Content

Title：	Tax Collection Act Ch
Date：	2018.11.21

Legislative：	Promulgated by Presidential Decree Tai-tung-1 No. 3619 on October 22, 1976. Article 48-1 added and promulgated by Presidential Decree Tai-tung-1 No. 3682 on August 6, 1979. Article 2, Article 6, Article 23, Article 30, Article 33~35, Article 38, Article 39, Article 41~46 and Article 48-1 amended and promulgated, Article 11-1, Article 35-1 and Article 50-1 added, and Article 36 and Article 37 deleted by Presidential Decree Hua-tzung-1 No. 0426 on January 24, 1990. Article 48-2 and Article 50-2~50-5 added and promulgated by Presidential Decree Hua-tzung-1 No. 5660 on November 23, 1992. Article 48-1 amended and promulgated by Presidential Decree Hua-tzung-1 No. 3426 on July 16, 1993. Article 1-1 and Article 48-3 added and promulgated by Presidential Decree Hua-tzung-1 No. 8500190190 on July 30, 1996. Article 33 amended and promulgated by Presidential Decree Hua-tzung-1 No. 8600115450 on May 21, 1997. Article 6 amended and promulgated by Presidential Decree Hua-tzung-1 No. 8600229660 on October 29, 1997. Article 11-2 added and promulgated by Presidential Decree Hua-tzung-1 No. 8900118350 on May 17, 2000. Article 6 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09600001861 on January 10, 2007. Article 23 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09600034671 on March 21, 2007. Article 18 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09600164521 on December 12, 2007. Article 24 and Article 44 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09700153231 on August 13, 2008. Article 28 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09800014581 on January 21, 2009. Article 24, Article 33 and Article 48-1 amended and promulgated, and Article12-1 added and promulgated by Presidential Decree Hua-tzung-1 No. 09800118841 on May 13, 2009. Article 47 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09800129201 on May 27, 2009. Issuance of Decree Hua-tzung-1 No. 09800326961 by the President on 6th January 2010：The amendments to Article 44 and augmentation of Articles 11-3, 11-4, 11-5, 11-6, 11-7 , 25-1 and the name of Chapter 1-1 were promulgated. Article 38 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10000016591 on January 26, 2011. Article 19, 35, 51 amended and promulgated by Presidential Decree Hua-tzung-1 No.10000090961 on May 11, 2011 (and implemented on 1 July 2011 as approved by the Executive Yuan). Article 1-1, 6, 23 amended and promulgated by Presidential Decree Hua-tzung-1 No.10000259701 on November 23, 2011. Article 47 amended and promulgated by Presidential Decree Hua-tzung-1 No.10000299651 on January 4, 2012. Article 12-1, 25-1, 39 amended and promulgated by Presidential Decree Hua-tzung-1 No.10200101271 on May 29, 2013. Article 30, 33, 43, 48-1 amended and promulgated by Presidential Decree Hua-tzung-1 No.10300085301 on June 4, 2014. Article 48 amended and promulgated by Presidential Decree Hua-tzung-1 No.10300092711 on June 18, 2014. Article 26, 33 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10400002291 on January 14, 2015. Article 23 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10600005931 on January 18, 2017. Article 5-1, 46-1 added and promulgated by Presidential Decree Hua-tzung-1 No. 10600073171 on June 14, 2017. The name of Chapter 1-1 and Articles 11-3 to 11-7 deleted, Article 11-2 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10700125301 on November 21, 2018.
Content：	Chapter 1 General Provisions

Article 1

Collection of taxes shall be governed by this Act; with regard to matters not provided for under this Act, the relevant provisions of other acts and regulations shall govern.
Top↑

Article 1-1

The effectiveness of any interpretative letter or directive issued by the Ministry of Finance in accordance with this Act or any relevant tax act shall inure to the underlying case for which the interpretative letter or directive is issued; provided, however, that in the event that the interpretative letter or directive is favorable to other taxpayer(s), the same shall be applicable to the case(s) pending final decision(s).

Where the MOF issued interpretative letter or directive to change the legal opinion on previous issued interpretative letter or directive and it is detrimental to the taxpayers, it shall take effect as of the date of promulgation or the date assigned by the Ministry of Finance in the future. The effectiveness of the altered interpretative letter or directive shall not apply to the cases where the taxable tax is not yet levied or the taxation is not yet determined prior to the date of promulgation or the date assigned by the Ministry of Finance in the future.

For pending cases prior to the amendment of this Article on 8th November 2011 where the tax collection authorities have based on the altered interpretative letter or directive issued by the MOF which is detrimental to the taxpayers to levy the tax, the preceding Paragraph shall apply.

The effectiveness of the Reference Table for Fines and Multiples of Punishments has been changed by the Ministry of Finance and it is favorable to the taxpayer(s), the same shall be applicable to the case(s) pending final decision(s).
Top↑

Article 2

The term "taxes" as used under this Act shall refer to all the taxes leviable by the state government, provincial (municipal) and county (city)

governments, exclusive of customs duties and mining tax.
Top↑

Article 3

Collection of taxes shall be effected by the competent tax collection authorities of the governments at various levels and, when necessary, may be entrusted to tax collection agents in accordance with the regulations to be prescribed by the Executive Yuan.
Top↑

Article 4

The Ministry of Finance may, based on the principle of reciprocity, decide to grant tax exemption privilege to foreign embassies and consulates and their officials and personnel residing and entitled to diplomatic immunity in the Republic of China, and the organizations and personnel eligible for tax exemption in each other''s country as mutually agreed upon by the Republic of China and the foreign country concerned.
Top↑

Article 5

The Ministry of Finance may, based on principle of reciprocity, enter into a reciprocal tax exemption treaty with a foreign country and put it into force after having obtained the approval of the Executive Yuan thereon and completed the formality of treaty exchange with said foreign country.
Top↑

Article 5-1

The Ministry of Finance may, based on the principle of reciprocity, enter into a treaty or an agreement of information exchange for tax purposes and provision of other mutual tax assistance with a foreign government or an

international organization and put it into force after having obtained the approval of the Executive Yuan and completing the formality of exchange of diplomatic instruments with the foreign government or international organization.

The exchange of information for tax purposes and the provision of other tax assistance with a foreign government or an international organization shall be conducted reciprocally in accordance with the provisions of the treaty or agreement entered into force. Any such matter not provided for in the treaty or agreement shall be governed by the provisions of this Act and relevant laws and regulations. However, the exchange of information with the other contracting party shall not be conducted if it falls under any of the following circumstances:

1.The other contracting party fails to equally provide the same kind of information to the Republic of China;

2.It is obviously difficult for the other contracting party to keep the information received confidential;

3.The information requested by the other contracting party is not for tax purposes;

4.Providing the information requested by the other contracting party would be detrimental to the public interest of the Republic of China; or

5.The other contracting party raises a request on exchange of information without exhausting means available under its investigation procedures.

The Ministry of Finance or its authorized agencies while executing their power to gather information necessary for the exchange of information under the said treaty or agreement in paragraph 1 shall accord the following provisions; notwithstanding the confidentiality provisions of this Act or other laws, the person required to cooperate in providing the information cannot avoid, hinder, or refuse:

1.Information for which extra measures are required to obtain: The Ministry of Finance or its authorized agencies may conduct a necessary investigation into the relevant agency, institution, organization, enterprise, or individual, or request the presence of the subject of the investigation at the Ministry of Finance or the authorized office for enquiry and to provide relevant information.

2.Information which shall be provided to the other contracting party automatically or spontaneously: The relevant agency, institution, organization, enterprise, or individual shall cooperate to provide relevant property, income, business, tax payment, financial account, or other information for tax purposes; in addition, information subject to financial account due diligence rules or other type(s) of review shall only be provided after relevant procedures have been carried out.

The Ministry of Finance or its authorized agencies which provide information to the competent authority of the other contracting party according to the said treaty or agreement in paragraph 1 shall be exempted from confidentiality provisions of this Act and other laws. The confidentiality provisions of other laws described in the preceding two paragraphs refers to the confidentiality provisions set forth in the following financial and tax laws:

1.The confidentiality provisions set forth in the Banking Act, Financial Holding Company Act, Offshore Banking Act, Act Governing Bills Finance Business, Trust Enterprise Act, Credit Cooperatives Act, Act Governing Issuance of Electronic Stored Value Cards, Act Governing Electronic Payment Institutions, Financial Asset Securitization Act, Futures Trading Act, Securities Investment Trust and Consulting Act, Insurance Act, Postal Remittances and Savings Act, Agricultural Finance Act, Central Bank Act, Income Tax Act, and Customs Act.

2.Other laws announced by the Ministry of Finance after consulting with other central competent authorities.

The Ministry of Finance, consulting with the Financial Supervisory Commission and other related agencies is authorized to draw up and promulgate rules and regulations on the scope, the measures of implementation, the presentation of a request, and the information collection of the said treaty or agreement in paragraph 1; the content of information, the time limit and measures for providing information, the standard for due diligence and other reviewing processes described in subparagraph 3(2); the measures governing procedures for providing information to the other contracting party described in paragraph 4 and other related issues.

When applying an agreement for the avoidance of double taxation with respect to taxes on income, which was signed prior to the entry into force of the 26 May 2017 amendment of this Act, and which includes clauses of exchange of information for tax purposes and other tax assistance, paragraphs 2 through 4, and the rules and regulations drawn up as described in the previous paragraph after the amendments of this Act came into force, shall apply.

Top↑

Article 6

Collection of taxes shall have priority over general claims by creditors.

Collection of land value increment tax, land value tax, house tax, and

business tax levied on goods by the auction of a court or Administrative Enforcement Agency shall have priority over all other claims and mortgages.

With regard to land, house and goods sold at an auction or succeeded by creditor(s) upon the execution of a court or Administrative Enforcement Agency ruling, the executing court or Administrative Enforcement Agency shall, within five (5) days after the completion of said auction or succession process, notify the local competent tax collection authorities of the auction or succession price for it to assess land value increment tax, land value tax, house tax and business tax accordingly. The land value increment tax, land value tax, house tax and business tax so assessed shall be withheld by the executing court or Administrative Enforcement Agency.
Top↑

Article 7

After formation of a bankruptcy estate, any tax payable thereon shall be deemed an expense of the bankruptcy estate and shall be paid in full by the trustee in bankruptcy, subject to the provisions set forth under the Bankruptcy Act.
Top↑

Article 8

Taxes arising from the reorganization of a company shall be deemed the debts incurred during the reorganization of the company and shall be paid in full subject to the provisions set forth under the Company Act.
Top↑

Article 9

The statutory duty of a taxpayer shall be performed during the office hours of the tax collection authorities concerned, except for the duty of payment of taxes which shall be performed during the office hours of the acting tax collecting institution concerned.
Top↑

Article 10

Where a taxpayer failed to pay taxes within the statutory tax-paying period due to the occurrence of a natural disaster or incident, the competent tax collection authorities may, based on the situation, extend the tax-paying period and make a public announcement of such extension.
Top↑

Article 11

Documentary evidence which should be obtained from other persons and counterfoil or duplicate of documentary evidence which should be issued to other persons under the tax act shall be kept for a period of five (5) years.
Top↑

Article 11-1

The term "equivalent collateral" as used under this Act shall refer to any of the following properties furnished as collateral having a value equivalent to the amount of tax secured:

1.Gold (at a 10% discount); any exchangeable foreign currency as approved by the Central Bank of China and listed securities (at a 20% discount); the regulations governing valuation of the foregoing collaterals shall be prescribed by the Ministry of Finance;

2.Government bonds allowed to be furnished as collateral (at full face value thereof);

3.Bank account passbook (at the principal account of the deposit); or

4.Any other property approved by the Ministry of Finance which is easy for sale and custody and free from any dispute over proprietary rights.
Top↑

Article 11-2

Matters to be transacted and documents to be submitted under this Act or any applicable tax act may be in the form of computer records or transmitted or submitted via electronic transmission medium; the regulations governing the operation thereof shall be prescribed by the Ministry of Finance.

The Ministry of Finance shall cooperate with national policies to actively reward or guide taxpayers to use electronic payments to maintain the government's tax base, increase taxes, and achieve fair taxation.
Top↑

Chapter 1-1 The Protection of Taxpayer’s Rights (Deleted)

Article 11-3

(Deleted)
Top↑

Article 11-4

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Article 11-5

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Article 11-6

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Top↑

Article 11-7

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Top↑

Chapter 2 Obligation to Pay Taxes

Article 12

For a jointly-owned property, the manager thereof shall be the taxpayer. In the event where no manager is appointed to a jointly-owned property, each of the co-owners thereof shall pay the taxes for his/her own portion of such jointly-owned property he/she owns respectively. If the property is collectively owned by a plural persons, all the collective owners as a whole shall be collectively regarded as the taxpayer.
Top↑

Article 12-1

In relation to laws involving taxation, such laws should be construed in accordance with the principle of taxation by law and the respective purposes of the relevant laws, balancing therewith the economic purposes and the principle of equality in substantive taxation.

The tax collection authority acknowledges that the constituent elements and facts of the tax assessment shall be based on the existence of actual economic relationships and their related interests.

A taxpayer, based on gaining tax benefits, abuses legal forms to aovid the constituent elements of taxation and attain the economic benefits equivalent to normal transactions, such actions shall be termed tax avoidance.

The tax collection authority shall bear the burden of proof in ascertaining the tax avoidance in the preceding paragraph and the constituent elements and facts of the tax assessment in the second paragraph.

The obligation of taxpayers to assist the reporting of the required information according to this Act and any relevant tax acts is not exempted from the provision in the preceding paragraph.

The tax collection authority,in identifying the obligations of taxpayers in transactions with related parties,as in the case prescribed in the second or third paragraph,and in determining the correct calculation of the tax payable by the taxpayers may, in accordance with the tax laws, make adjustment of the calculation based on normal transactions or the obtained information.

The taxpayers may,before engaging in specific transaction, provide relevant documents to the tax collection authority for consultation；the tax collection authority shall reply within six months.
Top↑

Article 13

During the process of liquidation upon the dissolution of a juristic person, a partnership or a non-juristic person organization, the liquidator shall, prior to the distribution of residual assets, pay in full the outstanding taxes in the order of payment as specified under the applicable acts.

In the event where the liquidator acts contrary to the provisions of the preceding Paragraph, the liquidator shall pay the outstanding taxes.
Top↑

Article 14

Upon the death of a taxpayer, the will executor, heir(s), beneficiary (beneficiaries) or the estate administrator may divide the estate or deliver the gift property, if any, only after having paid all outstanding taxes in the order of payment specified under the applicable acts.

In the event that the will executor, heir(s), beneficiary (beneficiaries) or the estate administrator acts contrary to the provisions of the preceding Paragraph, he/she shall pay in full the outstanding taxes.
Top↑

Article 15

Where a profit-seeking enterprise ceases to exist after a merger, the surviving or newly incorporated profit-seeking enterprise shall pay in full the taxes originally payable by the dissolved enterprise prior to the merger.
Top↑

Chapter 3 Collection of Taxes

Section 1 Tax Payment Notice

Article 16

A tax payment notice shall contain the particulars, including the name or title and address of the taxpayer, type of tax, tax amount, tax rate and the deadline for payment of the tax payable, and shall be issued by the tax collection authorities.
Top↑

Article 17

Upon discovery of any incorrect entry, computation error or duplication in the contents of a tax payment notice issued under this Act, the taxpayer receiving such notice may, within the prescribed tax-paying period, apply with the tax collection authorities for review and correction.
Top↑

Section 2 Service

Article 18

Service of a document regarding the payment of tax(es) shall be executed by the tax collection authorities before the commencement date of payment of said tax(es) as stated in the document to be served.

Top↑

Article 19

Various documents to be issued for the collection of tax(es) may be served to the agent, representative, manager or administrator of the taxpayer. In the event that the person to whom the service of a document is to be executed is on military service, the service thereof shall be made to his parent or spouse, or through the military unit that he serves if he has no living parent or spouse.

For the documents issued for the collection of land tax or house tax, the user of such land or house may be named the recipient of said documents.

If all joint owners as a whole are collectively regarded as the taxpayer, the service of the document can be made to one of the joint owners, the tax collection authorities should also issue the tax assessment notice with the receiver of the document and the tax-paying period to all joint owners before the commencement date of payment of said tax(es) as stated in the document to be served. If the joint owners are unascertainable, the service of the tax assessment notice can be made by public announcement, and it shall become effective as of the date following the date of posting on the notice board.
Top↑

Section 3 Collection of Taxes

Article 20

In the event that a taxpayer is subject to delinquency charge for his/her/its failure to pay the tax by the deadline specified under the applicable tax act, a delinquency charge in an amount equal to one percent (1%) of the amount of said tax shall be charged for every two (2) days of delay. Where the period of delay exceeds thirty (30) days, the case shall be referred to the court for compulsory execution.
Top↑

Article 21

Periods for assessment shall be determined in accordance with the following provisions:

1.For the tax which should be declared and paid by a taxpayer under the act and has been declared within the statutory period for filing tax return, and which the taxpayer has no intention to evade by fraud or any other unrighteous means, the period for assessment shall be five (5) years.

2.For the stamp tax payable by a taxpayer under the act and any other tax which should be assessed by the tax collection authorities based on the data recorded in the Tax Registration Book or obtained through investigation, the period for assessment shall be five (5) years.

3.For the tax which is not declared within the statutory period for filing tax return or has been intentionally evaded by the taxpayer by fraud or any other unrighteous means, the period for assessment shall be seven (7) years.

During the periods for taxation set forth in the preceding Paragraph, if any additional tax is found to be assessable on the same taxpayer under investigation, the taxpayer shall still be required to make supplemental payment thereof and/or subject to punishment for insufficient payment of said tax; however, no supplemental tax may be assessed or punishment may be imposed in respect of any additional tax which is found to be assessable after the expiry of the applicable statutory period for taxation.
Top↑

Article 22

Commencement date of the period for assessment set forth in Paragraph One of the preceding Article shall be determined in accordance with the following provisions:

1.For a tax which should be voluntarily declared and has been declared by the taxpayer under the act within the statutory period for filing tax return, the commencement date shall be the actual filing date of the tax return filed by the taxpayer.

2.For a tax which should be declared voluntarily by the taxpayer under the act but has not been declared within the statutory period for filing a tax return, the commencement date shall be the date following the expiration date of the statuary period for filing the tax return.

3.For stamp tax, the commencement date shall be the date on which the stamp tax becomes payable under the act.

4.For a tax which is assessed by the tax collection authorities based on the data recorded in the Tax Registration Book or obtained through investigation, the commencement date shall be the date following the expiration date of the period of collection of such tax.
Top↑

Article 23

The period for collection of a specific tax shall be five (5) years commencing from the date following the expiration date of the period for payment of said tax. Any tax which is collectable but has not been collected during the period for tax collection shall no longer be collectable, except that the tax for which a request for compulsory execution has been forwarded to Administrative Enforcement Agency, or a declaration for participation in distribution has been filed with the court in accordance with the provisions of the Compulsory Execution Act, or a claim has been filed in accordance with the Bankruptcy Act and is pending.

With regard to the taxes collectable under Article 10, 25, 26 or 27, the period for tax collection set forth in the preceding Paragraph shall commence from the date following the expiration date of the altered period for tax payment.

Where the forwarding of a request for compulsory execution is held in abeyance under Article 39 hereof or the collection of tax is suspended under other acts, the duration of such temporary deferral or suspension of execution of taxation shall be excluded or deducted from the period for tax collection as provided in Paragraph 1.

Any uncollected tax which has been forwarded to Administrative Enforcement Agency for compulsory execution shall be effective for 5 years commencing from the date following the expiration date of the period for tax collection. The period of execution, starting on a date with the five-year period, may remain effective for a period of five more years after the end of the five-year period. In the case that at the end of the said ten years(five plus five) that the compulsory execution has not yet been concluded, such order will no longer be effective.

Where a case has been forwarded to the Administrative Enforcement Agency for compulsory execution before the amendment on 5th March 2007, but has not yet been concluded, it cannot remain open for more than five years commencing from the date of this amendment. However, should a taxpayer fail to pay off an amount of tax of NT$10,000,000 or more by the end of 4th March 2017 or should any one of the following circumstances occur during the period of execution, the case may still remain open until the end of

4th March 2022:

1.Where a taxpayer fails to make a payment on a tax due over the amount of NT$500,000 by the end of 4th March 2012.

2.Where a confirmed verdict of arrest detention has been issued to a taxpayer by the court through the petition of Administrative Enforcement Agency before 4th March 2012 in accordance with Article 17 of the Administrative Enforcement Act.

Should the circumstance specified in the original Paragraph 5-1 of this Article occur prior to the enforcement of articles of this Act that were amended on 30th December 2016, and should the amount of tax due after the amendment and enforcement of said articles have been less than NT$10,000,000 by the end of 4th March 2017, the tax shall no longer be collectable from 5th March 2017.
Top↑

Article 24

Where a taxpayer fails to make a due taxpayment, the tax collection authorities may notify the government authorities concerned to prohibit said taxpayer from transferring or creating other rights over the property of the taxpayer at a value equivalent to the amount of the outstanding tax payable, and may, if the taxpayer is a profit-seeking enterprise, notify the competent authorities to prohibit said taxpayer from reducing its capital or applying for the cancellation of its registration.

In the event of any indication that the taxpayer failing to make the due tax payment as described in the preceding Paragraph intends to conceal or transfer his/her/its property or to evade tax, the tax collection authorities may, without furnishing any security, apply with the court for a provisional seizure of his/her/its property, except in the case where the taxpayer has furnished property equivalent to the tax payable as security.

Any individual residing in the Republic of China or any profit-seeking enterprise operating within the territory of the Republic of China, which fails to pay tax in due date, the single account of tax due or the combined account of tax due plus fine, if over the amount of NT$1,000,000 for the individual or over the amount of NT$2,000,000 for the profit-seeking enterprise; as well as before the conclusion of procedures for administrative remedies, if the amount is over NT$1,500,000 for the individual, and the amount is over NT$3,000,000 for the profit-seeking enterprise, the Ministry of Finance may request, the National Immigration Agency of the Ministry of Interior to restrict the said taxpayer from exiting the Republic of China. If the taxpayer is a profit-seeking

enterprise, the responsible person thereof may be restricted from exiting the Republic of China. However, in the event that the taxpayer has furnished property equivalent to the tax payable as security, such restriction shall be lifted.

When the Ministry of Finance requests, the National Immigration Agency of the Ministry of Interior to restrict the said taxpayer from exiting the Republic of China, it shall also simultaneously notice, the said taxpayer in writing the reasons with remarks for the procedures for administrative remedies and delivers the notice as prescribed by law.

If the tax collection authorities fail to carry out the preceding Paragraph 1 or Paragraph 2, the Ministry of Finance may not request, the National Immigration Agency of the Ministry of Interior to restrict the said taxpayer from exiting the Republic of China in accordance with Paragraph 3.

The period of restriction from exiting the Republic of China by the National Immigration Agency of the Ministry of Interior shall not be over five years from the date of enforcement.

The taxpayer or the responsible person of an enterprise, if falls under any of the falling conditions, the Ministry of Finance may request, the National Immigration Agency of the Ministry of Interior to lift such restriction:

1.Restriction from exiting the Republic of China has already over the period provided in the preceding paragraph.

2.The taxpayer has paid the tax due and fine, or has furnished property equivalent to the tax payable as security to the tax collection authorities.

3.The administrative remedy and penalty procedures were concluded, and the combined amount of the tax due and fine is under standard provid in paragraph 3.

4.The company which owes the tax has been dissolved and settled by law, and has no remaining assets to pay for tax and fine.

5.The tax due by the taxpayer has been allocated in accordance with settlement or bankruptcy procedure of the Bankrupt Law.

Top↑

Article 25

Under any of the following circumstances, the tax collection authorities

may collect any tax leviable under the act prior to the statutory date of taxation of such tax, except in the case where the taxpayer has furnished property equivalent to the tax payable as security:

1.Where there is an indication that the taxpayer is apparently intending to conceal or transfer his/her/its property or to evade tax;

2.Where the taxpayer applies for an exit permit prior to the statutory commencement date of collection of such tax; or

3.Where early tax collection is applied for by the taxpayer for any other specific reason.

Any tax which is collectible by law but has not been collected before the taxpayer concerned is declared bankrupt or is ordered by a court ruling to proceed with company reorganization shall be deemed a due obligatory claim against the bankrupt or a due claim in the company reorganization upon the announcement of bankruptcy or rendition of the ruling for company reorganization.

Top↑

Article 25-1

In accordance with this Act or any relevant tax act, where the amount of tax which shall be paid additionally or to be transferred for compulsive execution by the tax collection authority, is less than a specific amount, the Ministry of Finance may, depending upon the actual situation and after obtaining the approval of the Executive Yuan, waive the payment or compulsive execution.

Top↑

Section 4 Deferred Payment of Taxes

Article 26

In the event that a taxpayer is unable to pay in full a tax within the statutory period for tax payment upon the occurrence of a natural disaster, force majeure, or being economically disadvantaged, an application may be filed with the competent tax collection authorities within the statutory period for tax payment for the deferral of the tax payment or for payment by installments; the period of such deferral or installment payments shall not exceed three (3) years.

The scope of natural disaster, force majeure, and economically disadvantaged persons, as well as implementation regulations in the preceding paragraph shall be prescribed by the Ministry of Finance.
Top↑

Article 27

In the event that a taxpayer fails to make timely payment of any tax for which the extension for tax payment or payment by installments has been approved, the tax collection authorities may, within three (3) days from the date following the expiration date of that particular payment, issue to the taxpayer a written notice, demanding the payment of the remaining tax in a lump sum within ten (10) days. In the event that the taxpayer further fails to pay such tax within the given time limit, the tax collection authorities shall forward the case to the court for compulsory execution.
Top↑

Section 5 Refund of Taxes

Article 28

In the event that a taxpayer has made overpayment of any tax as a result of mis-application of tax law or mis-calculation by him or herself, an application for refund of such overpaid tax supported by substantial documentation may be filed within five years from the date of payment thereof. Application for refund of such overpaid tax shall be denied if it is filed after the said five-year period.

In the event that a taxpayer has made overpayment of any tax as a result of mis-application of tax law or mis-calculation by the tax collection authorities or other mistakes that can be attributed to relevant government agencies, the tax collection authorities shall refund the overpaid tax within two years from the date the mistake was found out, and the period of refundable overpayment of tax is not restricted to within five years from such date.

In the event that the overpayment of tax in the preceding Paragraph 1 or Paragraph 2 was made by the taxpayer in cash, the tax collection authorities shall, based on the fixed interest rate for a one-year term time deposit of the postal savings, calculate daily interest for such amount of overpaid tax starting from the date the overpaid amount was made

till the documentation required by the internal procedures of the tax collection authorities for the refund of overpayment of tax is completed and such interest shall be added to the amount of the refund.

In the event that the overpayment of tax in Paragraph 2 was made before this Article was amended and became effective, the amended regulation shall apply.

In the event that the preceding mistakes were already known to the tax collection authorities before this Article was amended and became effective, the two-year period for refund of overpayment of tax shall commence from the date this Article was amended and became effective.
Top↑

Article 29

For the tax payment refundable to a taxpayer, the tax collection authorities shall offset the refundable tax payment against the delinquent taxes receivable from a said taxpayer, and shall forthwith inform, by notice, said taxpayer of such offset.
Top↑

Section 6 Investigation

Article 30

For the collection of information required for taxation, investigator(s) appointed by the tax collection authorities concerned or the Taxation Administration of the Ministry of Finance may conduct an investigation into the relevant entity, organization or individual, request the subject of an investigation to provide accounting books, receipts or other relevant documents, or request the presence of a taxpayer at the office of the investigator(s) to answer questions, to which the subject of the investigation shall raise no objection.

The investigation in the above paragraph shall not exceed the necessary scope for the collection of the information required for taxation.

Where the subject of an investigation considers the manner of the investigation conducted by the investigator improper, he/she/it may request the authorities in which the investigator serves or the supervisory authorities to handle the same in an appropriate manner.

The competent tax collection authorities or the Taxation Administration of the Ministry of Finance shall issue receipts for receiving any and all accounting books or documentary evidence provided by the taxpayer and other related parties, and shall return the same to the provider(s) thereof within seven (7) days from the date on which all such accounting books and documentary evidence are provided, unless there is a suspicion of tax evasion. Under special circumstances, the period of retention of such documents may be extended for another seven (7) days, with the approval of the head of the competent tax collection authorities or of the Taxation Agency of the Ministry of Finance.

Top↑

Article 31

With regard to a case involving a suspicion of evasion or omission of income tax and/or business tax, the tax collection authorities may, with good cause shown, apply with the local judicial authorities for a search warrant and, in conjunction with local police officers or autonomy officials, enter and search the place where relevant accounting books, documents and/or evidence might be concealed. No person other than the personnel of the above-said authorities may take part in such search. Any and all relevant accounting books, documents or evidence seized through search shall be brought back, jointly by the participants in the search operation, to the competent tax collection authorities for handling in accordance with the act.

Upon receipt of the application from the tax collection authorities concerned, the judicial authorities shall, if accepting the cause(s) stated in the application, promptly issue the search warrant required. The tax collection authorities shall, within ten (10) days after the issuing date of the search warrant, complete the execution of search and return the search warrant to said judicial authorities. With respect to other matters relating to the search and seizure, the provisions of the Code of Criminal Procedure shall apply mutatis mutandis.

Top↑

Article 32

Investigators appointed by the tax collection authorities or the Ministry of Finance shall, while executing official duties, present the evidentiary documents pertaining to the official duties that they are executing; the

investigated person may refuse to be investigated if the investigator fails to present said evidentiary documents.
Top↑

Article 33

Regarding the information about a taxpayer in connection with the property, income, business and tax payment of said taxpayer, the tax officials shall keep such information strictly confidential without disclosing them to any other person except the following persons and institutions:

1.The taxpayer himself/herself/itself or his/her heirs.

2.The agent or advocate authorized by the taxpayer.

3.Tax collection authorities.

4.Supervising and controlling authorities.

5.Government agencies responsible for administrative appeals or lawsuits related to taxation affairs.

6.Government agencies investigating the cases involving taxation affairs.

7.Government agencies and their personnel as approved by the Ministry of Finance.

8.Any creditor who has obtained a final judicial judgment or any other title for execution.

The restrictions set forth in the preceding Paragraph shall not apply to cases where the tax collection authorities provide any taxpayer data and information disclosing the names or titles of the taxpayers involved in accordance with the provision of ”The Freedom of Government Information Law” of the taxpayers involved, including government authorities for statistical purposes, schools and research staff, academic and research institutions and researchers for teaching or research purposes, and public authorities and the representatives of the people for supervision purposes.

The government agencies and personnel in Items 4 through 8 of the first paragraph who obtain the data or information approved by the Ministry of Finance shall not use them for other purposes, and in the event of any of the government officials specified in Items 4 through 7 or anyone as specified in Item 8 of the first paragraph hereof is found to have disclosed the data and information provided by the tax collection authorities as specified in the first paragraph hereof, the third paragraph

of Article 43 governing the disclosure of confidential data and information by tax officials shall apply mutatis mutandis.
Top↑

Article 34

After the confirmation of a serious case of insufficient tax payment or tax evasion, the Ministry of Finance or the tax collection authorities designated may make a public announcement of the name or title of the tax debtor or tax evador and the facts of such tax delinquency or tax evasion without being subject to the restriction set forth in the first Paragraph of the preceding Article.

The Ministry of Finance or the tax collection authorities designated may, after obtaining the consent of the taxpayers concerned, make a public announcement of the names or titles of the taxpayers having paid greater amount of taxes, and award them; the regulations governing such awards shall be prescribed by the Ministry of Finance.

The term "confirmation" as used in the first Paragraph of this Article shall refer to any of the following circumstances:

1.Where the taxpayer fails to apply for recheck after a case is assessed by the competent tax collection authorities;

2.Where the taxpayer fails to file an administrative appeal after a decision on the recheck is made;

3.Where the taxpayer fails to file an administrative re-appeal after a decision on the administrative appeal is made;

4.Where the taxpayer fails to initiate an administrative litigation after a decision on the administrative re-appeal is made; or

5.Where a judgment is rendered in an administrative litigation.
Top↑

Chapter 4 Administrative Remedies

Article 35

A taxpayer may, when disagreeing with the decision made in a tax assessment

notice, file an application in the statutory format for recheck, stating therein the reasons for disagreement along with evidentiary documents, and in accordance with the following provisions:

1.In the event where an amount of tax payable or tax shortage is stated in the tax assessment notice, an application for recheck shall, after receipt of the Tax Payment Slip, be filed within thirty (30) days from the date of expiration of the period for payment of said tax;

2.In the event where no tax payable or tax shortage is stated in the tax assessment notice, an application for recheck shall be filed within thirty (30) days from the date of receipt of the tax assessment notice; or

3.In the event where the tax collection authorities issued the tax assessment notice to joint owners or by public announcement, an application for recheck shall, after receipt of the Tax Payment Slip, be filed within thirty (30) days from the date of expiration of the period for payment of said tax under subparagraph 3 of article 19.

In the event where a taxpayer or his/her/its agent has failed to apply for recheck within the statutory period due to the occurrence of a natural disaster, incident, or an event of force majeure, the taxpayer or his/her/its agent may, within one month after the extinguishment of the cause of delay, file an application, along with concrete evidence, for reinstatement of original conditions provided; however, no recheck application shall be allowed if the period of delay in applying for recheck exceeds one year.

When filing the application for reinstatement of original conditions pursuant to the preceding Paragraph, the applicant shall simultaneously complete the necessary action(s) which should have been completed during the statutory period for filing the application for recheck.

After receipt of an application for recheck, the tax collection authorities shall make a decision on the recheck within two months; the commencement date shall be the date the application was received from tax payers. If all joint owners as a whole are collectively regarded as the taxpayer, the tax collection authorities shall make a decision combined with all applications on the recheck within two months; the commencement date shall be the date of the period for application recheck.

In the event that the tax collection authorities fail to make a decision upon the expiry of the period set forth in the preceding Paragraph, the taxpayer may file an administrative appeal without further notice.
Top↑

Article 35-1

With regard to the taxes leviable and collectable by the customs on imported goods, the provisions governing tax collection and the procedures for administrative remedies as set forth in the Customs Act and the Statute for Prevention of Smuggling shall apply mutatis mutandis.
Top↑

Article 36

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Top↑

Article 37

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Top↑

Article 38

A taxpayer may, when disagreeing with the decision on the recheck application rendered by the tax collection authorities, file an administrative appeal and initiate an administrative litigation.

In the event that the final recheck decision, or the final decision of appeal, or the judgment rendered with respect to an administrative appeal or an administrative litigation rules that a refund of tax shall be made to the taxpayer, the tax collection authorities shall return the tax refund within ten (10) days after the date on which the recheck decision concerned is made, or after receipt of the written decision on an administrative appeal or the original copy of the judgment rendered by an administrative court, and shall concurrently pay to the taxpayer the daily interest accrued on the amount of the refundable tax at the interest rate based on the fixed interest rate on January 1 of each year for one-year time deposit of postal savings, for the period from the date on which the taxpayer originally made the tax payment to the date the tax refund notice was

issued by the tax collection authorities , or the date the check was issued by the national treasury.

In the event that the final recheck decision, or the final decision of appeal, or judgment rendered with respect to an administrative appeal or an administrative litigation rules that a supplementary payment of tax shall be made by the taxpayer, the tax collection authorities shall issue a notice to the taxpayer concerned demanding the supplementary payment of tax to be made within ten (10) days after the date on which the recheck decision concerned is made, or after receipt of the final written decision on an administrative appeal or the original copy of the judgment rendered by an administrative court, and shall charge the taxpayer the daily interest accrued on the amount of such supplementary tax at the interest rate based on the fixed interest rate on January 1 of each year for one-year time deposit of postal savings, for the period from the date following the original deadline for making the payment of such tax to the date said notice was issued demanding supplementary payment of tax.

In cases where the litigation procedures were concluded in recheck, administrative appeal or administrative litigation prior to the amendment and enforcement of this Article on January 10, 2011, but the tax collection authorities have not yet delivered the refund notice, refund check or supplementary tax payment notice, or have delivered pending the decision of interest rate for administrative remedy, the provisions after the amendment shall apply. However, if the provisions prior to the amendment are more favorable to the taxpayer(s), such provisions prior to the amendment shall apply.
Top↑

Chapter 5 Compulsory Execution

Article 39

Any taxpayer who fails to pay the tax due within thirty (30) days after the expiration of the statutory period for payment of such tax shall be referred to compulsory execution by the tax collection authorities , unless said taxpayer has filed an application for recheck pursuant to the provisions set out in Article 35 hereof.

Unless under any of the following circumstances, a case requiring compulsory execution of payment of tax due and being held in abeyance pursuant to the preceding Paragraph shall be referred to compulsory

execution by the tax collection authorities:

1.Where the taxpayer has paid one-half (1/2) of the amount of tax payable determined in a recheck decision and filed an administrative appeal in due course; or

2.Where the taxpayer has difficulties in paying one-half (1/2) of the amount of tax payable as prescribed under the preceding Paragraph and has furnished an equivalent collateral as security upon the approval of the tax collection authorities; or

3. Where the taxpayer has difficulties in paying one-half (1/2) of the amount of tax payable and has furnished an equivalent collateral as security as prescribed under the preceding Paragraph, according to Paragraph 1 of Article 24,the tax collection authorities have notified the government authorities concerned to prohibit said taxpayer from transferring or creating other rights over the property of the taxpayer at a value equivalent to the amount of tax payable determined in a recheck decision the outstanding tax payable.

In cases where there were tax payable determined in a recheck decision , prior to the amendment and enforcement of this Article on May 14, 2013,

and the taxpayer has not paid one-half (1/2) of the amount of tax payable or has not furnished an equivalent collateral as security as prescribed under the preceding Paragraph, and the tax collection authorities have not yet referred to compulsory execution, the provisions after the amendment shall apply.

Top↑

Article 40

In the event that the tax collection authorities deem it improper to have referred a taxpayer to the court for compulsory execution of the payment of tax due, it may withdraw such case from the court. If the compulsory execution of the court is in process, the tax collection authorities shall apply with the court for cessation of the compulsory execution in process.

Top↑

Chapter 6 Penal Provisions

Article 41

A taxpayer who evades tax payment by fraud or other unrighteous means shall be sentenced to imprisonment for no more than five (5) years, detention, or in lieu thereof or in addition thereto, be imposed with a fine of no more than sixty thousand New Taiwan Dollars (NT$60,000).
Top↑

Article 42

A tax collection agent or tax withholder who conceals, under-reports, or under-collects tax payment by fraud or other unrighteous means, or fails to collect or withhold tax shall be sentenced to imprisonment for no more than five (5) years, detention, or in lieu thereof or in addition thereto, be imposed with a fine of no more than sixty thousand New Taiwan Dollars (NT$60,000).

A tax collection agent or tax withholder who misappropriates the tax payment collected or withheld by he/she/it shall be subject to the same punishment set forth in the preceding Paragraph.
Top↑

Article 43

A person who instigates or assists another person to commit an offense set forth in Article 41 or 42 hereof shall be sentenced to imprisonment for no more than three (3) years, detention, or in lieu thereof, be imposed with a fine of no more than sixty thousand New Taiwan Dollars (NT$60,000).

Where a tax official, an attorney, a certified public accountant, or any other legitimate agent commits an offense described in the preceding paragraph, the penalty to be imposed shall be increased by up to one-half (1/2).

A tax collection official who violates the provisions set forth in Article 33 hereof shall be imposed with a fine of not less than ten thousand New Taiwan Dollars (NT$10,000) but no more than fifty thousand New Taiwan Dollars (NT$50,000).
Top↑

Article 44

Where a profit-seeking enterprise fails to provide or obtain certificates to or from others or to keep certificates as required by the law, a fine in an amount equivalent to five percent (5%) of the total amount of the relevant certificates as verified and determined shall be imposed on such enterprise. If the profit-seeking enterprise obtain the certificates from non-actually traded party, but was found out they indeed have bought the goods and that the certificate was given by the actually traded profit-seeking enterprise and the actually traded profit-seeking enterprise was already fined by law, the penalty may be lifted.

The amount of fines in the preceding paragraph shall not exceed NT$1,000,000.

Top ↑

Article 45

Where a profit-seeking enterprise fails to maintain accounting books or record transactions as required by the prescribed regulations, it shall be imposed with a fine of no less than three thousand New Taiwan Dollars (NT$3,000) but no more than seven thousand and five hundred New Taiwan Dollars (NT$7,500), and shall, in addition thereto, maintain accounting books or record transactions as required by the prescribed regulations within one (1) month. Failure to maintain accounting books or to keep records within the given time limit shall cause the violator to be liable for a fine of no less than seven thousand and five hundred New Taiwan Dollars (NT$7,500) but no more than fifteen thousand New Taiwan Dollars (NT$15,000), and the violator shall maintain accounting books or to record transactions as required by the prescribed regulations within one (1) month. If the violator further fails to do so within the given time limit, it shall be ordered to suspend its business until the required accounting books are maintained or transactions are recorded in accordance with the prescribed regulations.

In the event that the accounting books required to be submitted to the tax collection authorities for stamping as required by the prescribed regulations are not submitted within the given time limit, the taxpayer concerned shall be ordered to submit the same for stamping within another given time limit, and shall, in addition thereto, be imposed with a fine of no less than one thousand and five hundred New Taiwan Dollars (NT$1,500) but no more than fifteen thousand New Taiwan Dollars (NT$15,000). In the event that the taxpayer further fails to submit the accounting books for stamping within the given time limit, a fine shall be successively imposed until the submission is made.

A profit-seeking enterprise which fails to keep accounting books or maintain accounting books at its business place without good cause shall be imposed with a fine of no less than fifteen thousand New Taiwan Dollars (NT$15,000) but no more than sixty thousand New Taiwan Dollars (NT$60,000).
Top↑

Article 46

A profit-seeking enterprise which refuses to be investigated by the investigator appointed by the tax collection authorities or by the Taxation Agency of the Ministry of Finance, or refuses to submit relevant information and documents required for making tax assessment shall be imposed with a fine of no less than three thousand New Taiwan Dollars (NT$3,000) but no more than thirty thousand New Taiwan Dollars (NT$30,000).

A taxpayer shall appear (at the designated place) to answer relevant enquiries upon receiving a notice from the investigator appointed by the tax collection authorities or by the Taxation Agency of the Ministry of Finance. If the taxpayer himself/herself/itself or a legally appointed agent refuses to appear (at the designated place) to answer the enquiries without good cause, a fine of no more than three thousand New Taiwan Dollars (NT$3,000) shall be imposed.
Top↑

Article 46-1

The Ministry of Finance or its authorized agencies may impose a fine from three thousand New Taiwan Dollars (NT$3,000) to three hundred thousand New Taiwan Dollars (NT$300,000) if an agency, institution, organization, enterprise, or individual violates paragraph 3 of Article 5-1, and avoids, hinders, or refuses investigation or inquiry by the Ministry of Finance or its authorized agencies, or fails to submit relevant information and documents required, and may notify them to comply within a given time limit; if compliance is not met within the given time limit, successive fines can be imposed in each case.

One who does not execute due diligence or other reviewing processes on financial accounts prescribed in subparagraph 3(2) of Article 5-1, shall be imposed with a fine from two hundred thousand New Taiwan Dollars (NT$200,000) to ten million New Taiwan Dollars (NT$10,000,000) by the Ministry of Finance or its authorized agencies.

Top↑

Article 47

The provisions of this Act stipulating the criminal punishment for a taxpayer, a tax withholder, or a tax collection agent shall apply to the following persons:

1.The responsible person of a company as provided for under the Company Act;

2.A director or trustee who externally represents a juristic person as provided for under the Civil Code or other acts;

3.The responsible person of a business as provided for under the Business Registration Act; and

4.The representative or administrator of a non-juristic person organization.

When the person as described in the preceding paragraph is not the same person as the person in charge and responsible for the business, the person in charge and responsible for the business shall be imposed a sentence of punishment for criminal offense.
Top↑

Article 48

A taxpayer who commits a material act of tax evasion shall be dealt with in accordance with the applicable provisions of tax acts, and, in addition thereto, the Ministry of Finance shall terminate the tax incentive and recover the benefits to which the taxpayer was originally entitled for the year(s) in which the violation occurred. In the case of a taxpayer is found to have committed serious acts in violation of environmental protection, labor, food safety and sanitation laws, the central regulating authority-in-charge of incentive measures shall notice the Ministry of Finance to terminate the tax incentive and recover the benefits to which the taxpayer was originally entitled for the year(s) in which the violation occurred.
Top↑

Article 48-1

Where a taxpayer voluntarily files a supplementary tax declaration with the tax collection authorities and makes supplementary payment covering the tax amount which he/she/it has failed to declare, as long as it is neither a case brought about by an informant, nor a case under investigation by an investigator appointed by the tax collection authorities or the Ministry of Finance, the taxpayer may be remitted from any or all of the following punishments and from any criminal liability if a criminal act is involved:

1.The punishment imposed under the provisions of Articles 41 through 45 of this Act; and

2.The punishment imposed under various tax acts and regulations governing tax evasion.

Where a profit-seeking enterprise fails to preserve vouchers, in the event that the profit-seeking enterprise has given or obtained the vouchers which are duly and accurately recorded in account books and not involved in tax evasion, and prior to the completion of the administrative remedies or punishments by the tax collection authority, the original evidence has been furnished or equivalent evidence required to be preserved can be obtained, the enterprise may be exempted from the sanction which is prescribed in Article 44 of this Act and from any criminal liability.

In addition to the amount of supplementary tax paid pursuant to the first paragraph, the taxpayer shall pay the daily interest accrued thereon at the interest rate for the one-year term time deposit of the Postal Savings and Remittance Bureau on the original deadline for the payment of the tax for the period from the date immediately following the said deadline to the date on which the supplementary tax is paid.
Top↑

Article 48-2

In the event of a minor offence punishable with a fine under this Act and/or any other tax act, or the amount of tax evaded is less than the specified amount, the fine may be mitigated or remitted.

The standards for determining the severity of a tax-evading act, the amount of tax evaded, and the amount of fine to be mitigated or remitted under the provisions set out in the preceding Paragraph shall be established and submitted by the Ministry of Finance to the Executive Yuan for approval and subsequent promulgation.

Top↑

Article 48-3

A taxpayer who has violated any provision of this Act or any other applicable tax act shall be dealt with according to the act in force as of the date on which the punishment for such violating act is imposed; provided, however, that if the relevant provisions of the act applicable prior to the imposition of the punishment for such violating act are more favorable to said taxpayer, such favorable provisions of the Act shall prevail.
Top↑

Chapter 7 Supplementary Provisions

Article 49

Unless otherwise provided for under this Act, the provisions of this Act in connection with taxation shall be applicable, mutatis mutandis, to the imposition of delinquency charges, interest, surcharge for delayed filing or non-filing of tax return, insufficient payment of tax amount or fines; provided, however, that the tax payment priority set forth in Article 6 hereof and the provisions of Article 38 hereof regarding interest surcharge shall not apply to the imposition of fines
Top↑

Article 50

Except the provisions of Article 41 hereof, the provisions of this Act related to taxpayers shall be applicable, mutatis mutandis, to tax withholders, tax collection agents, tax payment agents and other persons who are required to pay taxes under this Act.
Top↑

Article 50-1

Prior to any amendment to this Act, if the deadline for payment of the tax payable has past, the period of time for collection thereof shall be five (5) years from the date of promulgation of the amendment to this Act.

The period of time for tax collection prior to promulgation any amendment to this Act shall be deducted from the collection period referred to in the preceding Paragraph.
Top↑

Article 50-2

Any person subject to the imposition of penalty under this Act or any other applicable tax act shall be punished by the tax collection authorities, and the relevant provisions governing the penalty procedures as provided for under other tax acts shall not apply. If the person so imposed with a penalty disagrees with such punishment, said person may take appropriate action in accordance with administrative remedy procedures and, prior to the conclusion of the administrative remedy procedures, is not subject to the compulsory execution stipulated in Article 39 hereof.
Top↑

Article 50-3

Where a final decision to impose a fine for an act that occurred before any amendment to this Act is not yet made as of the date on which the amendment to this Act is promulgated and comes into force, such act shall be subject to the provisions set forth in Article 48-2 hereof.
Top↑

Article 50-4

Prior to the promulgation of any amendment to this Act, where a case in which a fine shall be imposed in accordance with this Act or other tax acts is not yet referred to a court for a decision on the imposition of a fine, the tax collection authorities shall impose a fine in accordance with this Act; for a case which has been referred to a court for decision on the

imposition of a fine, such decision shall be made by the court in accordance with the relevant provisions of applicable tax acts in effect prior to the promulgation of the amendment to this Act.

Top↑

Article 50-5

The enforcement rules of this Act shall be established and submitted by the Ministry of Finance to the Executive Yuan for approval and subsequent promulgation.

Top↑

Article 51

This Act shall take effect as of the date of promulgation hereof, however, the effective date of the amendments made on April 26, 2011 shall be decided by the Executive Yuan.

Top↑

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System