-exempt		Seller: BAN: Address:
Total							
Total New Taiwan Dollars (Full dollar amount in Chinese uppercase characters)							

(The next page or the reverse continues.)

The Business Entity Identification Logo
15 Jan. 2015

Invoice Number: AB11223344

Page 2 of 2

Item Name		Quantity		Unit Price		Amount	Remarks

Figure 3. “Format 1” for Electronic Certificate of Sales Return, Purchase Return, or Allowances (template)

5.7cm

Business Entity's Logo

Electronic Certificate of Sales
Return, Purchase Return, or
Allowances

15 Jan. 2015

Seller BAN:

Seller Name:

Invoice Issue Date:
AB11223344

Purchaser BAN:

Purchaser Name:

Item name, quantity, unit price,
amount (tax-excluded purchase
amount), tax classification, sum
total amount of business tax, sum
total amount (tax-excluded
purchase amount)

Receiver Sign:

9cm

no length limit

Figure 4. “Format 2” for Electronic Certificate of Sales Return, Purchase Return, or Allowances

Figure 4-1. “Format 2” for Electronic Certificate of Sales Return, Purchase Return, or Allowances, with a length of 29.7 (±3%) cm (template)

The Business Entity Identification Logo													
Original Sales Invoice Issuer		BAN		Electronic Certificate of Sales Return, Purchase Return, or Allowances Certification Copy No: <div style="text-align: right;">15 Jan. 2015</div>									
		Name											
		Place of Business											
Issued Invoice						Details of Purchase Return or Allowance					Tax Type (✓)		
General / Special	Y e a r	M o n t h	D a y	Alpha betic Code	Num ber	Item Name	Qua ntity	Unit Price	Amount (Tax- Excluded Purchase Amount)	Business Tax	Tax - able	Zero - rated	Tax - exe mpt
General						1							
Special						2							
						3							
						4							
						5							
						6							
						7							
						8							
						9							
						.							
						.							
						.							
Sum Total													

It is hereby certified that any purchase return or allowance listed in this Certification Copy is true and correct.

Signature of Receiver:

Unique Uniform Invoice Seal of the Purchasing Business Entity (or Original Purchaser)
(The name, BAN and address of the business entity may be printed in the form of a list if the buyer is a business entity)

Figure 4-2. "Format 2" for Electronic Certificate of Sales Return, Purchase Return, or Allowance, with a length of 14.85 (±3%) cm (template)

The Business Entity Identification Logo													
Original Sales Invoice Issuer	BAN				Electronic Certificate of Sales Return, Purchase Return, or Allowances								
	Name				Certification Copy No: 15 Jan. 2015								
	Place of Business												
Issued Invoice					Details of Purchase Return or Allowance					Tax Type (✓)			
General / Special	Year	Month	Day	Alpha betic Code	Number	Item Name	Quantity	Unit Price	Amount (Tax-Excluded Purchase Amount)	Business Tax	Tax - able	Zero - rated	Tax - exe mpt
General						1							
Special						2							
						3							
						4							
						5							
Sum Total													

It is hereby certified that any purchase return or allowance listed in this Certification Copy is true and correct.

Signature of Receiver:

Unique Uniform Invoice Seal of the Purchasing Business Entity (or Original Purchaser)
(The name, BAN and address of the business entity may be printed in the form of a list if the buyer is a business entity)

Attachment 2: Thermal Paper Specifications

If the Issuer uses thermal paper to print the certificated copies of electronic uniform invoices or electronic certificate of sales return, purchase return, or allowances from the retention media files, the thermal paper shall conform to the following requirements:

I. Material: Non-polypropylene (PP) plastic material, conforming to the national standard CNS 15447 “thermal paper”.

II. The test results shall conform to the following requirements:

1. Water resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after soaking in normal-temperature water for 24 hours.
2. Oil resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after applying 1 mL of ordinary edible vegetable oil for 1 minute, wiping the oil off, and leaving it for 24 hours.
3. Heat resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after exposure to 70°C for 24 hours.
4. Light resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after exposure to light under the CNS 3846 test method for 8 hours.
5. Humidity resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after leaving it for 24 hours in an environment of 40°C and 90% RH.
6. Plasticizer resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after keeping a polyvinyl chloride (PVC) material in contact with the front and back sides of the certificated copy of electronic uniform invoice for 15 hours.
7. Non-stickiness: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after placing drops of 2 mL normal-temperature water on the front side of the certificated copy of electronic uniform invoice and wiping off the water after 1 minute, then folding the paper inward in half, and unfolding it when dry.

III. Developed color: Black.

IV. Storage life: The storage life shall be able to meet the relevant requirements of the Tax Collection Act and the Regulations Governing the Administration of Profit-Seeking Enterprise Account Books and Vouchers by Tax Collection Agencies.

Attachment 3: File format for unused blank alphanumeric code numbers

	Column Name	Format	Column Size	Remarks
File of Unused Blank Alphabetic Code Numbers	Serial Number	Numeric	5	5 digits, e.g., 00001
	Head / Branch Office BAN	Numeric	8	8 digits
	Invoice Year and Month	Numeric	5	5 digits, i.e., the Year of the ROC era/month format presented as YYYYMM E.g., for invoices issued during the January-February period of the Year of the ROC era 104 [Gregorian calendar year 2015], enter 10402
	Invoice Alphabetic Code	Alphabetic	2	2 English letters, determined by month and invoice type
	Starting Blank Invoice Number	Numeric	8	8 digits, e.g., 00000000
	Ending Blank Invoice Number	Numeric	8	8 digits, e.g., 00000200
	Invoice Type	Numeric	2	2 digits; enter 07 or 08 07: electronic uniform invoices to which general tax computation is applied 08: electronic uniform invoices to which special tax computation is applied

Note: Provide in CSV (comma-separated values) format, in which each column is separated by a comma.

Examples:

```
00001,12345678,10108,EK,00000000,00000999,07
00001,12345678,10108,EK,00000000,00000999,07
00001,17999359,10110,FX,00000089,00000099,07
00001,17999359,10110,FX,00000089,00000099,07
00002,17999359,10110,FX,00000130,00000149,07
00002,17999359,10110,FX,00000130,00000149,07
00003,17999359,10110,FX,00000179,00000199,07
00003,17999359,10110,FX,00000179,00000199,07
00004,17999359,10110,FX,00000230,00000249,07
00004,17999359,10110,FX,00000230,00000249,07
00005,17999359,10110,GC,00000040,00000049,07
00005,17999359,10110,GC,00000040,00000049,07
00006,17999359,10110,GD,00000400,00000499,08
00006,17999359,10110,GD,00000400,00000499,08
```


Attachment 4: File Format for Head/Branch Office Number Assignment

	Column Name	Format	Column Size	Remarks
Head/Branch Office Number Assignment Main File	Master File of Number Assignment	Alphabetic	1	1 English letter, invariably “M”
	Invoice Year and Month	Numeric	5	5 digits, i.e., the Year of the ROC era/month format presented as YYYYMM E.g., for invoices issued during the January-February period of the Year of the ROC era 104 [Gregorian calendar year 2015], enter 10402
	Invoice Alphabetic Code	Alphabetic	2	2 English letters, determined by month and invoice type
	Ending Invoice Number	Numeric	8	8 digits, e.g., 00000499
	Starting Invoice Number	Numeric	8	8 digits, e.g., 00000000
	Invoice Type	Numeric	2	2 digits; enter 07 or 08 07: electronic uniform invoices to which general tax computation is applied 08: electronic uniform invoices to which special tax computation is applied
	Master or Branch Office Code	Alphanumeric and Numeric	8	8 letters or digits, e.g., 00000000
Head/Branch Office Number Assignment Detail File	Detail File of Number Assignment	Alphabetic	1	1 English letter, invariably “D”
	BAN (Head/Branch Office)	Numeric	8	8 digits
	Serial Number	Numeric	5	5 digits, e.g., 00001
	Tax ID Number	Numeric	9	9 digits
	File Code Number	Alphanumeric and Numeric	8 8	8 letters or digits, e.g., 12345678
	Invoice Year and Month	Numeric	5	5 digits, i.e., the Year of the ROC era/month format presented as YYYYMM E.g., for invoices issued during the January-February period of the Year of the ROC era 104 [Gregorian

				calendar year 2015], enter 10402
	Invoice Alphabetic Code	Alphabetic	2	2 English letters, determined by month and invoice type
	Starting Invoice Number	Numeric	8	8 digits, e.g., 00000000
	Ending Invoice Number	Numeric	8	8 digits, e.g., 00000499
	Number of Invoice Books	Numeric	10	10 digits at maximum, e.g., 5
	Invoice Type	Numeric	2	2 digits; enter 07 or 08 07: electronic uniform invoices to which general tax computation is applied 08: electronic uniform invoices to which special tax computation is applied
	File Creation Date	Numeric	8	8 digits, i.e., the Gregorian calendar year-month-day format presented as YYYYMMDD E.g., 20130101
	Branch Office Information	Numeric	8	8 digits, e.g., 00000000

Note: Provide in CSV (comma-separated values) format, in which each column is separated by a comma.

Example 1: Head office requests the E-Invoice Platform to retrieve electronic uniform invoices to which general tax computation is applied

EK00000000-00000999, totaling 1000 numbers, in 20 invoice books, each with 50 numbers

EK00000000-EK00000099, totaling 100 numbers, in 2 invoice books, with the assignment of the branch office BAN 18372707

EK00000000-EK00000099, totaling 250 numbers, in 5 invoice books, with the assignment of the branch office BAN 18372755

EK00000100-EK00000999, totaling 650 numbers, in 13 invoice books, with the assignment of the branch office BAN 18372761

CSV format:

M,10108,EK,00000999,00000000,07,00000000

M,10108,EK,00000999,00000000,07,00000000

D,18372707,00001,491010299,12345678,10108,EK,00000000,00000099,2,07,20120512,00000000

D,18372707,00001,491010299,12345678,10108,EK,00000000,00000099,2,07,20120512,00000000

D,18372755,00002,490603253,12345678,10108,EK,00000100,00000349,5,07,20120512,00000000

D,18372755,00002,490603253,12345678,10108,EK,00000100,00000349,5,07,20120512,00000000

D,18372761,00003,581412115,12345678,10108,EK,00000350,00000999,13,07,20120512,00000000

D,18372761,00003,581412115,12345678,10108,EK,00000350,00000999,13,07,20120512,00000000

Example 2: Head office requests the E-Invoice Platform to retrieve electronic uniform invoices to which special tax computation is applied

FH00000000-00000999, totaling 1000 numbers, in 20 invoice books, each with 50 numbers

FH00000000-FH00000099, totaling 100 numbers, in 2 invoice books, with the assignment of the branch office BAN 18372755

FH00000100-FH00000999, totaling 900 numbers, in 18 invoice books, with the assignment of the branch office BAN 18372761

CSV format:

M,10108,EK,00000999,00000000,07,00000000

M,10108,EK,00000999,00000000,07,00000000

D,18372755,00001,490603253,12345678,10108,EK,00000000,00000099,2,07,20120512,00000001

D,18372755,00001,490603253,12345678,10108,EK,00000000,00000099,2,07,20120512,00000001

D,18372761,00002,581412115,12345678,10108,EK,00000100,00000999,18,07,20120512,00000002
D,18372761,00002,581412115,12345678,10108,EK,00000100,00000999,18,07,20120512,00000002
Example 3: Head office requests the E-Invoice Platform to retrieve electronic uniform invoices
FH00000000~00000999, totaling 1000, in 20 invoice books, each with 50 numbers
FH00000000~ FH00000199 totaling 200 numbers, in 4 invoice books, with the assignment of the branch
office BAN 18372782
FH00000200~ FH00000999 totaling 800 numbers, in 16 invoice books, with the assignment of the
branch office BAN 18372777

CSV format:

M,10108,FH,00000999,00000000,08,00000000
M,10108,FH,00000999,00000000,08,00000000
D,18372782,00001,480728251,12345678,10108,FH,00000000,00000199,4,08,20120512,00000003
D,18372782,00001,480728251,12345678,10108,FH,00000000,00000199,4,08,20120512,00000003
D,18372777,00002,580604186,12345678,10108,FH,00000200,00000999,16,08,20120512,00000004
D,18372777,00002,580604186,12345678,10108,FH,00000200,00000999,16,08,20120512,00000004

Attachment 5: Application form for the testing/reexamination of the electronic uniform invoices system of a new/current value-adding center

Application form for the <input type="checkbox"/> testing/ <input type="checkbox"/> reexamination of the electronic uniform invoices system of a new/current value-adding center				
Basic Information				
Business Entity's Name		Responsible Person's Name		
BAN		Tax ID Number		
Contact Person's Name				
Contact Address				
Contact Phone		Fax		
Application Information				
Transmission Application (Turnkey) Firewall Policy Setting (check the intended transmission method and fill in the external IP address of the host for uploading electronic uniform invoices data)	Connection IP within the verification environment	<input type="checkbox"/> New application	IP:	SFTP port: 2222 SFTP port: 2222 HTTPS port: 443 HTTPS port: 443
		<input type="checkbox"/> Deletion	IP:	
	Connection IP within the formal environment	<input type="checkbox"/> New application	IP:	
		<input type="checkbox"/> Deletion	IP:	
Scheduled Test Date	From _____ to _____ <input type="checkbox"/> Tester same as contact person (Fill in this column only for a new application or for change of information. During the stated period, your IT personnel will have access to test the verification environment for uploading electronic uniform invoices data to the E-Invoice Platform.)			
Items to be Tested: B2B Exchange, B2B Deposit Certificate and B2C Deposit Certificate (Note: In accordance with Paragraph 3 of Point 14 of the Directions for the Implementation of Electronic Uniform Invoices Operations, value-adding centers shall provide exchange services)				
1. Issue, cancellation, allowance, sales return, purchase return 2. Alphabetic code check 3. Transmission, receipt 4. Common carrier (B2C) 5. Donation (B2C) 6. Processing of lists of lottery-winning uniform invoices (B2C) 7. Membership carrier (B2C)				
Applicant's Signature / Seal				
	(Applicant's seal)		(Responsible person's seal)	
Year of the ROC era Month Day				

Attachment 6: Application Form for a Business Entity to Serve as a Value-Adding Center/for Regular Reapproval as a Value-Adding Center, the Electronic Uniform Invoices Services Plan, and the Letter of Undertaking

Application Form <input type="checkbox"/> for a Business Entity to Serve as a Value-Adding Center/<input type="checkbox"/> for Regular Reapproval as a Value-Adding Center			
Approval Agency	_____ Branch (Office, Service Station), National Taxation Bureau of _____, Ministry of Finance		
Application Date	Year of the ROC era _____ Month _____ Day _____		
Annexed Materials	1. Documentation of having passed the testing of its electronic uniform invoices system. 2. Electronic Uniform Invoices Services Plan (see Table 6-1) and the Letter of Undertaking (see Table 6-2). 3. The sample of a certificated copy of electronic uniform invoice and the electronic certificate of sales return, purchase return, or allowances. 4. For those who use electronic uniform invoices with certificate, the proof of having complied with the certification request requirements. 5. Certificate that the information security management system of the electronic uniform invoices system conforms to the CNS27001 national standard or ISO27001 international standard. 6. Other (please specify): _____.		
Applicant	Business Entity's Name		Company Seal
	BAN		
	Tax ID Number		
	Business Address		
	Responsible Person		
	National ID Card Number		
Contact Information	Contact Person's Name		Responsible Person's Seal
	Contact Person's Phone		
	Fax (Optional)		
	Mobile (Optional)		
	Mailing Address		
Firm (Optional)	Firm Name		Responsible Person's Seal
	BAN / National ID Card Number		
	Person in Charge of the Case		
	Firm Phone		
Legal Basis	Pursuant to the Directions for the Implementation of Electronic Uniform Invoices Operations.		
Application Date	Year of the ROC era _____ Month _____ Day _____		

Table 6-1

Electronic Uniform Invoices Services Plan of Value-Adding Center

1. Description of Eligibility

(e.g., the present scale of operation, achievement in establishment of electronic uniform invoices system or implementation of other IT operations and services, type of service (B2B or B2C), quantity and ratio of electronic uniform invoices issued and received in the past, record or no record of past due business tax or business income tax payments or related administrative fines.)

2. Description of SOP

(Including procedures for preventing the business entity from duplicating or wrongly issuing electronic uniform invoices and missing or failing to upload, etc., and the procedures for informing the business entity to improve when irregularities in issuing electronic uniform invoices are found)

3. Summary of Facilities and Equipment

4. In the event the applicant fails to pass the examination or review by the tax authority within the time limit, terminates the service on its own or is suspended by the tax authority, the procedures for notifying the entrusting business entities and for the return of the records related to the electronic uniform invoices of the entrusted period.

5. Other

Table 6-2

Letter of Undertaking by Value-Adding Center

This Company/Business (“applicant”) hereby declares that the design and operation procedures of the applicant’s electronic uniform invoices system meet every requirement with the provisions of the Directions for the Implementation of Electronic Uniform Invoices Operations, and undertake the following:

1. The applicant will cooperate with on-site inspections and spot tests of electronic uniform invoices system conducted by the Ministry of Finance or its designated personnel.
2. The applicant will maintain the information security management system of the electronic uniform invoices system in conformity with the verification and validity of CNS27001 national standard or ISO27001 international standard, perform the duty of care for the processing, transmission, and exchange of electronic uniform invoices data, and comply with the confidentiality provisions in accordance with relevant laws and regulations.

In the case of any non-compliance with the aforesaid guarantee (declaration), violation of the above Directions, or other laws and regulations, the applicant agrees to the cancellation of its qualification as a value-adding center without any objection.

This Letter of Undertaking is submitted to:

_____Branch (Office, Service Station), National Taxation Bureau of _____,
Ministry of Finance

Declarant: (seal stamp)

BAN:

Responsible Person: (seal stamp)

National ID Card Number:

Business Address:

Contact Person:

Contact Phone:

Year of the ROC era _____Month_____