Content

Title：	Directions for Carrier Issuers to Handle Electronic Uniform Invoice Related Operations Ch
Date：	2014.03.14
Legislative：	Promulgated per the Order of Tai Cai Zi No.1030000395 of Ministry of Finance on March 14, 2014.
Content：	1. These Directions are specially formulated to promote a friendly environment for electronic uniform invoice carriers and to ensure the purchasers' right to claim the uniform invoice lottery prize. 2. "Carrier issuer" means an institution or business entity that issues carrier for purchasers to record or connect to the cloud invoice information. 3. To issue electronic invoices through its carrier, the carrier issuer shall attach the certificate that it has passed the connection test for the E-Invoice Platform (hereinafter referred to as the "Platform"), the "Application form for operation as an electronic uniform invoice carrier issuer" (as attached, hereinafter referred to as the "Application Form") and the "E-Invoice Operation Manual" (hereinafter referred to as the "Operation Manual") and submit the application to the Ministry of Finance. If the carrier issuer is a public agency, the Ministry of Finance may, after receiving its consent, approve the carrier issued by said public agency as an electronic uniform invoice carrier, and exempt the agency from submitting an application. If the Application Form or Operation Manual does not comply with the provisions of the relevant laws of electronic uniform invoice, the electronic uniform invoice carrier issuer shall complete the correction within 15 days from the receipt of the notice, and those who fail to complete the correction within the time limit may apply for an extension once, and up to no more than 15 days. If the correction is not completed within the time limit or if it still does not comply with the provisions of the relevant laws after the correction, the Ministry of Finance may reject the application directly. 4. After the examination of the carrier issued by the carrier issuer has been approved, the Ministry of Finance shall issue a set of electronic uniform invoice carrier classification codes and notify the tax collection authority. The Ministry of Finance may approve the electronic uniform invoice carrier as a common carrier for purchasers to use for all business entities who issue electronic uniform invoices. Unless otherwise specified, these Directions shall also apply to common carriers. 5. The items below shall be clearly stated in the Operation Manual:

(1) Name and the establishment date of the electronic uniform invoice carrier issuer;

(2) Name, type, issuing date, and region of the carrier;

(3) Number of carriers that have been issued or the number of carriers expected to be issued;

(4) Issuance method and the cooperation with other institutions;

(5) The operation procedure and control mechanism of the carrier, including query, donation, checking the lottery results, claiming the uniform invoice lottery prize, consolidation, damage, loss, return, or exchange, etc;

(6) Corresponding measures for the termination of the carrier service;

(7) The management mechanism in which the same carrier number is not repeated issued within seven months from the carrier being locked;

(8) Other matters required by the Ministry of Finance.

For any change of the content of the Operation Manual, except those which would significantly impact the carrier operation procedure and the purchasers' rights, the carrier issuer shall immediately notify the Ministry of Finance and complete the notification within three months. When notifying, the carrier issuer shall attach the Application Form and the Operation Manual after the change, along with a brief description of the change for future reference, and inform the purchaser with relevant information about Operation Manual change.

6. The carrier issuer shall inform the purchasers of the items below:

(1) Approval date and reference number;

(2) The operation procedure of the carrier, including query, donation, checking the lottery results, claiming the uniform invoice lottery prize, consolidation, damage, loss, return, or exchange, etc.;

(3) Change of the content of the Operation Manual;

(4) Other matters relating to the rights regarding electronic invoices and matters required by the Ministry of Finance.

7. The carriers provided by the carrier issuer shall meet the access requirements of the E-Invoice Platform, so that purchasers can query the details of electronic uniform invoices, the lottery prize winning electronic uniform invoices, the donation of electronic uniform invoices, and carrier consolidation.

Carrier issuers that are unable to comply with the provisions of the preceding paragraph shall provide measures for purchasers to consolidate on the E-Invoice Platform.

If the carrier issuer applies for or changes the consolidation measures of the preceding paragraph, it should undergo the connection test from the Fiscal Information Agency of the MOF and obtain a passing certificate.

8. A carrier issuer shall provide assistance to business entities and purchasers to deal with operations related to damage, loss, return, or exchange of the carrier:

(1) Purchaser-related operations:

A. The purchaser may apply to the carrier issuer, its cooperating issuance institutions, or the E-Invoice Platform for a set of account

numbers and passwords to substitute the carrier, which can then be used to log in to the E-Invoice Platform or multi-media kiosk to query the electronic uniform invoices information linked to the carrier, or print the certificate for claiming the uniform invoice lottery prize;

B. In order to avoid disputes over enquiring and claiming the uniform invoice lottery prize, the purchaser shall return the damaged or exchanged carrier to the carrier issuer;

C. Purchasers may go to the E-Invoice Platform or multi-media kiosk to change the password;

D. If the purchaser loses the account number or password, it will be deemed as the loss of carrier, and the purchaser may re-apply to the carrier issuer;

E. In order to enable the purchaser to complete the claim of the uniform invoice lottery prize within the statutory time limit, the purchaser shall reserve a reasonable work time and apply the relevant operation to the carrier issuer immediately when knowing that the carrier is damaged, lost, or returned and exchanged.

(2) Carrier issuer-related operations:

A. Upon the purchaser's application, carrier issuers who are not connected to the E-Invoice Platform should request the purchaser to provide contact information such as the correct name, email address, phone number, or other contact information, and provide the contact information and carrier's identification information to the E-Invoice Platform. The E-Invoice Platform will then provide a set of account numbers and passwords to the purchaser;

B. Carrier issuers who are connected to the E-Invoice Platform may provide the purchaser with a set of account numbers and passwords after accepting the purchaser's application and upload the account and password to the E-Invoice Platform for future reference. When applying for the connection of this operation or the change of the connection setting, it shall undergo the connection test from the Fiscal Information Agency of the MOF and obtain a passing certificate;

C. Carrier issuers shall adopt appropriate security measures to properly protect password generator and keep relevant electronic records, and establish control mechanisms to prevent personnel fraud;

D. Carrier issuers shall comply with the Personal Data Protection Act for information such as the purchaser's contact information and carrier identification information;

When the carrier issuer proposes other operational measures sufficient to ensure the purchaser's relevant right, it may be exempted from the provisions of the preceding paragraph.

9. The carrier issuer shall notify the Ministry of Finance of the reasons for termination and the expected date of termination two months before the date to terminate the carrier service, and propose to it the corresponding measures for the termination of the carrier service. The carrier issuer shall further notify the purchasers the termination of service and corresponding measures one month before the date to terminate the carrier service.

In order to ensure the purchasers' right, the corresponding measures

	proposed by the carrier issuer based on the preceding paragraph shall be adjusted in accordance with the opinions of the Ministry of Finance. 10. The Ministry of Finance may revoke the qualification of carrier issuer if the carrier issuer has one of the following circumstances: (1) Violation of these Directions or the relevant regulations of electronic uniform invoice and failure to improve within a time limit, or cases in which the violation is serious; (2) Serious errors, deception, or concealment in the Application Form or Operation Manual. 11. The approved carrier shall be announced by the E-Invoice Platform, and the same applies to the termination or revocation of the carrier.
Attachments：	Attachment.pdf

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