Content

Title：	Operation Guidelines for Diversified Services of Uniform Invoice Redemption Ch
Date：	2020.07.23
Legislative：	1.Promulgated by Decree No. 10704669500 issued by the Ministry of Finance on November 7, 2018 (Effective as from January 1, 2019). 2.Promulgated by Decree No. 10804644040 issued by the Ministry of Finance on November 11, 2019. 3.Promulgated by Decree No. 10904575430 issued by the Ministry of Finance on July 23, 2020.
Content：	Article 1 These Guidelines are stipulated to provide consistent and objective criteria of operation for diversified services of uniform invoice redemption. Article 2 The terms used herein are defined as follows: 1. Redemption agency: the uniform invoice winning prize disbursement institutions re-entrusted by Printing Plant, Ministry of Finance (hereinafter the “Printing Plant”) which is entrusted, as stipulated in the last part of Paragraph 1, Article 7 of the “Uniform Invoice Award Regulations”. 2. Redemption channel (1) Physical channel: the physical site of the redemption agency or its re-delegated uniform invoice winning prize disbursement institutions. (2) Internet channel: Taiwan nationals or Alien Resident Certificate holders from foreign countries, mainland China, Hong Kong, or Macao who redeem the electronic invoice prize by using the redemption application (hereinafter “redemption APP”) on mobile devices which is developed by the Ministry of Finance. 3. Winning uniform invoice database: established by the Fiscal Information Agency, Ministry of Finance which integrates the uniform invoice winning information provided by that Agency and the national taxation bureau of the Ministry of Finance. 4. Identity authentication system: the identity verification inquiry system provided by the Department of Household Registration, Ministry of the Interior or National Immigration Agency. 5. Redemption platform: the platform concatenating redemption channel, the database of Uniform-Invoice Prize Winning Numbers and identity authentication system constructed by the redemption agency. Article 3 The redemption method of the physical channel is as follows: 1. Within the deadline for claiming the prizes, the prizewinner shall hold the valid identity document and the winning uniform invoice record stub, printed paper or certified copies of electronic uniform invoices or the prize-drawing copies which are issued from public utilities with the identification codes of carriers they are printed on in order to claim the prize at the physical channel. The valid identity documents stated here are as follows: (1) Taiwan national: national identification card. (2) The people of the Mainland China Area and the residents of Hong Kong and Macao; entry/exit permits or resident certificate. (3) Alien: passport or resident certificate. (4) The organizations or institutions that received the invoice: certificate of permission of the competent authority and the trustee’s identity document of the preceding three sub paragraphs. (5) Professional practitioner: arrangement notice for uniform serial number and the trustee’s identity document of the sub paragraphs (1) - (3).

(6) Others: certification to identify identity.
2. Prizewinners shall claim their prizes at financial institutions during the business hours announced by the redemption agency; prizewinners of Prize 5, Prize 6 and hundred-dollar prize, in addition to claiming their prizes at the physical channels of financial institutions (See Article 2, (1) above), may also choose to redeem cash, redeem equivalent goods, or stored value at the designated non-financial institutions announced by the redemption agency from 9:00 am to the end of the business hours (up to 11:00 pm), and can only redeem equivalent goods or stored value during other business hours.
3. Physical channels using the redemption platform to record the prizewinner’s identity information who win Prize 4 or higher prizes and the million-dollar prize of winning numbers exclusive to cloud invoices in the winning uniform invoice database, must send the information to the identity authentication system for verification.
4. Prizewinners shall fill in the prizewinner’s name, amount for the prize, and telephone number in the receipt or blank of the winning uniform invoice. Organizations or institutions that are entitled to receive prizes shall stamp their official stamp on the back and fill in the amount for the prize, the name of the trustee, and telephone number.
Article 4
The method of redemption of the internet channel is as follows:
1. Download and install the redemption APP, and log in with the account information (mobile phone number and verification code) of the Ministry of Finance's electronic invoice integration service platform (hereinafter the “integrated service platform”), or link to the integrated service platform to register a new account by the redemption APP.
2. After logging in the redemption APP, prizewinners should enter their identity information and the NTD deposit account opened in the domestic financial institution or postal institution, and complete the user identification and deposit account verification while operating the award-winning function.
3. The scope of the prize redemption and service time
(1) Prize winners holding the winning cloud invoices which are stored in the commonality carriers-mobile barcodes can claim all prizes. However, it is not applicable under any of the following circumstances:
(1) Set up a remittance account on the integrated service platform before prize drawing. (excluding the drawing day, the same as below)
(2) Print the certification copy of the electronic invoices after prize-drawing. (Including the drawing day, the same as below)
(3) Prize winners holding the winning cloud invoices issued by the membership numbers of business entities or their partner organizations stipulated in Subparagraph 1, Paragraph 2, Article 32-1 of “The Value-Added and Non-Value-Added Business Tax Act”, (hereinafter referred to as the Business Tax Act) which are stored in the commonality carriers-mobile barcodes after prize-drawing.

(2) Prizewinners holding the printed certification copy can redeem only Prize 5, Prize 6 and hundred-dollar prize.
(3) It is not allowed to redeem by internet channel a winning uniform invoice that has a specified purchaser's uniform serial number. In addition, no organization or institutions may redeem a winning uniform invoice by the internet channel.

(4) The redemption APP shall provide 24-hour redemption service within three months from 0 o’clock on the sixth day of the next month after each prize-drawing (postponed to the next working day in case of holiday).
4. Prizewinners shall operate the photo function to take a picture of the winning uniform invoice and upload when using the redemption APP to redeem Prize 5 , Prize 6 and hundred-dollar prize of the printed certification copy, and claiming the prize while the information contained in the invoice shall be consistent with the content of the winning uniform invoice database. Invoices for completed redemption procedures may not be donated and awarded again.
Prizewinners or others deliberately claiming the prize of the invoice and who has completed redemption procedures of the preceding paragraph at the

physical channel, the redemption agency may report to the Printing Plant to stop the prizewinner or others using the redemption function to claim the prize for one year.

Article 5

Prizewinners holding the winning cloud invoice issued by the business entity stipulated in Paragraph 4, Article 6 of "The Value-Added and Non-Value-Added Business Tax Act" (referred to as offshore electronic services business entity), claim their prizes as follows:

1. Prizewinners hold the cloud invoices that are stored in the commonality carrier-mobile barcode can claim the prizes via the redemption APP. However, it is not applicable for prizewinners who have set up a remittance account on the integrated service platform.
2. Prizewinners hold the cloud invoices that are not stored in the commonality carrier-mobile barcode, can print the printed certification copy from the multimedia machine (KIOSK) in convenience store and claim the prizes at the physical channel.

Prizewinners holding the cloud invoice issued by the membership numbers of business entities or their partner institutions stipulated in Subparagraph 1, Paragraph 2, Article 32-1 of "The Value-Added and Non-Value-Added Business Tax Act", claim their prizes as follows:

1. The winning cloud invoices that are stored in the commonality carrier-mobile barcode can claim the prizes via the redemption APP, or print the printed certification copy from the multimedia machine (KIOSK) in convenience store and claim the prizes at the physical channel. However, it is not applicable for prizewinners who have set up a remittance account on the integrated service platform.
2. For winning cloud invoices that are stored after prize-drawing or not stored in the commonality carrier-mobile barcode, prizewinners can carry the printed certification copy and claim the prizes at the physical channel. However, prizewinners holding the printed certification copy can redeem only Prize 5, Prize 6 and hundred-dollar prize via the redemption APP.

Article 6

Cloud invoice prizewinners who set up the remittance account before prize-drawing in accordance with Subparagraph 1, Paragraph 3, Article 8 of the "Uniform Invoice Award Regulations", may have taxes deducted from the award and the balance transferred directly to the designated account by the redemption agency.

Article 7

The physical channel find that the uniform invoices held by the public did not match the data of the inning uniform invoice database while granting a cash award(such as no data, random code does not match, format errors, repeated issuing or others) shall handle as following procedures:

1. The physical channel shall require the prizewinner to provide their contact information on the invoice, then send the copy of the invoice to the redemption agency after identifying a non-forgery invoice and a non-disburse situation, and return the invoice to the prizewinner. The redemption agency shall notify the prizewinner of the result.
2. The redemption agency shall report any abnormal invoice information to the Printing Plant daily (working day).
3. The Printing Plant shall provide the abnormal invoice information daily (working day) to the competent taxing authority where the business entity which issues uniform invoices is located to verify the reasons; the competent taxing authority shall reply whether the prize can be awarded or not within five days (working day).
4. The Printing Plant shall return the results in accordance with the preceding sub paragraph and notify the redemption agency to grant the prize, and if the business entity which issues cloud invoices does not upload the winning invoice information, the Printing Plant shall log in the award information.
5. The redemption agency shall, within three days (working days) from the day after receiving the notice from the Printing Plant, notify the prizewinner taking the winning uniform invoice to claim the prize at the physical channel announced by the redemption agency before the end of the month of the award deadline; expired prizes will not be awarded.

Article 8

Other notices herein are as follows:
1. The redemption agency shall provide a 24-hour customer service line and announce redemption-related information on its official website.
2. Reporting operations
(1) The uniform invoice record stub shall be reported on paper.
The redemption agency shall deliver the prize disbursement list and the uniform invoice record stubs to the Printing Plant before the end of the month after the redemption month. If the quantity of the uniform invoice record stubs received by the Printing Plant is incorrect, or the information on the uniform invoice record stubs does not qualify the requirements for the award, the Printing Plant can make adjustments when the redemption agency applies for the prize disbursement and commission.
(2) The cloud invoice shall be made by electronic report.
a. The redemption agency shall send the prize disbursement file to the Printing Plant before the end of the month after the redemption month.
b. The Printing Plant shall check the redemption records of the prize disbursement list and the winning uniform invoice database. If there is any discrepancy, the redemption agency shall provide the redemption-related evidence for confirmation.
c. The Printing Plant shall conduct a checking operation monthly, and Prize 1 and higher prizes (including the million-dollar prize of winning numbers exclusive to cloud invoices) shall be checked in full, and the other prizes shall be handled by random inspection. The redemption agency shall cooperate with providing the redemption-related evidence.
d. The electronic report file should be stored in a read-only manner by using appropriate electronic media and storage formats, and should be noted for readability and a well-established backup and restore mechanism. In case of damage, it should be repaired immediately; if it cannot be repaired, it should be invalidated and re-made; if it cannot be made, it should be noted and handled in accordance with the process of file corruption stipulated in Article 119 of the “Accounting Act” and “The Implementation Regulations for Archives on Electronic Storage”.
e. The storage place of electronic media should have appropriate control of the environment and safety control measures to avoid damage or loss.
3. The payments of stamp tax for the winning uniform invoice are as follows:
(1) The physical channels entrusted by the redemption agency shall deduct the stamp tax from the awards, and the redemption agency shall apply a consolidated payment of stamp tax on a scheduled basis deducted in the preceding paragraph to the competent tax authorities of the county or city where the physical channel is located.
(2) The prizewinner is responsible for stamping the revenue stamps.
4. If the uniform invoice winning prize exceeds NT$5,000, the redemption agency shall award the prize after deducting the tax in accordance with the “Standards of Withholding Rates for Various Incomes”, and deal with the tax payment and declaration according to the law. Prizewinners who claim the prize on the internet can choose to entrust the redemption agency to contact the relevant authority to provide the information of filling in and sending a withholding statement, or enter it by himself. The redemption agency shall send the electronic file of the withholding statement to the prizewinner by e-mail before February 10 the next year.
5. The redemption agency shall compile the specific process, the competent authority, the operation file, and the file storage of the electronic processing operation for diversified services of uniform invoice redemption into an operation manual.

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