Content

Title：	Operation Directions for the Electronic Filing of Futures Transaction Tax Ch
Date：	2019.05.27
Legislative：	1.Promulgated per the Order of Tai Cai Zi No.10021003020 of Ministry of Finance on August 31, 2011. 2.Amended per the Order of Tai Cai Zi No.1020004885 of Ministry of Finance on December 13, 2013. 3.Amended per the Order of Tai Cai Zi No.1040002060 of Ministry of Finance on June 15, 2015. 4.All articles amended and promulgated per the Order of Tai Cai Zi No.1080001252 of Ministry of Finance on May 27, 2019.
Content：	1. These Directions are adopted to facilitate the use by futures transaction tax collecting agents (futures commission merchants; FCMs) of electronic means of transmission for the filing (“e-filing”) of futures transaction tax with the regional national taxation bureaus of the Ministry of Finance and the payment of the tax. 2. When futures transaction tax collecting agents (FCMs) use e-filing to file futures transaction tax in accordance with Article 3 of the Futures 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 futures 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, 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 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. 6. Under Article 3 of the Futures Transaction Tax Act, the collecting agents shall pay futures transaction tax to the National Treasury along with a filled-in payment slip on the day following the transaction and shall file a monthly statement of futures 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. If a collecting agent 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 futures transaction tax.
8. To ensure the accuracy and convenience of online 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.
9. The operation procedures for the daily transaction data file creation and filing of the payment slips for the futures transaction tax collected are as follows:
(1) Use the futures 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 day following the transaction date (T+1), the daily transaction record data of the Payment Slip for Tax Collected and submit the e-filing.
(2) If the FCM has produced a Daily Transaction Data Media File in the format published by the Ministry of Finance (FCM code + 7-digit transaction date YYYMMDD.FPX), when batch import operations are performed, a format review will be performed on the imported files. If the review finds any error, an error message and error list will be produced and the collecting agent will be notified to make the corrections and complete the e-filing operations for the daily transaction data by the day following the transaction date (T+1).
10. The operation procedures for the data file creation and filing of the monthly statements of futures transaction tax collected by an FCM are as follows:
(1) If the collecting agent has already used the futures transaction tax e-filing and payment system to create the daily transaction data for the Payment Slips for Tax Collected, 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 futures transaction tax collected by an FCM, and provide it to the collecting agent, 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.
(2) When the collecting agent performs data import operations using the "Data Media File for the Monthly statement of Futures Transaction Tax Collected by an FCM" in the format published by the Ministry of Finance, 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 to make the corresponding corrections and complete the e-filing operations by the deadline (the 5th day of the following month).
11. If a collecting agent 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 futures transaction tax filing data.

12. Filing confirmation inquiry

(1) To avoid the occurrence of any dispute regarding whether a filing has been made, collecting agents, 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 futures transaction tax daily transaction data online filing receipts and monthly statement data online filing receipt and payment slips and keep them on file.

(2) Collecting agents 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.

13. Tax payment method

Collecting agents 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.

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