

Scope and deadlines for information that business entities shall transmit to the E-invoice Platform of the Ministry of Finance for storage and verification when issuing Electronic Uniform Invoices

Information for Certification	Deadlines		Special Provisions on Deadlines
1. The name and the uniform serial number of the business entity issuing the electronic uniform invoices. 2. Required information stipulated in Article 9 of the Regulations Governing the Use of Uniform Invoices. 3. The information on the correction and nullification of the electronic uniform invoices. 4. The information on the certificate of sales return, purchase return, or allowances on purchased merchandise.	When a Purchaser is a Business Entity	When a Purchaser is a Non-Business Entity	If a business entity is unable to transmit the required certification information within the specified time limit due to the occurrence of force majeure or causes not attributable to the business entity, it may apply to the local competent tax authority for an extension of the correction period within three days starting from the day after the cause is resolved.
	"7 days" means a business entity shall transmit the said information within 7 days starting from the day after the electronic uniform invoice is issued, corrected, canceled, or the certificate of sales return, purchase return, or allowances on purchased merchandise is issued.	"2 days" means a business entity shall transmit the said information within 2 days starting from the day after the electronic uniform invoice is issued, corrected, canceled, or the certificate of sales return, purchase return, or allowances on purchased merchandise is issued.	
5. When the purchaser is a non-business entity, the information on the invoice random codes and the identification codes of carriers which are approved by the MOF to request electronic uniform invoices and used by the purchaser, the information on cloud invoices which are donated to the charity, or the information on the printed certification copies of electronic uniform invoices.	--	The same storage time limit for invoice issuance is applied. For any changes made to the donation or printing information after the invoice is issued, a business entity shall transmit the relevant modification information within 2 days starting from the day after the change occurs.	
6. The unused and blank alphanumeric code numbers of electronic uniform invoices. 7. The information on the assigned alphanumeric code numbers of electronic uniform invoices to the business entity's head office and branch offices.	Every two months as a period, "10 days" means a business entity shall transmit the said information within 10 days starting from the beginning of the next period.		

Explanation:

1. This table is established in accordance with Paragraph 4, Article 32-1 of the Value-added and Non-value-added Business Tax Act.
2. The format of the certification information in this table shall comply with the Message Implementation Guideline For E-Invoice Data Exchange announced by the Ministry of Finance. If the last day of the certification period falls on a Saturday, Sunday, national holiday, or any other non-working day, the deadline shall not be extended.
3. The required certification information listed in Items 6 and 7 of the table shall be transmitted by the head office within the specified time limit, if the head office of a business entity has applied for the assignment of alphanumeric code numbers of electronic uniform invoices for other fixed places of business.