

Content

Title : The Operation Directions for Business Tax Declaration Electronic Data [Ch](#)

Date : 2020.09.14

Legislative : 1. Feb. 23. 2000 Promulgated as per Decree No.0890450552, Ministry of Finance  
2. Mar. 28. 2002 Amended as per Decree Tai-Finance-Collection No.91930015, Ministry of Finance  
3. Nov. 6. 2003 Amended as per Decree Tai-Finance-Collection No.92761791, Ministry of Finance  
4. Sep. 29. 2004 Amended as per Decree Tai-Finance-Collection No.0937630086, Ministry of Finance Effective as from January 1, 2005  
5. Dec. 1. 2006 Amended as per Decree Tai-Finance-Collection No.0952200233, Ministry of Finance Effective as from December 1, 2006  
6. Apr. 25. 2008 Amended as per Decree Tai-Finance-Collection No.0972200042, Ministry of Finance Effective as from June 1, 2008  
7. Mar. 18. 2009 Amended as per Decree Tai-Finance-Collection No.09822000050, Ministry of Finance Effective as from August 1, 2009  
8. Nov. 20. 2009 Amended as per Decree Tai-Finance-Collection No.09822002960, Ministry of Finance Effective as from February 1, 2010  
9. Aug. 10. 2011 Amended as per Decree Tai-Finance-Collection No.10022003880, Ministry of Finance Effective as from September 1, 2011  
10. Aug. 6. 2012 Amended as per Decree Tai-Finance-Collection No.10122006520, Ministry of Finance Effective as from December 1, 2012  
However, Paragraph 2 and 14 Effective as from March 1, 2013  
11. Mar. 15. 2013 Amended as per Decree Tai-Finance-Collection No.1020000953, Ministry of Finance Effective as from July 1, 2013  
12. Oct. 15. 2013 Amended as per Decree Tai-Finance-Collection No.1020004439, Ministry of Finance Effective as from February 1, 2014  
However, Paragraph 5 and 18 Effective as from February 1, 2015  
13. Jun. 30. 2014 Amended as per Decree Tai-Finance-Collection No.1030001985, Ministry of Finance Effective as from September 1, 2014  
However, Paragraph 18 Effective as from February 1, 2015  
14. Oct. 3. 2014 Amended as per Decree Tai-Finance-Collection No.1030003655, Ministry of Finance Effective as from February 1, 2015  
15. Dec. 8. 2015 Amended as per Decree Tai-Finance-Collection No.1040004205, Ministry of Finance Effective as from February 1, 2016  
16. Jun. 3. 2016 Amended as per Decree Tai-Finance-Collection No.1050001359, Ministry of Finance Effective as from July 1, 2016  
  
17. Dec. 6. 2016 Amended as per Decree Tai-Finance-Collection No.1050003292, Ministry of Finance Effective as from February 1, 2017  
18. Mar. 17. 2017 Amended as per Decree Tai-Finance-Collection No.1060000469, Ministry of Finance Effective as from May 1, 2017  
19. Dec. 11. 2017 Amended as per Decree Tai-Finance-Collection No.1060003648, Ministry of Finance Effective as from December 28, 2017  
20. Apr. 3. 2018 Amended as per Decree Tai-Finance-Collection No.1070000688, Ministry of Finance Effective as from March 31, 2018  
21. Dec. 4. 2018 Amended as per Decree Tai-Finance-Collection No.1070003829, Ministry of Finance Effective as from March 1, 2019 However, Paragraph 11, 18, 21, 22 and 25~27 Effective as from August 1, 2019  
22. Sep. 14. 2020 Amended as per Decree Tai-Finance-Collection No.1090003937, Ministry of Finance Effective as from September 16, 2020  
However, Paragraphs 9 and 11 effective as from January 1, 2021

Content : Retailed Attachments

Files : The Operation Directions for Business Tax Declaration Electronic  
Data2020.9.14.pdf

---

Attachments : Appendix 1.pdf  
Appendix 2.pdf  
Appendix 3.pdf  
Appendix 4.pdf  
Appendix 5.pdf  
Appendix 6.pdf  
Appendix 7.pdf  
Appendix 8.pdf  
Appendix 9.pdf  
Appendix 10.pdf  
Appendix 11.pdf  
Appendix 12.pdf  
Appendix 13.pdf  
Appendix 14.pdf  
Appendix 15.pdf

---

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