Content

Title：	Enforcement Rules of the Tax Collection Act Ch
Date：	2022.05.23
Legislative：	1.Promulgated per the Order of Tai-Tsai-Shuei No. 820170202 issued by the Ministry of Finance on May 17, 1993. 2.Article 2, Article 3, Article 8, Article 11 and Article 15 amended and promulgated per the Order of Tai-Tsai-Shuei-Tze No. 09704505750 issued by the Ministry of Finance on February 20, 2008. 3.Article 8 and Article 11 amended and promulgated per the Order of Tai-Tsai-Shuei-Tze No. 10004526100 issued by the Ministry of Finance on Auguest 11, 2011. 4.Article 8 amended and promulgated per the Order of Tai-Tsai-Shuei-Tze No. 10100729580 issued by the Ministry of Finance on January 7, 2013. 5.Amended and promulgated per the Order of Tai-Tsai-Shuei-Tze No. 11104590940 issued by the Ministry of Finance on May 23, 2022.
Content：	**Article 1** These Rules are enacted pursuant to the provisions set out in Article 50-5 of the Tax Collection Act (hereinafter referred to as the "Act"). **Article 2** The term "taxes" as used in the Act shall mean surcharge on taxes or taxes collected as a substitute agent in accordance with law. **Article 3** When the Reference Table for Fines and Multiples of Punishments has been changed by the Ministry of Finance and is detrimental to the taxpayer(s), it is not be applicable to the case(s) pending final decision(s) prior to the date of promulgation. **Article 4** The provisions in connection with the priority for assessment and collection of land value incremental 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 as set out in Paragraph 2, Article 6 of the Act shall be applicable only to the land value incremental tax, land value tax, house tax and business tax levied on such specific parcels of land, building and goods. **Article 5** With regard to the estate of a taxpayer upon his/her death as set out in Paragraph 1, Article 14 of the Act, the following persons shall be required to pay the taxes leviable on such estate under the act as the case may be: 1.the executor of the will of the deceased, if such an executor is designated; 2.the heir(s) and beneficiary (beneficiaries), if no executor of the will is designated; or 3.the estate administrator elected under the act, in the absence of an

executor of the will and heir(s).
In the event that the estate administrator has not been elected in accordance with Item 3 of the preceding Paragraph and has not otherwise reported to the competent court within six (6) months from the date of death of the decedent, the tax collection authority may request the competent court to appoint an estate administrator in accordance with the applicable regulations.

Article 6
For a profit-seeking enterprise which is dissolved upon a merger with or by another enterprise as referred to in Article 15 of the Law, if there is any tax refundable to it prior to such merger, the surviving or newly incorporated profit-seeking enterprise after the merger shall be entitled to receive such refundable tax; except for a sole proprietorship or a partnership whereby a separate agreement has otherwise been reached at the time of merger and such agreement has been reported to the tax collection authority for its recordation, in which event, such separate agreement shall prevail.

Article 7
With respect to an application for re-check and correction, if the tax collection authorities fails to respond before the originally prescribed deadline date for tax payment under Article 17 of the Act, the tax collection authority shall re-schedule a new period for tax payment.

Article 8
The taxes, which shall be determined and assessed by the tax collection authorities under Item 2, Paragraph 1, Article 21 of the Act based on the data recorded in the Tax Registration Book or obtained through tax investigation, refer to the land value tax, farm tax, house tax, license plate tax, and business tax and entertainment tax determined and assessed by the tax collection authorities tax investigation.
The administrative remedy procedures have not been concluded under Subparagraph 1, Paragraph 3, Article 21 of the Act, refer to any of the following circumstances:
1.The recheck, administrative appeal, or judgment has not been decided or rendered.
2.The recheck decision has been made, but the statutory period for filing an administrative appeal has not yet expired.
3.The administrative appeal decision has been made, but the statutory period for initiating an administrative litigation has not yet expired.
4.The judgment or ruling has been rendered by the administrative court, but the statutory period for filing an appeal has not yet expired.

Article 9
When notifying 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 pursuant to the provisions set out in Subparagraph 1, Paragraph 1, Article 24 of the Act, the tax collection authorities 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.

Article 10

When offsetting the refundable tax payment against the delinquent taxes receivable from a taxpayer pursuant to the provisions set out in Article 29 of the Act, the tax collection authorities shall execute such offsetting process in the following order:

1.Any delinquent tax of the same item in the same tax collection authority.

2.Any delinquency charges or surcharges for delayed filing or non-filing of tax return, interest accrued, and any penalty or fine payable in the same tax collection authority.

3.Any delinquent tax payable to the same tax collection authority in respect of different items of tax payable.

4.Any delinquency charges or surcharges for delayed filing or non-filing of tax return, interest accrued, and any penalty or fine payable to the same tax collection in respect of different items of tax payable.

5.Any delinquent tax payable to other government tax collection authorities of the same level.

6.Any delinquency charges or surcharges for delayed filing or non-filing of tax return, interest and penalty or fine payable to the other government tax collection authorities of the same level.

7.Any outstanding tax payable and delinquency charges or surcharges for delayed filing or non-filing of tax return, interest and penalty or fine payable in respect of other items of tax.

When applying the offsetting process in the preceding Paragraph, the first expiration date of a tax collectable in the same order shall be processed first. When the tax collectable expiration date is the same but falls in the jurisdiction of different tax collection authority, the refundable tax payment can be offset against the proportion of the delinquent taxes receivable from the said taxpayer.

Where a taxpayer fails to pay a tax by a due date and also fails to apply for a recheck in accordance with the provisions set out in Subparagraphs 1, 3 and 4, Paragraph 1, Article 35 of the Act, the refundable tax payment can be offset against the delinquent taxes receivable from the said taxpayer only after the recheck application period is over.

Article 11

When providing information to other relevant government authorities or individuals in accordance with the provisions set out in Paragraph 1, Article 33 of the Act, the tax collection authorities shall treat such information as confidential, and shall remind the recipients of such information to fulfill their respective confidentiality obligations.

Article 12

The tax assessment decisions referred to in Paragraph 1, Article 35 of the Act include the tax assessment decisions in respect of voluntary tax declaration cases and non-voluntary tax declaration cases.

Article 13
When applying for recheck in accordance with the provisions set out in Article 35 of the Act, the taxpayer shall submit the application for recheck to the tax collection authority along with the following documentations:
1.If the taxpayers received the service of the document or pay the tax, they shall submit the original Tax Payment Slip or a photocopy of the tax payment receipt.
2.Besides the situation as prescribed in the preceding paragraph, the taxpayers shall submit the tax assessment notice.
The application for re-check filed according to the preceding Paragraph shall contain the following particulars and shall be duly signed by or affixed with the seal of the applicant:
1.The name, date of birth, sex/gender, personal identity number, address of residence or domicile of the applicant; if the applicant is a juristic person or any other form of organization with a manager or representative, the address of the business office or business place thereof, and the name, date of birth, sex/gender, address of the residence or domicile of the manager or representative. If there is an agent, the name, date of birth, sex/gender, address of the residence or domicile of the agent and evidentiary document stating the authority of the agent;
2.The name of the government authority which made the original tax assessment decision;
3.The claims of re-check items;
4.The facts of and the reasons for filing the re-check application;
5.The evidence supporting the facts and reasons required above; if the evidence is in written form, a transcript or a photocopy of the document shall be submitted;
6.The name of the government authority to which the re-check application is submitted; and
7.The date of the application.

Article 14
In the event that a re-check application is filed by a taxpayer who has not paid in full the taxes payable, the tax collection authority shall, when issuing the notice of re-check decision to said taxpayer, also issue a Tax Payment Slip for the amount of tax payable determined, including interest accruable thereon, in accordance with the provisions set out in the last part of Paragraph 3, Article 38 of the Act to the taxpayer for payment.

Article 15
The tax incentive under Paragraph 1, Article 48 of the Act refers to which is regulated under other laws except for tax acts, and belongs to same tax item with the tax evasion. The tax incentive regulated under tax acts is included if it is same as the tax incentive regulated under other laws.
The tax incentive under Paragraph 2, Article 48 of the Act refers to that is regulated under other laws except for tax acts.

Article 16
The executing tax auditor under Subparagraph 2, Paragraph 2, Article 49-1

of the Act refers to the following tax officials who receive the report:
1.The previous or current tax official who audits, reviews or decides on the report.
2.Tax officials auditing, reviewing, deciding, or dealing with cases belonging to the same tax item in the same tax collection authority.
The public official under Subparagraph 3, Paragraph 2, Article 49-1 of the Act refers to one of the following conditions:
1.Those who are empowered with legal function and power to serve an organization of the state or a local autonomous body; and engaged in public affairs in accordance with law.
2.Those who, entrusted by an organ of the state or a local autonomous body, are engaged in the public affairs within the authority of the entrusting organization.
The officials in the Subparagraph 2, Paragraph 1 and Paragraph 2 and the spouse or within the third degree of kinship to the executing tax auditor under Subparagraph 2, Paragraph 2, Article 49-1 of the Act shall be determined on the reporting date.

Article 17
When the tax collection authority makes a decision to impose a fine under the provisions set out in Article 50-2 of the Act, the tax collection authorities shall issue and deliver to the taxpayer a written decision for imposition of a fine along with a Penalty Payment Slip.
In the event that the person subject to the penalty disagrees with and has initiated an administrative remedy appeal only against the decision on the amount of supplementary tax, and the final decision made in the administrative appeal results in an alteration or revocation of the original decision to the extent affecting the amount of the fine originally imposed, the tax collection authority shall be responsible, ex officio, for adjusting the amount of such fine to be imposed accordingly.

Article 18
These Enforcement Rules shall take effect as of the date of promulgation hereof.

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