Content

Title：	The Annual Sales Amount Criteria of a Foreign Enterprise, Institution, Group, or Organization Having No Fixed Place of Business within the Territory of the R.O.C. that Sells Electronic Services to Domestic Individuals Shall Apply for Taxation Registration Ch
Date：	2017.03.22
Legislative：	Issuance of Decree No.10604539420 by the MOF on 22 March 2017,which shall take into force from 1 May 2017
Content：	1. In accordance with Paragraph 3, Article 28-1 of the Value-added and Non-value-added Business Tax Act. 2. A foreign enterprise, institution, group, or organization having no fixed place of business within the territory of the R.O.C. ,which sells electronic services to domestic individuals if annual sales amount exceeds NT$480,000, shall apply for taxation registration with the competent tax authority in line with Paragraph 1, Article 28-1 of the Value-added and Non-value-added Business Tax Act. 3. The Decree shall take into force from 1 May 2017.

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