Content

Title：	Operation Directions for the Electronic Filing of Securities Transaction Tax Ch
Date：	2019.06.21
Legislative：	1. Promulgated by the Ministry of Finance under Decree No.10021003020 on August 31, 2011, with effect from September 1, 2011. 2. Amended by the Ministry of Finance under Decree No.1020004885 on December 13, 2013, with effect from January 1, 2014. 3. Amended by the Ministry of Finance under Decree No.1040002060 on June 15, 2015, with effect from August 1, 2015. 4. Issued by the Ministry of Finance under Decree No.1070001236 on May 9, 2018, ammendments were made to Article 4, attachment 1 to attachment 7, attachment 9, attachment 15, and attachment 16, with effect from April 28, 2018. 5. Issued by the Ministry of Finance under Decree No.1070004186 on April 10, 2019, ammendments were made to Article 6, Article 7, and attachment 17 of Chapter 4. 6. Issued by the Ministry of Finance under Decree No.1080001379 on June 21, 2019.
Content：	1. These Directions are adopted to facilitate the use by securities transaction tax collecting agents and securities dealers of electronic means of transmission for the filing (“e-filing”) of securities transaction tax with the regional national taxation bureaus of the Ministry of Finance and the payment of the tax. 2. When securities transaction tax collecting agents and securities dealers use e-filing to file securities transaction tax in accordance with Article 3 of the Securities Transaction Tax Act, the procedures and the filing documents required to be completed shall be governed by the provisions of these Directions. 3. Beginning from 1 October 2019, UTF-8 delimited file formats will be provided for securities transaction tax e-filing materials, to enable filers to produce standard files in delimited file format and use filing systems to import and upload their filings or submit their filings using media, to conserve the time required by manual input. The relevant files and instructions regarding the formats may be downloaded from the website of the e-Filing and Tax Payment Service of the Ministry of Finance (R.O.C.) (https://tax.nat.gov.tw). 4. Collecting agents and securities dealers that use e-filing have the same rights and obligations as those that file by the ordinary method. 5. E-filing under these Directions is not applicable to cases of overdue filings or to filings for ordinary securities transactions between private individuals (non-aggregated payments). 6. Under Article 3 of the Securities Transaction Tax Act, collecting agents and securities dealers shall pay securities transaction tax to the National Treasury along with a filled-in payment slip on the day following the settlement date of each transaction, and shall file a monthly statement of securities transaction tax by the 5th day of the following month. If a payment date or filing date falls on a Saturday that is a rest day or on a

Sunday, national holiday, or other holiday, then in accordance with the forepart of Paragraph 4 of Article 48 of the Administrative Procedure Act, the day following the holiday period end date shall be the last day of the filing period (for filings by the Internet, the filings can be accepted up to 24:00 on the last day of the filing period). E-filings will not be accepted for overdue filings.

7. The operation procedures for Internet e-filings by professional collecting agents (securities brokers and underwriters) and securities dealers are as follows:

(1) If a professional collecting agent (a securities broker or underwriter) or a securities dealer is using the e-filing method for the first time, it shall insert its MOEACA certificate IC card and log on to the website of the e-Filing and Tax Payment Service of the Ministry of Finance (R.O.C.) (https://tax.nat.gov.tw) and create a password for itself, so that it can carry out the procedures for online filing of securities transaction tax.

(2) To ensure the accuracy and convenience of e-filing, filers shall regularly visit the download section of the online tax filing webpage to confirm whether the tax filing software currently used is the latest version and use the latest version for e-filing.

(3) The operation procedures for the daily transaction data file creation and filing of the payment slips for securities transaction tax collected by a securities broker or underwriter and the payment slips for securities transaction tax paid by a securities dealer are as follows:

A. Use the securities transaction tax e-filing and payment system provided on the website of the e-Filing and Tax Payment Service of the Ministry of Finance (R.O.C.) to enter, on the third day following the transaction date (T+3), the daily transaction record data of the Payment Slip for Tax Collected by a Professional Collecting Agent or the Payment Slip for Tax Paid by a Securities Dealer.

B. If the securities firm has produced a Daily Transaction Data Media File in the format published by the Ministry of Finance (securities firm code + 7-digit transaction date YYYMMDD.KPX), if batch import operations are performed, a format review will be performed on the imported files. If the review finds the data format to be correct, the data will then be imported to the file creation program for online filing. If the review finds any error, an error message and error list will be produced and the professional collecting agent (securities broker or underwriter) or securities dealer will be notified to make the corresponding corrections and complete the e-filing operations for the daily transaction data by the third day following the transaction date (T+3).

(4) Operation procedures for the data file creation and filing of the monthly statements of securities transaction tax collected by a securities broker or underwriter and the monthly statements of securities transaction tax paid by a securities dealer:

A. If a professional collecting agent (securities broker or underwriter) or a securities dealer has already used the securities transaction tax e-filing and payment system to create the daily transaction data for the Payment Slips for Tax Collected by a Professional Collecting Agent or Payment Slips for Tax Paid by a Securities Dealer, or has used batch import operations to import the Daily Transaction Data Media File data to the tax

filing system, the system can automatically collate the Daily Transaction Data into the monthly statement of securities transaction tax collected by a securities broker or underwriter or the monthly statement of securities transaction tax paid by a securities dealer, and provide it to the collecting agent or the taxpayer, which, after editing certain fields of the monthly statement (approval number, number of transactions, sales transaction amount, amount of tax collected) and confirming the information, shall perform the e-filing operations by the 5th day of the following month.

B. When the professional collecting agent (securities broker or underwriter) or securities dealer performs data import operations using the "Data Media File for the Monthly statement of Securities Transaction Tax Collected by a Securities Firm" or the "Data Media File for the Monthly statement of Securities Transaction Tax Paid by a Securities Dealer" in the format published by the Ministry of Finance (securities firm code + 5-digit date YYYMM.KPX), if the review finds the data format to be correct, the data will then be imported to the e-filing monthly statement file creation program. If the review finds any error, an error message and error list will be produced and provided to the collecting agent or the taxpayer to make the corresponding corrections and complete the e-filing operations by the deadline (the 5th day of the following month).

(5) If a collecting agent or securities dealer that has completed online filing discovers any error in the transaction data it reported in the filing, it may, within the deadline for filing and payment, make a new submission of the corrected data by means of electronic transmission. However, once the deadline for filing and payment has passed, corrections to filings are no longer allowed to be made by Internet upload. In such cases, the filer shall use the ordinary filing method by filling out an application and specifying the reasons and submit the application together with the corrected transaction data and a photocopy of the payment slips to its regional national taxation bureau to correct the securities transaction tax filing data.

(6) Filing confirmation inquiry

A. To avoid the occurrence of any dispute regarding whether a filing has been made, professional collecting agents (securities brokers and underwriters) and securities dealers, after making a filing, are requested to make, within the filing deadline, an online inquiry to confirm whether their filing was successful and print out the securities transaction tax daily transaction data online filing receipts and monthly statement data online filing receipt and payment slips and keep them on file.

B. Professional collecting agents (securities brokers and underwriters) and securities dealers may at any time use the e-Filing and Tax Payment Service website of the Ministry of Finance (R.O.C.) (https://tax.nat.gov.tw) to query their filing dates and filing receipt numbers of the past 6 months.

(7) Tax payment method

Collecting agents and securities dealers should use the e-filing and payment system to print out a payment slip with a bar code and bring the payment slip to any tax collection financial institution to pay the tax.

8. The media filing operations for the aggregate payment of tax on securities transactions directly between private persons are as follows

	(for cases in which an optical disc medium is used to make a filing with the regional national taxation bureau of the purchaser's domicile for the aggregate payment of collected securities transaction tax): (1) Materials required to be submitted: A. Media filing optical disc (the filer should prepare the disc themselves and attach an outer label). B. Photocopy of the payment slip for the aggregate payment. C. Itemized list of securities transaction data. D. Other. (2) Correction of filings: A. If a filing company, after making a filing by media, discovers any error in the securities transaction data in the original filing that needs to be corrected, it shall submit the correction in writing within 1 week from the date of receipt of the original filing. B. Materials required to be submitted for corrections: a. The corrected media filing optical disc. b. The corrected itemized list of securities transaction data and a photocopy of the payment slips for the aggregate payment of securities transaction tax. (3) Deadline for any resubmission after review: within 1 week from the notice to take back the media filing optical disc. (4) Handling of cases in which a media filing is rejected after review: A. If the national taxation bureau, after reviewing a media filing optical disk, finds any error in the content, it will print a list of errors for correction and notify the media filer to make the corrections. B. When a resubmission is made, the error list from the previous submission must be submitted together with the resubmission. (5) Handling of files after acceptance: After the national taxation bureau has reviewed and verified the content of a filing, it shall keep together on file for the record the itemized list of securities transaction data and the for-approval copy of the payment slip for aggregate payment of securities transaction tax. (6) Media format: A. Disc format: a. Data code: ASCII CODE. b. Size: CD or DVD with a diameter of 12 cm or 8 cm. c. Capacity: 650MB or 4.7GB. d. Operating system: MS/DOS or WINDOWS. B. The following information should be written on the front outer label of the media: a. The filer's name and business administration number (for a company). b. The filer's name and contact telephone (for an individual). c. The starting and ending media filing serial numbers (7 digits).
Attachments：	Attachment 1.pdf Attachment 2.pdf Attachment 3.pdf Attachment 4.pdf Attachment 5.pdf Attachment 6.pdf Attachment 7.pdf Attachment 8.pdf