Content

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| Title： | Tax Collection Act Ch |
| Date： | 2021.12.17 |
| Legislative： | 1.Promulgated by Presidential Decree Tai-tung-1 No. 3619 on October 22, 1976.<br>2.Article 48-1 added and promulgated by Presidential Decree Tai-tung-1 No. 3682 on August 6, 1979.<br>3.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<br>No. 0426 on January 24, 1990.<br>4.Article 48-2 and Article 50-2~50-5 added and promulgated by Presidential Decree Hua-tzung-1 No. 5660 on November 23, 1992.<br>5.Article 48-1 amended and promulgated by Presidential Decree Hua-tzung-1 No. 3426 on July 16, 1993.<br>6.Article 1-1 and Article 48-3 added and promulgated by Presidential Decree Hua-tzung-1 No. 8500190190 on July 30, 1996.<br>7.Article 33 amended and promulgated by Presidential Decree Hua-tzung-1 No. 8600115450 on May 21, 1997.<br>8.Article 6 amended and promulgated by Presidential Decree Hua-tzung-1 No. 8600229660 on October 29, 1997.<br>9.Article 11-2 added and promulgated by Presidential Decree Hua-tzung-1 No. 8900118350 on May 17, 2000.<br>10.Article 6 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09600001861 on January 10, 2007.<br>11.Article 23 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09600034671 on March 21, 2007.<br>12.Article 18 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09600164521 on December 12, 2007.<br>13.Article 24 and Article 44 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09700153231 on August 13, 2008.<br>14.Article 28 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09800014581 on January 21, 2009.<br>15.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.<br>16.Article 47 amended and promulgated by Presidential Decree Hua-tzung-1 No. 09800129201 on May 27, 2009.<br>17.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.<br>18.Article 38 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10000016591 on January 26, 2011.<br>19.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).<br>20.Article 1-1, 6, 23 amended and promulgated by Presidential Decree Hua-tzung-1 No.10000259701 on November 23, 2011.<br>21.Article 47 amended and promulgated by Presidential Decree Hua-tzung-1 No.10000299651 on January 4, 2012.<br>22.Article 12-1, 25-1, 39 amended and promulgated by Presidential Decree Hua-tzung-1 No.10200101271 on May 29, 2013.<br>23.Article 30, 33, 43, 48-1 amended and promulgated by Presidential Decree Hua-tzung-1 No.10300085301 on June 4, 2014.<br>24.Article 48 amended and promulgated by Presidential Decree Hua-tzung-1 No.10300092711 on June 18, 2014. |

25.Article 26, 33 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10400002291 on January 14, 2015.
26.Article 23 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10600005931 on January 18, 2017.
27.Article 5-1, 46-1 added and promulgated by Presidential Decree Hua-tzung-1 No. 10600073171 on June 14, 2017.
28.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.
29.Article 2, 20, 24, 27, 40, 45, 48 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10700131331 on December 5, 2018.
30.Article 11-1 amended and promulgated by Presidential Decree Hua-tzung-1 No. 10900049831 on May 13, 2020.
31.Article 26-1, 49-1 added, and Articles 12-1, 50-1, 50-3, 50-4 deleted, and Article 6, 19, 20, 21, 22, 23, 24, 28, 30, 34, 35, 39, 41, 43, 44, 47, 48-1, 48-2, 49, 50-5, 51 amended and promulgated by Presidential Decree Hua-tzung-1 No. 11000112901 on December
17, 2021. (Article 20 implemented on January 1, 2022 as approved by the Executive Yuan)

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 laws and regulations shall govern.

Article 1-1

The effectiveness of any interpretative letter or directive issued by the Ministry of Finance（hereinafter referred to as the MOF） 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; however, 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 previously issued interpretative letter or directive and it is detrimental to the taxpayers, it shall take effect from the date of promulgation or the future date assigned by the MOF. The effectiveness of the altered interpretative letter or directive shall not apply to the cases where the assessable tax is not yet assessed or the taxation is not yet determined prior to the date of promulgation or the future date assigned by the MOF.

For cases pending prior to the amendment of this Article on 8th November 2011 where the tax authorities have applied 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.

When the provisions of the Reference Table for Fines and Multiples of Punishments have been changed by the MOF and it is favorable to the taxpayer(s), the changes shall be applicable to the case(s) pending final decision(s).

Article 2

The term "taxes" as used under this Act shall refer to all the taxes leviable by the state government, special municipality, county (city) and rural (urban township and township-level city) governments, exclusive of customs duties.

Article 3

Collection of taxes shall be effected by the competent tax 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.

Article 4

The MOF 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.

Article 5

The MOF may, based on the principle of reciprocity, enter into a reciprocal tax exemption treaty with a foreign government and put it into force after having obtained the approval of the Executive Yuan thereon and completing the formality of exchange of diplomatic instruments with the foreign government.

Article 5-1

The MOF 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 MOF 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 which extra measures are required to obtain: The MOF 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 MOF 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 MOF 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 of the Republic of China (Taiwan) Act, Income Tax Act, and Customs Act.
2.Other laws announced by the MOF after consulting with other central competent authorities.
The MOF, 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 2 of Paragraph 3; 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.

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 local branch of the Administrative Enforcement Agency, Ministry of Justice (hereinafter referred to as the branch of the Administrative Enforcement Agency) shall have priority over all other claims and mortgages.
With regard to land, house, and goods sold at an auction or accepted by creditor(s) upon the court or the branch of the Administrative Enforcement Agency ruling, the executing court or Administrative Enforcement Agency shall, within five (5) days after the completion of said auction or acceptance process, notify the local competent tax authorities of the auction or acceptance 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 court or the branch of the Administrative Enforcement Agency.

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.

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.

Article 9

The statutory duty of a taxpayer shall be performed during the office hours of the tax 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.

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

authorities may, based on the situation, extend the tax-paying period and make a public announcement of such extension.

Article 11

Documents which should be obtained from other persons and counterfoil or duplicate of documents which should be issued to other persons under tax laws shall be kept for a period of five (5) years.

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 the Republic of China (Taiwan) and the exchange listed securities or the OTC listed securities (at a 20% discount);
2.Government bonds allowed to be furnished as collateral (at full face value thereof);
3.Certificate of deposit (at the principal of the deposit);
4.Land that is easy for sale, free from any dispute over proprietary rights, and can be paid off in full, or houses that have been registered for ownership; or
5.Any other property approved by the MOF which is easy for sale and custody and free from any dispute over proprietary rights.
The regulations governing valuation of the collaterals in Subparagraph 1, 4 and 5 of the preceding paragraph, the identification of equivalent guarantee and other related matters shall be prescribed by the MOF.

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 MOF.
The MOF shall cooperate with national policies to actively reward or guide taxpayers to use electronic payments to maintain the government's tax base, raise tax revenues, and achieve fair taxation.

Chapter 1-1 The Protection of Taxpayer’s Rights (Deleted)
Article 11-3

(Deleted)

Article 11-4

(Deleted)

Article 11-5

(Deleted)

Article 11-6

(Deleted)

Article 11-7

(Deleted)

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 joint ownership, all the collective joint-owners shall be collectively regarded as the taxpayer.

Article 12-1

(Deleted)

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.

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.

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.

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 authorities.

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 authorities for review and correction.

Section 2 Service
Article 18

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

Article 19

Various documents to be issued for the collection of tax(es) may be served on 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 in 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 the collective joint-owners are collectively regarded as the taxpayer, the document can be served on one of the joint-owners. The tax authorities should also issue the tax assessment notice to the receiver of the document and the tax-paying period to all the collective joint-owners before the commencement date of payment of said tax(es) as stated in the document to be served. If the collective 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 public posting.
If the circumstances of assessment of the tax is equal to the amount filed on his/her tax return, the Sauthority-in-charge could make public declaration of the tax assessments instead of issuing and serving a “Notice of Tax Assessment” unless it is otherwise prescribed by other Tax laws.
Regulations on the scope of the cases referred to in the preceding paragraph, the implementation of public announcements, and other matters to

be complied with shall be prescribed by the MOF.

Section 3 Collection of Taxes

Article 20

In the event that a taxpayer is subject to a 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 three (3) days of delay. Where the period of delay exceeds thirty (30) days, the case shall be referred for compulsory execution. However, a taxpayer who is unable to pay off the tax within the statutory period due to events that are force majeure or causes not attributable to the taxpayer and who has applied for the deferral of the tax payment or for payment by installments within ten days after the cause of the aforesaid events along with concrete evidence and who has been approved by the authorities shall be exempted from the surcharge for delinquent payment.

At the effective date of the amendment of this Act on November 30, 2021, if the period of delay has not exceeded thirty (30) days, the provisions of the preceding paragraph shall apply.

Article 21

Assessment period shall be determined in accordance with the following provisions:

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

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

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

During the assessment period 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 so assessed and required to make payment thereof and/or subject to punishment; however, no additional tax may be assessed and punishment imposed in respect of any additional tax which is found to be assessable after the expiry of the applicable statutory assessment period.

At the expiry of the assessment period, in one of the following circumstances, an assessment can still be made:

1.In a case where a taxpayer is dissatisfied with the tax assessment and seeks administrative remedy, or if the tax assessment is cancelled by an administrative appeal or the court, the assessment period shall be 1 year from the date of cancellation.

2.If the tax assessment cannot be determined within the assessment period due to the occurrence of natural disasters or Uincident or a case of force majeure, the assessment period shall be six months from the date of the disappearance of the cause.
Where the tax assessment is subject to re-check at the request of the taxpayer after expiry of the assessment period or is cancelled by an administrative appeal or the court within a year prior to the expiry of the assessment period, Subparagraph 1 of the preceding paragraph shall apply mutatis mutandis.
The assessment period does not apply to the provisions of Paragraph 3 of Article 131 through Article 134 of the Administrative Procedure Act regarding the interruption of the statute of limitations.
In the cases not currently being assessed or pending final decision on the effective date of the amendment of this Act on November 30, 2021, Paragraphs 3 to 5 shall apply.

Article 22

The commencement date of the assessment period 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 self-declared and has been declared by the taxpayer under the law within the statutory period for filing a 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 self-declared by the taxpayer under the law 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 the stamp tax, the commencement date shall be the date on which the stamp tax becomes payable under the law.
4.For a tax which is assessed by the tax 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.
5.For the land value increment tax, the commencement date shall be the date on which the tax authority received the filed tax return. However, if the provisions of Paragraph 3 of Article 6 are applicable, the commencement date shall be the date on which the tax authority was notified by a court or the Administrative Enforcement Agency.
6.If the facts on which the tax incentives are based change, or if the taxpayer fails to perform its obligations, causing the tax be made due retroactively, or Subparagraphs 1 to 5 cannot be applied to the start date of the assessment period, the start date is the date when such assessment becomes feasible.

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 the 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 Articles 10, 25, 26, 26-1, and 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 laws, 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 the 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 within 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 March 5, 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 March 4, 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 March 4, 2032:
1.Where a confirmed verdict of the arrest or custody has been issued to a taxpayer by the court through the petition of the Administrative Enforcement Agency in accordance with Article 17 of the Administrative Execution Act.
2.Where an injunction is issued to a taxpayer by the Administrative Enforcement Agency in accordance with Paragraph 1, Article 17-1 of the Administrative Execution Act.

Article 24

The tax authorities may implement the following tax safeguards, except in the case where the taxpayer has furnished property equivalent to the tax payable as security:
1.Where a taxpayer fails to make a due tax payment, the tax 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.
2.In the event of any indication that the taxpayer conceals or transfers his/her/its property to evade the collection of tax, and a tax payment notice has been executed or the tax which should be declared and paid by a taxpayer has not been paid within the statutory period, the tax authorities may, without furnishing any security, apply to the court for a provisional seizure of his/her/its property.
Under any of the following circumstances, the tax authority should lift the tax safeguard measures in the preceding paragraph:
1.The taxpayer or a third party has provided property equivalent to the tax payable as a guarantee.
2.The taxpayer initiates an administrative remedy with respect to the tax assessment, and has the tax assessment successfully cancelled by an administrative appeal or the court. However, if there are signs of taxpayers hiding, transferring assets or tax evasion, tax safeguards will not be lifted.
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 the 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 MOF may request the Ministry of the Interior National Immigration Agency 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, or if the tax authorities fail to carry out the first half of Subparagraph 1 or Subparagraph 2, preceding Paragraph 1, the MOF may not request the Ministry of the Interior National Immigration Agency to restrict the said taxpayer from exiting the Republic of China.
1.When the MOF requests the Ministry of the Interior National Immigration Agency to restrict the said taxpayer from exiting the Republic of China, it shall also simultaneously notify the said taxpayer in writing the reasons with remarks for the procedures for administrative remedies and deliver the notice as prescribed by law.
2.The period of restriction from exiting the Republic of China by the Ministry of the Interior National Immigration Agency shall not be over five years from the date of enforcement.
If the taxpayer or the responsible person of an enterprise falls under any of the falling conditions, the MOF may request the Ministry of the Interior National Immigration Agency to lift such restriction:
1.Restriction from exiting the Republic of China has already exceeded the period provided in Subparagraph 2 of 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 authorities.
3.The taxpayer seeks an administrative remedy with respect to the tax assessment, and has the tax assessment successfully cancelled by an

administrative appeal or the court. However, the restriction on exiting the Republic of China will not be lifted should the tax assessment be partially revoked and the unpaid tax which is not revoked amounts to the ones set out in the preceding paragraph, or should there be indications that the taxpayer will conceal or transfer assets or evade taxation.
4.The administrative remedy and penalty procedures were concluded, and the combined amount of the tax due and fine is under the standard provided in the preceding paragraph.
5.The company or the limited partnership organization which owes the tax has been dissolved and settled by law, and has no remaining assets to pay for tax and fine.
6.The tax due by the taxpayer has been allocated in accordance with the settlement or bankruptcy procedure of the Bankrupt Law.
The provisions set forth in Articles 242, 243, 244, and 245 of the Civil Code, and set forth in Articles 6 and 7 of the Trust Law shall apply mutatis mutandis to the levy of taxes.

Article 25

Under any of the following circumstances, the tax 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 estate or a due claim in the company reorganization upon the announcement of bankruptcy or rendition of the ruling for company reorganization.

Article 25-1

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

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 or incident, force majeure, or being economically disadvantaged, an application may be filed with the competent tax 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 MOF.

Article 26-1

In the event that a taxpayer is unable to pay in full a tax within the statutory period for tax payment, under any of the following circumstances, an application may be filed with the competent tax authorities within the statutory period for payment by installments:
1.Taxpayers are unable to pay income tax due to financial hardship.
2.The tax authority determines that the taxpayer shall be required to make a large amount of payment.
3.Municipalities, county (city) governments, and township (town, city) offices levy local taxes, which are determined to meet the reasons for installment payment.
The installment period of the preceding paragraph shall not exceed three (3) years, and the taxpayer shall be charged 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 of payment of tax; if the individual exceeds NT$1 million or the profit-seeking enterprise exceeds NT$2 million, the tax authority may request the taxpayer provide property equivalent to the amount of tax payable as security, but if the local tax stipulates otherwise, such regulations shall apply.
Determination of the financial hardship set out in Subparagraph 1 of Paragraph 1, determination of the large amount of payment set out in Subparagraph 2 of the same paragraph, and the scope and implementation rules of the requirement that the taxpayer provide property equivalent to the amount of tax payable as security set out in the preceding paragraph are subject to decisions of the MOF. Reasons and implementation rules concerning installment payment of local taxes are to be determined by local governments at all levels depending on socioeconomic conditions and the actual needs thereof.

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 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 authorities shall forward the case to compulsory execution.

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, mis-calculation by him or herself, or other mistakes that can be attributed to the taxpayer, an application for refund of such overpaid tax supported by substantial documentation may be filed within ten years from the date of payment thereof. Application for refund of such overpaid tax shall be denied if it is filed after the said ten-year period. But for a taxpayer has made overpayment of any tax as a result of a mistake that can be attributed to government agencies, an application for refund of such overpaid tax supported by substantial documentation may be filed within fifteen years from the date of payment thereof. Application for refund of such overpaid tax shall be denied if it is filed after the said fifteen-year period.

If the tax authority discovers the cause of a mistake within the time limit specified in the preceding paragraph, the overpaid tax shall be refunded within two years.

If the taxpayer is not satisfied with a tax assessment, has applied for administrative remedy, and the court makes a judgment, the provisions of the preceding paragraph shall not apply.

In the event that the overpayment of tax in the preceding Paragraph 1 was made by the taxpayer in cash, the tax authorities shall, based on the fixed interest rate on January 1 of each year for one-year time deposit of 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 authorities for the refund of overpayment of tax is completed and such interest shall be added to the amount of the refund.

As for the enforcement of the amendment to this Article on November 30, 2021, where overpayment is made due to the reasons specified in the original Paragraph 1 and where the overpayment does not exceed the statutory 5-year time period for refund, the new Paragraph 1 shall apply; and where overpayment is made due to the reason stated in the original Paragraph 2, an application for refund shall be filed within fifteen (15) years from the enforcement of the amendment.

As for the enforcement of the amendment to this Article on November 30, 2021, for overpayment made due to the reasons specified in the original Paragraph 1 or the original Paragraph 2, should an application for refund be filed after the enforcement of the amendment, or should the application for refund be filed prior to the enforcement of the amendment and yet the overpaid tax is not refunded yet, or should the overpaid tax be refunded prior to the enforcement of the amendment and yet the refund is not yet confirmed, the provision of Paragraph 4 shall apply and interest calculated thereto should be added to the refund. However, should the provisions prior to the amendment be more favorable to the taxpayer(s), such provisions prior to the amendment shall apply.

Persons who know clearly that they have no obligations to pay taxes and yet still make tax payments in violation of tax laws or other laws and regulations shall not request a refund of such payments.

Article 29

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

Section 6 Investigation

Article 30

For the collection of information required for taxation, investigator(s) appointed by the tax authorities concerned or the Taxation Administration of the MOF 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 authorities or the Taxation Administration of the MOF shall issue receipts for receiving any and all accounting books, documentary evidence, or other relevant documents provided by the taxpayer and other related parties, and shall return the same to the provider(s) thereof within thirty (30) days from the date on which all such accounting books, documentary evidence, and other relevant documents 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 thirty (30) days, and shall be limited to only one extension, with the approval of the head of the competent tax authorities or of the Taxation Administration of the MOF.

Article 31

With regard to a case involving a suspicion of evasion or omission of income tax and/or business tax, the tax authorities may, with good cause shown, apply with the local judicial authorities for a search warrant and, in conjunction with local police officers or local 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 authorities for handling in accordance with the act.

Upon receipt of the application from the tax authorities concerned, the

judicial authorities shall, if accepting the cause(s) stated in the application, promptly issue the search warrant required. The tax 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.

Article 32

Investigators appointed by the tax authorities or the MOF 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.

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 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 MOF.
8.Any creditor who has obtained a final judicial judgment or any other ground for execution.
The restrictions set forth in the preceding Paragraph shall not apply to cases where the tax authorities provide any taxpayer data and information without disclosing the names or titles of the taxpayers involved in accordance with the provisions 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 Subparagraphs 4 to 8 of Paragraph 1 who obtain the data or information approved by the MOF shall not use them for other purposes, and in the event of any of the government officials specified in Subparagraphs 4 to 7 or anyone as specified in Subparagraph 8 of Paragraph 1 hereof is found to have disclosed the data and information provided by the tax 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.

Article 34

After the confirmation of a serious case of insufficient tax payment or tax evasion, the MOF or the tax authorities designated may make a public announcement of the name or title of the tax debtor or tax evader 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 MOF or the tax 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 MOF.
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 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 initiate an administrative litigation after a decision on the administrative appeal is made; or
4.Where a final and biding judgement is rendered in an administrative litigation.

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 following the expiration date 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 following the date of receipt of the tax assessment notice; or
3.In the event where the tax authorities issued the tax assessment notice to collective 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 following the expiration date of the period for payment of said tax under Paragraph 3, Article 19.
4.In the event where the tax authority announced and served the notice of tax assessment in accordance with Paragraph 4 of Article 19 or other Acts, an application for recheck shall be filed within thirty (30) days from the date following the announcement date.
Whether an application for recheck is filed shall be determined on the date which the tax authority receives it; however, if the application is sent to the tax authority by mail, the postmark date stamped by the original post office shall be referred.
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.
After receipt of an application for recheck, the tax authorities shall make a decision on the recheck within two months from the date following the date of receiving the application from the tax payers. If all the collective joint-owners are collectively regarded as the taxpayer, the tax authorities shall make a decision combining all applications for recheck within two months from the date following the expiration date of the period during which the last joint-owner may apply for recheck.
In the event that the tax 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.

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 Customs Anti-smuggling Act shall apply mutatis mutandis.

Article 36

(Deleted)

Article 37

(Deleted)

Article 38

A taxpayer may, when disagreeing with the decision on the recheck application rendered by the tax 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 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

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 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 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.

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 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 authorities:
1.Where the taxpayer has paid one third (1/3) 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 third (1/3) of the amount of tax payable as prescribed under the preceding Subparagraph and has furnished an equivalent collateral as security upon the approval of the tax authorities; or
3.Where the taxpayer has difficulties in paying one third (1/3) of the amount of tax payable and has furnished an equivalent collateral as security as prescribed under the preceding two Subparagraphs, and, according to Subparagraph 1, Paragraph 1 of Article 24, the tax 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 entry into force of the amendment to this Article on November 30, 2021, 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 authorities have not yet referred to compulsory execution, the provisions after the amendment shall apply.For cases that have been transferred to administrative law enforcement agencies for enforcement before the revision on November 30, 2021 or whose enforcement has been suspended in accordance with the provisions of Paragraph 2, the provisions before the revision shall apply.

Article 40

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

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, and be imposed with a fine of no more than ten million New Taiwan Dollars (NT$10,000,000).
A taxpayer committing an offense as described in the preceding paragraph, and the tax evasion amount is over ten million New Taiwan Dollars (NT$10,000,000) for an individual or over fifty million New Taiwan Dollars (NT$50,000,000) for a profit-seeking enterprise, shall be sentenced to imprisonment of not less than one year but not more than seven years, and be imposed with a fine of not less than ten million (NT$10,000,000) but not more than one hundred million New Taiwan Dollars (NT$100,000,000).

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.

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, and be imposed with a fine of no more than one million New Taiwan Dollars (NT$1,000,000).
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 official who violates the provisions set forth in Paragraph 1 of Article 33 hereof shall be imposed with a fine of not less than thirty thousand New Taiwan Dollars (NT$30,000) but no more than one hundred and fifty thousand New Taiwan Dollars (NT$150,000).

Article 44

Where a profit-seeking enterprise fails to provide or obtain documents to or from others or to keep documents as required by the law, a fine in an amount no more than five percent (5%) of the total amount of the relevant documents as verified and determined shall be imposed on such enterprise. If the profit-seeking enterprise obtains the documents from the party that was not a counterparty, but was found to have bought the goods and that the documents was given by the actually traded profit-seeking enterprise and that 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.

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.
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).

Article 46

A profit-seeking enterprise which refuses to be investigated by the investigator appointed by the tax authorities or by the Taxation Agency of the MOF, 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 authorities or by the Taxation Agency of the MOF. 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.

Article 46-1

The MOF 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 MOF 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 the second half of Subparagraph 2, Paragraph 3, 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 MOF or its authorized agencies.

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.The responsible person of a limited partnership organization as provided for under the Limited Partnership Act;
3.A director or trustee who externally represents a juristic person as provided for under the Civil Code or other laws;
4.The responsible person of a business as provided for under the Business Registration Act; and
5.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 the sentence of punishment for criminal offense.

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 MOF 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 MOF 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.
Where an incentive is to be terminated and recovered in accordance with the preceding two Paragraphs, the MOF shall announce publicly the taxpayer's name in the next year of the year during which the administrative disposition is confirmed, notwithstanding the restrictions under Paragraph 1, Article 33 of this Act.

Article 48-1

Where a taxpayer voluntarily files a supplementary tax declaration with the tax 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 authorities or the MOF, 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 documents, in the event that the profit-seeking enterprise has given or obtained the documents 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 authority, the original documents 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 and be charged with 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 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.
For taxpayers with undeclared tax amounts incurred before November 30, 2021, after the implementation of this article, those who voluntarily declare and pay tax to the tax authorities shall follow the provisions of

the preceding paragraph. However, if the provisions prior to the amendment are more favorable to the taxpayer(s), such provisions prior to the amendment shall apply.

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 prescribed by the MOF.

Article 48-3

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

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 belated surcharge, interest, delinquent reporting surcharge, non-reporting surcharge and fines; provided, however, that the tax payment priority set forth in Article 6 hereof and the provisions of Paragraph 2 of Article 26-1, Paragraph 2 and 3 of Article 38 hereof regarding interest surcharge shall not apply to the imposition of fines, delinquent reporting surcharge, and non-reporting surcharge.
Where a surcharge for delayed filing of tax return and non-filing of tax return has been forwarded to the Administrative Enforcement Agency for compulsory execution before the revision on November 30 2021, the tax payment priority set forth in Article 6 hereof such provisions prior to the amendment shall apply.

Article 49-1

When receiving information or accusation to the effect that a taxpayer is evading tax payment, the tax authority, upon verification of the information or accusation, and the fine is confirmed and received, shall grant the informer a portion of the fine as reward, and keep the informer’s name in strict confidence.
If the informer meets one of the following conditions, the provisions of the preceding paragraph shall not apply:
1.The informer is a tax official;

2.The informer is the spouse, or within the third degree of kinship to the executing tax auditor;
3.The informer is a public official who performed his/her duties thereby finding and reporting tax evasion;
4.The informer received information from a person specified in Subparagraphs 1 to 3; or
5.The informer engaged in the tax evasion or other acts violating tax laws.
The amount of the reward allocated to the informer as prescribed in paragraph 1 shall not exceed twenty percent of said fine and not exceed NT$4.8 million.
At the effective date of the amendment of this Act on November 30, 2021, an informer who has been rejected by the tax authority as ineligible to receive the reward and who is pending a final decision, Paragraph 2 shall apply.

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.

Article 50-1

(Deleted)

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 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.

Article 50-3

(Deleted)

Article 50-4

(Deleted)

Article 50-5

The enforcement rules of this Act shall be prescribed by the MOF.

Article 51

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| | This Act shall take effect as of the date of promulgation hereof; however, the effective date of the promulgation for clauses of this Act is on May 11, 2011, and the amendment to Article 20 on November 30, 2021, shall be determined by the Executive Yuan. |

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