

Content

Title : Operation Directions for the Electronic Filing of Securities Transaction Tax **Ch**

Date : 2023.12.11

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, ammdements 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, ammdements 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.
7. Issued by the Ministry of Finance under Decree No.1120005917 on December 11, 2023, ammdements were made to Article 6, Article 7, and Article 8-1, with effect from November 10, 2023.

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 October 1, 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 and a transaction statement of warrant hedging account 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 via 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, the filer shall insert their 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 themselves, so that the filer 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 YYYYMMDD.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, the monthly statements of securities transaction tax paid by a securities dealer and the transaction statement of warrant hedging account:

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 "Media Files for the Monthly statement of Securities Transaction Tax Collected by a Securities Firm," "Data Media File for the Monthly statement of Securities Transaction Tax Paid by a Securities Dealer" (Securities Firm Code + 5-digit Year and Month format: YYYYMM.KPX) or the "Media Files for Daily Transaction Data of Warrants with the Same Underlying Stocks" (Securities Firm Code + 5-digit Year and Month format: YYYYMM + A.KPX), "Media Files for Daily Transaction Data of Warrants with the Same Underlying Stocks Adjusted for Hedging Ratio Variations" (Securities Firm

Code + 5-digit Year and Month format: YYYYMM + A1.KPX), "Media Files for Monthly Summary Data of Warrants with the Same Underlying Stocks" (Securities Firm Code + 5-digit Year and Month format: YYYYMM + B.KPX), "Media Files for Monthly Summary Data of Warrants with the Same Underlying Stocks in the Warrant-hedged Account" (Securities Firm Code + 5-digit Year and Month format: YYYYMM + C.KPX), and "Media Files for Monthly Transaction Reports of Stocks in Warrant-hedged Account" (Securities Firm Code + 5-digit Year and Month format: YYYYMM + D.KPX) 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 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.

8-1. Attachments are as follows:

(1) Attachment 1: Payment Slip for Tax Collected by a Professional Collecting Agent

(2) Attachment 2: Payment Slip for Tax Paid by a Securities Dealer

(3) Attachment 3: Monthly Statements of Securities Transaction Tax Collected by a Securities Broker or Underwriter

(4) Attachment 4: Monthly Statements of Securities Transaction Tax Paid by a Securities Dealer

(5) Attachment 5: Transaction Statement of Warrant Hedging Account

(6) Attachment 6: Audit Criteria for Securities Transaction Tax Daily Transaction Data File and Monthly Report Data File

(7) Attachment 7: Securities Transaction Tax Daily Transaction Data Online Filing Receipts

(8) Attachment 8: Securities Transaction Tax Monthly Statement Data Online Filing Receipt

(9) Attachment 9: Declaration 45of Material Item for Securities Transaction Tax

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
Attachment 9.pdf

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