

The Table of the Time Limits for Issuing Documentary Evidence of Sales

Industry	Scope	Time Limits for Issuing Documentary Evidence	Special Regulations
Trading	Business entities that sell goods	1. Limited to the time of shipment; for any payments received before shipment, limited to the time of payment collection 2. For goods sold under a written agreement that becomes effective only upon the buyer's confirmation, limited to the time of said confirmation	
Manufacturing	Business entities that use self-produced or purchased raw materials to manufacture products by manual and mechanical processes	Same as the trading industry	
Handicrafts	Business entities that use self-	Same as the trading industry	

	<p>produced or purchased raw materials to manufacture products by craftsmanship, including tailoring, handcrafted palace lanterns, woven products, bamboo products, rattan products, embroidery, shell products, sculptures, metal ornaments, and other similar products</p>		
Journalism	<p>Including newspaper publishers, magazine publishers, news agencies, television stations, broadcasting stations, etc.</p>	<p>1. For printing fees and so on, limited to the time of submission; for any payments received before submission, limited to the time of payment collection</p> <p>2. For advertising fees, limited to the time of payment collection</p> <p>3. For sales of goods, documentary</p>	

		evidence shall be issued in compliance with the time limits regarding the trading industry.	
Publishing	Business entities that produce and sell books, illustrations, audio tapes, phonograph records, video tapes, and discs through mechanical printing or chemical methods, and distribute them under the publisher's name, including bookstores, printing houses, publishing companies, record manufacturing plants, etc.	Same as the trading industry	
Agriculture, Forestry	Business entities that invest in soil and equipment for plant production, including agriculture, forestry farms, tea plantations, parterres, orchards,	Same as the trading industry	

	mushroom cultivation facilities, etc.		
Animal husbandry	Business entities that invest in pastures or other facilities for animal breeding, including livestock, poultry, birds, silkworms, bees, etc.	Same as the trading industry	
Aquaculture	Business entities that invest in fishing boats, fishing equipments, or fish farms for the harvesting or cultivation of aquatic plants and animals, including fishery companies and aquatic product companies	Same as the trading industry	
Mining	Business entities that are engaged in extraction, smelting of mineral products, or collection of sand and gravel by manual labor and machinery	Same as the trading industry	
Construction	Business entities that contract for civil construction projects,	Limited to the time of payment collection for each	

	installation of water, electrical, or gas systems, and painting projects on buildings, using self-provided materials or materials priced and provided by the contracting party, including construction industry, architecture industry, civil engineering contractors, road paving industry, well drilling industry, water-power engineering industry, paint contracting industry, etc.	term stated in the contract	
Printing	Business entities that produce printed information through mechanical printing or other methods	Limited to the time of submission; for any payments received before submission, limited to the time of payment collection	
Utility	Business entities that supply electricity, thermal energy, or water, including electric	Limited to the time of payment collection; for business activities outside of their	

	lighting companies, power companies, telephone companies, gas companies, water supply companies, etc.	core business, documentary evidence shall be issued in compliance with the time limits regarding similar industries	
Entertainment	<p>Business entities that provide entertainment equipments or performances for visual and auditory enjoyment, offering recreation for mind and body, including</p> <ol style="list-style-type: none"> 1. music halls, theaters, cinemas, storytelling venues, amusement parks, clubs, billiard halls, tour agencies, table tennis halls, tennis courts, golf courses, bowling alleys, skating rinks, fishing grounds, children's amusement 	Limited to the time of settlement	

	<p>parks, gardens, other recreational venues, etc.</p> <p>2. opera troupes, theater companies, dance troupes, circuses, magic troupes, acrobatic troupes, music bands, wrestling, boxing, sports competitions, temporary film screenings, etc.</p> <p>3. dance halls, karaoke lounges, etc.</p>		
Transportation	<p>Business entities that operate transportation vehicles to carry passengers or cargo by water, land, or air, or that have facilities to support the operation, parking, loading or unloading of these vehicles, including</p>	Limited to the time of payment collection	

	organizations with ships, vehicles, airplanes, roads, parking lots, docks, ports, etc.		
Photography	Including photography, portrait, printing, etc.	Limited to the time of submission; for sales of equipments, documentary evidence shall be issued in compliance with the time limits regarding the trading industry.	
Decoration	Business entities that operate interior decoration, garden design and construction, window display design, including interior decoration firms and other organizations that provide decoration services	Limited to the time of payment collection	
Advertising	Business entities that operate production of advertising signs and designs, various advertising images, posters, slides, and various advertising	Limited to the time of payment collection	

	programs, including advertising companies, communication companies, etc.		
Repair	Business entities that repair items, equipments, vehicles, tools, machines and so on for clients to restore them to their original condition or improve functionality, including repair of cars, ships, airplanes, tools, machinery, electrical and plumbing systems, clocks, watches, eyeglasses, water brushes, electronics, garment mending, and other items	Limited to the time of submission; for any payments received before submission, limited to the time of payment collection	
Processing	Business entities that accept raw materials provided by clients for processing, returning the processed products to clients, and	Same as repair industry	

	charging processing fees, including rice mills, oil pressing mills, grinding mills, packaging plants, dyeing plants, etc.		
Accommodation	Business entities that provide rooms or spaces for guest lodging or rest, including hotels, inns, guesthouses, apartments, hostels, hotels with attached lodgings, guesthouses open to the public, etc.	Limited to the time of settlement	
Barber	Including barbershops, hair salons, etc.	Limited to the time of settlement	
Bathhouse	Business entities that provide bathing facilities for customers using washing equipments, including bathhouses, bathing pools, public baths, etc.	Limited to the time of settlement	
Service operator	Business entities that provide labor services under agreements to complete specific	Limited to the time of payment collection	

	tasks, including cargo transportation, handling, agricultural and forestry harvesting, recording, video recording, typing, drawing, blueprinting, laundry, cleaning services, termite extermination, other service operator, etc.		
Warehousing and Storage	Business entities that undertake the storage and custody of goods for others in return for remuneration, including those engaged solely or concurrently in warehousing, pallet storage, refrigerated warehousing, and similar businesses.	Limited to the time of payment collection.	
Rental and Leasing Services	Business entities that provide personal property, real estate, or intangible assets to others in return for rental fees or remuneration. This	Limited to the time of payment collection.	

	includes the rental of tools, machinery, equipment, vehicles, vessels, airplanes, assembly halls, funeral homes, wedding and funeral attire, ceremonial equipment, as well as the leasing of business, trademark, mineral, and publication rights, along with similar businesses.		
Agency Services	Business entities entrusted with managing affairs for others, including customs brokers, shipping agencies, labor recruitment agencies, and similar businesses.	Limited to the agreed-upon time for receiving placement fees, handling charges, or remuneration.	
Brokering Services	Business entities engaged in buying and selling goods on behalf of others or acting as intermediaries in such transactions, including	Limited to the agreed-upon time for receiving commission, handling charges, or remuneration.	

	commission agencies, brokerage firms, auction houses, agencies, and similar businesses.		
Technical and Design Services	Business entities that provide technical services to others or offer design services in fields such as production technology, civil engineering, mechanical engineering, and chemical engineering research and survey plans. This includes public relations services, mechanical and chemical engineering design, international technical cooperation, as well as businesses offering patents or inventions for use by others.	Limited to the agreed-upon time for receiving remuneration or design fees.	
General Food and Beverage Services	Business entities that supply food or beverages. This	1. For voucher-based dining, sales	

	includes cold and hot beverage shops, self-service restaurants, hotels, cafeterias, restaurants, as well as tea rooms, bars, and coffee houses without female companionship services, employee welfare cafeterias open to external customers, and businesses in the entertainment and accommodation industries that concurrently provide food and beverage services.	documentary evidence should be issued upon ticket sale. 2. For non-voucher-based dining, sales documentary evidence should be issued upon settlement. 3. For delivery orders, sales documentary evidence should be issued upon dispatch.	
Special Food and Beverage Services	This includes saloons, nightclubs, as well as dining establishments, tea rooms, coffee houses and bars that provide entertainment show programs or female companionship services.	1. For voucher-based dining, sales documentary evidence should be issued upon ticket sale. 2. For non-voucher-based dining, sales documentary evidence should be issued upon settlement.	

Notary Services	Business entities engaged in the inspection, appraisal, and valuation of insured items, as well as in the adjustment and negotiation of insurance claims, providing certification and charging fees for these services. This includes notary firms, notary companies, and other organizations that provide notary services.	Limited to the agreed-upon time for receiving notary fees, handling charges or remuneration.	
Banking	Business entities engaged in deposits, loans, remittances, and currency exchange. This includes banks, credit cooperatives, and the credit departments of farmers' and fishermen's associations that concurrently provide financial services.	Limited to the time of payment collection.	Revenue from warehousing, safety deposit boxes, rental fees, and other non-core banking business may be subject to business tax calculation in accordance with the provisions set forth in Section 1 of Chapter 4.
Insurance	Business entities	Limited to the time	Revenue from real

	engaged in insurance business, including life insurance companies, property and casualty insurance companies, reinsurance companies, and other enterprises that provide insurance services.	of payment collection; for revenue from real estate operations and other non-core insurance business, the sales documentary evidence should be issued in accordance with the practices of the sales industry or other similar industries.	estate operations and other non-core insurance business may be subject to business tax calculation in accordance with the provisions set forth in Section 1 of Chapter 4.
Investment Trusts	Business entities that, for a specific purpose and in the capacity of a trustee, accept, manage and employ trust funds, and operate trust properties, or, in the capacity of an investment intermediary, engage in special-purpose investments related to capital markets. This includes trust companies and enterprises that concurrently engage in investment trust	Limited to the time of payment collection.	Revenue from the rental of safety deposit boxes, machinery, and other non-core investment trust business may be subject to business tax calculation in accordance with the provisions set forth in Section 1 of Chapter 4.

	business.		
Securities	Business entities approved by the securities regulatory authority to engage in securities business. This includes securities underwriters, securities brokers, securities dealers, and securities exchanges.	Limited to the time of payment collection.	
Futures	Business entities approved by the futures regulatory authority to engage in futures business. This includes futures commission merchants, leverage transaction merchants, futures exchanges, and futures clearing houses.	Limited to the time of payment collection.	
Commercial Paper	Business entities approved by the competent authority to engage in commercial paper trading business. This includes	Limited to the time of payment collection.	

	commercial paper dealers and enterprises that concurrently engage in commercial paper trading.		
Pawnbroking	Business entities engaged in lending to customers and acquiring pledge rights. This includes pawnshops, pawnbrokers, and pledge shops.	Limited to the time of payment collection; for unredeemed pledged items, limited to the time of delivery.	

Notes:

1. Business entities approved to use uniform invoices may not issue ordinary receipts unless exempted.
2. For industries not listed, the time limits for issuing documentary evidence of sales should follow the practices of similar businesses. If no similar business category exists, it should be submitted to the Ministry of Finance for approval.