Content

Title：	Stamp Tax Act Ch
Date：	2002.05.15
Legislative：	1. Full text (24 articles) Promulgated on 8 December 1934 by Presidential Decree. 2. Amendment promulgated on 10 December 1936 by Presidential Decree. 3. Amendment promulgated on 29 February 1937 by Presidential Decree 4. Amendment promulgated on 29 April 1943 by Presidential Decree 5. Amendment promulgated on 18 January 1944 by Presidential Decree 6. Amendment promulgated on 1 October 1945 by Presidential Decree 7. Amendment promulgated on 16 April 1946 by Presidential Decree 8. Full text (30 articles) promulgated on 6 June 1947 by Presidential Decree. 9. Full text (36 articles) promulgated on 3 April 1948 by Presidential Decree. 10. Amendment promulgated on 21 June 1950 by Presidential Decree. 11. Full text (44 articles) promulgated on 6 June 1953 by Presidential Decree. 12. Amendment promulgated on 9 December 1954 by Presidential Decree 13. Amendment promulgated on 24 October 1958 by Presidential Decree 14. Amendment promulgated on 8 June 1973 by Presidential Decree 15. Full text (31 articles) promulgated on 5 July 1978 by Presidential Decree. 16. Amendment promulgated on 5 December 1979 by Presidential Decree. 17. Amendment promulgated on 16 April 1984 by Presidential Decree 18. Amendment to Articles 5, 7 & 9 and deletion of Article 19 promulgated on 17 January 1986 by Presidential Decree. 19. Deletion of Articles 27 and 28 promulgated on 30 July 1993 under Presidential Decree. 20. Amendment to Article 8 promulgated on 15 May 2002 by Presidential Decree No. Hua－Tsung-1-Yi 09100095560.
Content：	**Chapter I - General** Article 1 Certificates stipulated by this Act and drawn up within the territory of the Republic of China shall be subject to the levy of Stamp tax according to this Act. Article 2 Unless otherwise specified in this Act, Stamp tax shall be collected by means of the tax stamps issued by the Ministry of Finance(hereinafter referred to as the MOF). Article 3 The dollar amounts specified in this Act shall be denominated in the national currency (yuan), which, for practical necessity, can be converted into a comparable common currency issued by the authorization of the Central Government with the exchange rate prescribed by the Government. Article 4 Certificates subject to the levy of stamp tax shall be retained for two

years after the rights or obligations cease to exist. But for the public-owned enterprises or the joint ventures of public and private enterprises, the duration of retention shall be governed by the provisions of the Accounting Law and other relevant regulations.

Chapter II - Scope of Taxation

Article 5
Types of certificates subject to the levy of Stamp tax include:
1.(deleted).
2.Receipts for monetary payments: referring to documents, books or records drawn upon the receipt of money, such as receipts, slips, leases, bank books, payment records and the like issued to identify monetary payment, but excluding monetary receipts for commercial invoices or commercial invoices for monetary receipts.
3.Contracts for sale of movables: referring to the deeds receipts issued for sale of movable property.
4.Contracting agreements: referring to an agreement whereby one party undertakes to perform certain task for another party; examples include contracts for various construction projects, printing contracts, and contracts for agency processing.
5.Contracts for sale, transfer, and partition of real estate: referring to the deeds that establish the right of pledge and apply for property rights registration with the competent authority for the sale, exchange, donation, and partition of real estate.

Article 6
The following certificates are exempted from the levy of stamp tax:
1.Certificates established or used by government agencies at all levels and township (town, city, district) offices for general tax obligations.
2.Certificates issued by public or private schools for the management of public funds.
3.Deeds used by public or private enterprises that do not create external rights or obligations include those used internally between head office and branches and do not have external effects.
4.Bills used to collect debts or verify amounts.
5.Duplicates or transcripts with the originals having tax stamps affixed.
6.Bus tickets, train tickets, boat tickets, air tickets and other tickets for carriage of passengers or luggage.
7.Receipts issued by farmers (producing agricultural, forestry, fishing or animal husbandry products) for the sale of self-grown said products.
Sales certificates issued by the agricultural product wholesale market on be-half of farmers or farmer’s associations for the first wholesale transaction of agricultural products.
Sales certificates issued for direct supply to factories or for export by farmers or farmers' associations engaged in joint sale or transportation.
8.Salary or wage receipts.
9.Receipts of relief funds, payments to the survived family members or pensions.
10.Receipts issued by collecting agencies when they are obliged to collect

taxes or donations.
11.Receipts issued by the agencies obliged to distribute government funds for reimbursement from government.
12.Tax refund receipts.
13.Receipts issued for the sale of tax stamps.
14.Receipts for donations to the foundations or juridical persons organized for educational, cultural, public welfare, or charitable purposes.
15.Receipts issued by the Agricultural Land and Water Associations to their members for the payment for irrigation services.
16.Contracts for construction or maintenance of ships sailing on transnational routes.

Chapter III - Tax Rate or Tax Amount

Article 7
The stamp tax rates or amounts are as follows:
1.(deleted).
2.Receipts for monetary payments: Tax stamps at 0.4% of the amount received to be affixed by the person drawing up the receipt. Receipts of bid deposit: Tax stamps at 0.1% of the money deposited by the bidder to be affixed by the person drawing up the receipt.
3.Contracting agreements: Tax stamps at 0.1% of the contract price, to be affixed by the person establishing the contract or drawing up the receipt.
4.Contracts for sale, transfer, and partition of real estate: Tax stamps at 0.1% of the contract price, to be affixed by the person establishing the contract or drawing up the receipt.
5.Deeds for sale of movables: Tax stamps at 4 yuan per piece, to be affixed by the person establishing the contract or drawing up the receipt.

Chapter IV - Tax Return and Payment

Article 8
Certificates subject to the levy of stamp tax shall be affixed with a sufficient amount of tax stamps at the time of delivery or use. If the due tax amount is too large and the affixation of tax stamps is inconvenient, the tax authority may issue a tax payment note for taxpayer to pay.
Stamp tax to be paid on various certificates used by public or private enterprises may be paid by filing a collective tax return, upon the approval of the local tax authority. The procedure for filing collective tax returns shall be prescribed by the MOF.

Article 9
Stamp tax shall be computed in common currency dollar. For cases where stamp tax is affixed to actual items, if the stamp tax for each item is less than one dollar of the common currency or the remainder of the tax amount for each item is less than one dollar of the common currency, they will be exempted from affixing. For cases where stamp tax is paid by filing a collective tax return, tax is waived if the collective tax amount is less than one dollar of common currency. Where the remainder of the collective tax amount is less than one dollar of the common currency, the remainder is

also waived.

Article 10
When tax stamps are affixed, the taxpayer shall stamp and cancel each tax stamp at the seam between the tax stamp and the original paper. Taxpayers may sign or draw in place of the stamp. However, if the tax stamps are continuous and cannot be close to the seams on the original paper, the tax stamps can be canceled by stamping on the seams between tax stamps.

Article 11
Tax stamps that have been affixed and cancelled shall not be removed for reuse.

Article 12
If two or more copies of the same certificate are required to be held by each or related party, a tax stamp shall be affixed to each copy. If a copy or transcript of the same certificate is deemed to be used as the original, a stamp tax shall be affixed.

Article 13
If a certificate has two or more properties which are all subject to the same tax rate, only one tax amount shall be affixed; if the tax rates are different, the tax amount shall be computed according to the higher tax rate.
If a high-tax certificate should be used and is substituted by a low-tax certificate, a full amount of high tax stamp must be affixed on the certificate.
If a non-taxable certificate is used to substitute for the taxable certificate, a full amount of tax stamps should be affixed according to its category.

Article 14
If two or more certificates are produced for the same act, unless otherwise provided by this Act, tax stamps shall be affixed to each certificate according to its category.

Article 15
If the relevant parties agree to continue to use an expired certificate, a separate tax stamp should be affixed.

Article 16
For a certificate with a tax stamp affixed, if the original certificate is modified due to changes in facts and continues to be used, additional tax stamps should be affixed for the changed part if it is required according to this Act.

Article 17
If the amount contained in a taxable certificate is in foreign currency, when it is delivered or used, it shall be converted into national currency at an exchange rate prescribed or approved by the government for the

purpose of determining stamp tax.

Article 18
If the dollar amount is not stated on a taxable certificate, the stamp tax should be computed and affixed based on the name and quantity of the products listed on the certificate and the current local price at the time of use.

Article 19
(deleted).

Article 20
Books and folders recording the receipt of monetary payments shall be affixed with tax stamps for each transaction. The same applies to the payment book with the payee's signature or seal in place of a receipt. The payer should deduct the tax amount from the payment and affix the tax stamp for the payee.
If a temporary receipt is issued first and then a formal receipt is issued for a transaction, or if an installment receipt is issued first and then a general receipt is issued for total installment payment, the temporary receipt or installment receipt should be affixed with tax stamps respectively. When a formal receipt or a general receipt is issued, the temporary receipt or installment receipts shall be pasted to the back. If the tax amounts are equal, the formal receipt or the general receipt shall not be affixed with a tax stamp; if they are not equal, the insufficient tax amount should be made up by affixing tax stamps on the formal receipt or general receipt.
When issuing a formal receipt or a general receipt, if the temporary receipt or installment receipts are not pasted to the back as required, a tax stamp shall be affixed for the full amount stated.

Chapter V - Examination

Article 21
The inspection of stamp tax shall be implemented by the agency in charge of stamp tax under the MOF in accordance with the Tax Collection Act; the inspection rules shall be prescribed by the MOF.

Article 22
Any person may report violation of this Act to the competent tax authority.

Chapter VI - Penalties

Article 23
Violation of the provisions of Paragraph 1, Article 8, or Articles 12 to 20, by failing to affix the required stamp tax or affixing an insufficient amount thereof, shall result in a penalty of five to fifteen times the amount of the underpaid tax, in addition to the requirement of affixing the appropriate stamp tax.
When paying stamp tax by filing a collective tax return, those who fail to

pay within the specified period shall be dealt with in accordance with the provisions of Article 20 of the Tax Collection Act; if payment is still not made after thirty days, in addition to being referred to the court by the tax authorities for compulsory execution, a penalty of one to five times the amount of the delinquent tax shall be imposed depending on the severity of the circumstances.
Violators of the provisions of Article 4, in addition to penalties prescribed for the underpayment portion pursuant to the first paragraph, shall be subject to fines not exceeding one thousand dollars, depending on the severity of the circumstances.

Article 24
Violators of the provisions stipulated in Article 10 shall, according to the severity of the circumstances, be fined five to ten times the amount indicated by the unstamped or improperly cancelled stamp tax.
Violators of the provisions stipulated in Article 11 shall, according to the severity of the circumstances, be fined twenty to thirty times the amount indicated by the improperly reused stamp tax.

Article 25
Those who obstruct the inspection of stamp tax shall be subject to prosecution under the Criminal Code of the Republic of China for the offense of obstructing official duties.

Article 26
If the same certificate violates the provisions of this Act in two or more circumstances, separate rulings shall be made and combined penalties shall be imposed.

Article 27
(deleted).

Article 28
(deleted).

Article 29
Any violation of this Act's provisions regarding certificates shall result in penalties. In the event of tax evasion or removed for reuse thereafter, the responsible party for affixing the tax stamp shall still be required to supplement the stamp tax according to the amount of tax due. Failure to cancel or improper cancellation shall also require the responsible party for affixing the tax stamp to perform the cancellation in accordance with the Act. If the whereabouts of the responsible person are unknown, the certificate user or holder shall be responsible for arranging the necessary procedures.

Chapter VII - Other Provisions

Article 30
The enforcement rules of this Act shall be formulated by the MOF and

submitted to the Executive Yuan for approval.

Article 31
This Act shall come into effect upon its promulgation.
The effective date of amendments to this Act shall be set by the decree of the Executive Yuan.

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