Content

Title：	Financial Institutions are Listed as “Entities that Present a Low Risk of Being Used to Evade Tax” Ch
Date：	2018.11.27
Legislative：	Issuance of Notice No. 10724522360 by the Ministry of Finance on Nov. 27, 2018.
Content：	※Should discrepancy due to translation occur, the Chinese version shall prevail. In accordance with Paragraph 6 of Article 5-1 of the “Tax Collection Act” and Paragraph 6 of Article 3 of the “Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions” (hereinafter referred to as the Regulations), the Ministry of Finance announces that: The Labor Insurance Fund, Labor Retirement Fund, Labor Pension Fund, and Private School Teachers and Staff of Retirement, Compensation, Resignation and Severance Matters are the Financial Institutions Listed as “Entities that Present a Low Risk of Being Used to Evade Tax” stipulated in Paragraph 6 of Article 3 of the Regulations.