Content

Title：	The Operation Directions for Business Tax Declaration Electronic Data Ch
Date：	2024.04.12

Legislative：	1. Feb. 23. 2000 Promulgated as per Decree No.0890450552, Ministry of Finance 2. Mar. 28. 2002 Amended as per Decree Tai-Finance-Collection No.91930015, Ministry of Finance 3. Nov. 6. 2003 Amended as per Decree Tai-Finance-Collection No.92761791, Ministry of Finance 4. Sep. 29. 2004 Amended as per Decree Tai-Finance-Collection No.0937630086, Ministry of Finance Effective as from January 1, 2005 5. Dec. 1. 2006 Amended as per Decree Tai-Finance-Collection No.0952200233, Ministry of Finance Effective as from December 1, 2006 6. Apr. 25. 2008 Amended as per Decree Tai-Finance-Collection No.0972200042, Ministry of Finance Effective as from June 1, 2008 7. Mar. 18. 2009 Amended as per Decree Tai-Finance-Collection No.09822000050, Ministry of Finance Effective as from August 1, 2009 8. Nov. 20. 2009 Amended as per Decree Tai-Finance-Collection No.09822002960, Ministry of Finance Effective as from February 1, 2010 9. Aug. 10. 2011 Amended as per Decree Tai-Finance-Collection No.10022003880, Ministry of Finance Effective as from September 1, 2011 10. Aug. 6. 2012 Amended as per Decree Tai-Finance-Collection No.10122006520, Ministry of Finance Effective as from December 1, 2012 However, Paragraph 2 and 14 Effective as from March 1, 2013 11. Mar. 15. 2013 Amended as per Decree Tai-Finance-Collection No.1020000953, Ministry of Finance Effective as from July 1, 2013 12. Oct. 15. 2013 Amended as per Decree Tai-Finance-Collection No.1020004439, Ministry of Finance Effective as from February 1, 2014 However, Paragraph 5 and 18 Effective as from February 1, 2015 13. Jun. 30. 2014 Amended as per Decree Tai-Finance-Collection No.1030001985, Ministry of Finance Effective as from September 1, 2014 However, Paragraph 18 Effective as from February 1, 2015 14. Oct. 3. 2014 Amended as per Decree Tai-Finance-Collection No.1030003655, Ministry of Finance Effective as from February 1, 2015 15. Dec. 8. 2015 Amended as per Decree Tai-Finance-Collection No.1040004205, Ministry of Finance Effective as from February 1, 2016 16. Jun. 3. 2016 Amended as per Decree Tai-Finance-Collection No.1050001359, Ministry of Finance Effective as from July 1, 2016 17. Dec. 6. 2016 Amended as per Decree Tai-Finance-Collection No.1050003292, Ministry of Finance Effective as from February 1, 2017 18. Mar. 17. 2017 Amended as per Decree Tai-Finance-Collection No.1060000469, Ministry of Finance Effective as from May 1, 2017 19. Dec. 11. 2017 Amended as per Decree Tai-Finance-Collection No.1060003648, Ministry of Finance Effective as from December 28, 2017 20. Apr. 3. 2018 Amended as per Decree Tai-Finance-Collection No.1070000688, Ministry of Finance Effective as from March 31, 2018 21. Dec. 4. 2018 Amended as per Decree Tai-Finance-Collection No.1070003829, Ministry of Finance Effective as from March 1, 2019 However, Paragraph 11, 18, 21, 22 and 25~27 Effective as from August 1,2019 22.Sep. 14. 2020 Amended as per Decree Tai-Finance-Collection No.1090003937, Ministry of Finance Effective as from September 16, 2020 However, Paragraphs 9 and 11 effective as from January 1, 2021 23.Oct. 30. 2020 Amended as per Decree Tai-Finance-Collection No.1090005092, Ministry of Finance Effective as from March 1, 2021 24.June 16.2022 Amended as per Decree Tai-Finance-Collection No. 1110002523, Ministry of Finance Effective as from July 1, 2022 25.April 12, 2024 Amended as per Decree Tai-Finance-Collection No. 1130001073, Ministry of Finance
Content：	Chapter 1 General Provisions I. The Operation Directions are stipulated to facilitate governmental public service policies, by providing business tax taxpayers with diversified tax declaration accesses. II. For business entities as stipulated in Subparagraph 1~3 of Article 6 of the Value-Added and Non-Value-Added Business Tax Act ("Business Tax Act" hereunder), they should proceed with the Business Tax Declaration Electronic Data Operations according to the provisions of Chapter 2. For

business entities as stipulated in Subparagraph 4 of Article 6 of the Business Tax Act, they should proceed with the Business Tax Declaration Electronic Data Operations according to the provisions of Chapter 3.

Chapter 2 Electronic Data Declaration for Business Entities with Fixed Place of Business within the Territory of the ROC

Section 1 General Rules

III. Business entities can process business tax declaration and tax payment by any of the following methods:
(1) Filing via Electronic Media: If business entities get approvals of the Tax Collection Authority, the business entities can declare business tax by electronic data instead of by business tax declaration data. Electronic data which is provided via media files such disks, CDs etc. contains Input Tax (including the Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle, or the declared Input Documentary Evidence Details of Business Entity’s Goods Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency; the same applies to the following) or Output Tax or both the Input Tax and Output Tax, or business entity’s sales amount and tax declaration form, Dual-status Business Entities’ relevant attachments with Direct Deduction Method, Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method), Zero-tax-rate Sales Amount lists and List of Fixed Assets for Tax Refund Claimed by Business Entity.
(2) Filing via Internet: If a business entity has obtained an identity certificate or set up a password on the tax declaration website, the business entity can file the declaration via electronic transmission, to report the electronic data containing both the Input Tax and Output Tax, or Declaration of Sales and Business Tax by a Business Entity, Dual-status Business Entities' relevant attachments with Direct Deduction Method, Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method), Zero-tax-rate Sales Amount lists and List of Fixed Assets for Tax Refund Claimed by Business Entity.
(3) Tax Payment: A business entity’s tax payable can make the tax payment at tax collection financial institutions or convenience stores using a payment notice, or make the tax payment using an IC ATM card through internet online transfer, or make the tax payment using the business entity’s demand deposit account or credit card through the Business Tax E-declaration System.
The foregoing electronic data means the following business data, which prior review operations have been completed through the inspection program by the Business Tax E-declaration System on the website of E-declaration Service of the Ministry of Finance.
(1) Declaration of Sales and Business Tax by a Business Entity.
(2) Input Tax of Business Data:
1. Uniform Invoice Credit Sheet.
2. Photocopies of the receipts of Duplicate Cash Register Uniform Invoices, with Business Administration Number (BAN) on them.
3. Certificates of Purchases Returns or Allowances.
4. Credit Sheet of Business Tax Payment Certificate levied by the Customs.
5. Declaration of Overpaid Business Tax Returned by the Customs.
6. Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle (It should not be included, if the purchase can not be deducted according to Subparagraph 5, Paragraph 1, Article 19 of the Business Tax Act).
7. The declared Input Documentary Evidence Details of Business Entity's Goods Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency.
8. The Credit Sheets of the receipts issued by public utilities, such as water plants, power plants, and gas companies, containing the purchaser's name, address and uniform serial number, which payment notices and payment vouchers containing public utility manufacturer titles prior to December 2015.

9. In terms of the payment notices and payment vouchers whose titles are prior to December 2015 by public utilities, if the business entity has to share his/her Input Tax with others with respect to the payment of the fees for water, power, and gas, it should be the tax amount certification of such apportioned charges as well as the photo copies of the receipts' Credit Sheets for public utilities. Photocopies of uniform invoices as well as Tax Amount Certification of such apportioned charges, for the ones whose titles are after January 2016; Tax Amount Certification of such apportioned charges with uniform invoice alphanumeric code number or carrier's serial number, for cloud invoice.
10. Photocopies of the receipts or tickets obtained by employees during business travels, which are issued by transportation industry such as trains (cars), THSR, vessels, airlines, etc.
11. Cargo List Credit Sheets completed during any customs auction or cargo sell-off.
12. The Certification Copy of Electronic Uniform Invoice with Business Administration Number (BAN) and business tax amount.
13. Other evidence or photocopies with business tax amounts, approved by the Ministry of Finance.
(3) Output Tax of Business Data:
1. Invoice Detail Table (Including the data regarding the alphanumeric codes and number of the nullified, blank, or unused uniform invoices; purchase of current-issue invoices and non current-issue invoices approved by Tax Collection Authority should be declared).
2. The Sales exempted from uniform invoice.
3. Certificates of Sales Returns or Allowances.
(4) Dual-status Business Entity's relevant attachments:
1. Table for the Breakdown of the Input Tax of Dual-status Business Entities Applying the Direct Deduction Method.
2. Table for the Computation of Business Tax Payable on the Purchase of Foreign Services for Dual-status Business Entities Applying the Direct Deduction Method.
3. Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method).
(5) List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate.
(6) List of Fixed Assets for Tax Refund Claimed by Business Entity.

IV. According to relevant regulations, if a business entity authorizes a Tax Declaration Agent to perform the authorized business tax declaration and tax payment; this agent should process such affairs pursuant to the directions to the extent of the business entity's authorization.
If a Tax Declaration Agent is a multi-agent for many business entities at the same time, the Tax Declaration Agent should apply for approval from local Tax Collection Authority by providing the Tables of Authorizers' Details as well as Letters of Authorization, and then declare business tax in bulk via internet on behalf of these businesses, so as to simplify the procedures.
The foregoing provision also applies to who declare business tax in bulk via internet by headquarters on behalf of their branches.

V. For business entities which are qualified to use Zero-tax-rate in Bonded Areas, if approved by the Tax Collection Authority for output tax data using filing via electronic media or filing via internet, the business entities can complete "Uniform Invoice Detail Table for Business Entity" (specific for Bonded Zone Business Entity to report zero-tax-rate applications) instead of completing "List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate".

VI. Collective declarations are permitted for any of the followings:
(1) For business entities processing their accounts according to Paragraph 1, Article 40 of the Business Account Act as well as the "Directions for Accounting Data Processing via Commercial E-methods", they can apply for approval from Tax Collection Authority for other certificates with input tax amount approved by the Ministry of Finance, and then make archives

according to the amounts on the vouchers.
(2) The output tax data with serial invoice numbers, issued by business entities to non-business entities, via Triplicate Cash Register Uniform Invoices or Electronic Invoices with General Tax Computation.
(3) The output tax data on Duplicate Cash Register Uniform Invoices can be declared by means of manual completion of the detail tables.
(4) The Sales exempted from uniform invoices can be registered collectively on a monthly basis.
(5) The uniform invoice with tax amount less than NTD 500 (the same hereunder) or other evidences with tax amounts of input tax can be registered collectively and categorized on a monthly basis.
According to Subparagraph 9, Paragraph 1, Article 38 of the Enforcement Rules of Value-Added and Non-Value-Added Business Tax Act, the input tax data of apportioned charges related to water, power and gas should be registered with "apportioned marks"; the foregoing provision regarding collective registration shall not apply.

VII. In addition to filing via the Internet, business entities may re-declare current data via the Internet during the declaration period, and then apply for electronic data of business tax modification to the local Tax Collection Authority, by means of any of the followings:
(1) To modify the declaration data of current period (month):
1. Complete relevant forms, such as Declaration of Sales and Business Tax by a Business Entity, Dual-status Business Entities' relevant attachments with Direct Deduction Method, Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method), for further modification.
2. The input/output Tax of business data, data of Zero-tax-rate Sales Amount List, and List of Fixed Assets for Tax Refund Claimed by Business Entity should be modified via the renewed recording of media files.
3. When processing such modifications, the business entity should provide the completed online business tax declaration submission data or the delivery sheets of business entity's media files.
(2) To modify the declaration data of non-current period (month):
The business entity should process such a modification by completing an application form to explain the reason and by attaching a Declaration Modification Form and certification documents.

Section 2 Declaration Operations via Electronic Record Medias

VIII. Application Procedure
(1) If the business entity is the first time filing Business Tax via electronic media, or modifies data such as declaration agent, contact information (ex. telephone number, Fax), or media categories etc., when delivering the documents of such a declaration, it should complete the contact information of the business entity or its Declaration Agent as well as the statement of the media category utilized, and then send the documents to apply for approval Tax Collection Authority.
(2) The business entity's headquarters may apply for approval from local Tax Collection Authority, for processing the consolidated Filing of input/output of business data via electronic media by the headquarters of business entity for all the other fixed business places. For making an application or revocation, please attach a "Detail Table of the Affiliate Units for the Consolidated Filing (Revoking) of Input/Output via Electronic Media by the Headquarters of Business Entity" (The format is as shown in Appendix 1). When granting the approval, the local Tax Collection Authority having jurisdiction over the headquarters should also inform the local Tax Collection Authorities that have jurisdiction over the business entity's branches. Should there be any addition or revocation from these branches, they should make applications by following the same procedure or attach and submit the foregoing documents to make applications to the local Tax Authorities having jurisdiction over these branches.
(3) If approved by the Ministry of Finance to allow the headquarters to make a consolidated tax return of sales amount and tax payable or amount of overpaid business tax, the headquarters should record its own declaration and the consolidated tax return of the business entity's sales amounts and

tax declaration together on the same media file.
(4) If the business entity has completed business tax filing via the Internet, it should be deemed being approved by Tax Collection Authority for filing via electronic media.

IX. Requirements for Declaration Operations, as follows:
(1) If being approved for business tax filing via electronic media, the business entity should attach and submit the following data to local Tax Collection Authority to make declarations within the declaration deadline as stipulated in Article 35 of the Business Tax Act.
1. Declaration Forms of Input Tax or Output Tax or both Input Tax and Output Tax or Business Entity's Sales Amount and Tax Declaration of current period (month), Dual-status Business Entities' relevant attachments with Direct Deduction Method, Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method), List of Zero-tax-rate Sales Amounts, and the Electronic Record Media of the List of Fixed Assets for Tax Refund Claimed by Business Entity (such media should be equipped with protection measures such as anti-vibration, water-resistant, pressure-resistant, and so on).
2. Declaration of Sales and Business Tax by a Business Entity, Dual-status Business Entities' relevant attachments with Direct Deduction Method, Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method); however, such submission can be exempted if the business entity gets the approval to make declarations via Electronic Record Media.
3. List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate, as well as certification documents; however, such submission can be exempted if the "List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate" has been approved to be declared via Electronic Record Media and meets the following conditions:
(1) Relevant exports are made only through the Customs.
(2) Electronic invoices issued for sales of goods or services to a business entity in the bonded area for operational use, signed by the business entity in the bonded area with a valid certificate issued by a government agency or approved by the Ministry of Finance.
4. Declaration Sheet of the Payment Notice, or the tax payment transaction data completed via online tax payment.
5. Input Tax of Business Data; however, such submission can be exempted, if the business entity gets the approval to make filing via electronic media, except certification documents such as the declared Input Documentary Evidence details of Business Entity's Goods Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency and the Movables Auction Confirmation Certificate issued by courts and Administrative Enforcement Agency, Real Estate Title Transfer Documents, and the completed payment receipts.
6. Output Tax of Business Data; however, such submission can be exempted, if the business entity gets the approval to make declarations via electronic media.
7. List of Fixed Assets for Tax Refund Claimed by Business Entity and certification documents.
8. Detail table of the receipts of Collections and Payment Transfer issued by the travel industry.
9. Blank and unused Cash Register Uniform Invoices as well as the destruction lists (The format is as shown in the tables as stipulated in Paragraph 2, Article 9 of the "Directions for Business Entities to Use Cash Registers"); however, such submission can be exempted, if the business entity gets the approval to make declarations via Electronic Record Media and it can perform such destruction by itself.
10. A copy of "Delivery Sheet of Business Entity's Media Files" (The format is as shown in Appendix 2), which is a triplicate of one form.
11. Other prerequisite documents in accordance with relevant stipulations in the Business Tax Act.
(2) If the business entity gets the approval from Tax Collection Authority for the Consolidated Filing of Input/Output Business Data via Electronic Media by the Headquarters of Business Entity, its input tax and output tax of business data of all the other fixed business places should be declared

and compiled collectively via electronic media by its headquarters to local Tax Collection Authority. However, the headquarters and all the other fixed business places still have to declare their sales amounts and tax payable or amount of overpaid business tax, respectively to their local Tax Collection Authorities according to the Business Tax Act (with the approval from the Ministry of Finance to allow the headquarters to perform a consolidate tax return of sales amounts and tax payable or amount of overpaid business tax, omit filling the field of the Tax Amount Calculation on the business entity's Sales Amounts and Tax Amount Declaration Forms reported by all the other fixed business places).
(3) As for the disks or CDs of filing via Electronic Media, if the business entity does not retrieve them within a half year, they should be destroyed by the Tax Collection Authority.

Section 3 Filing via Internet (Internet Declaration)

X. If the business entity uses filing business tax via internet, it should make applications according to the requirements from the Ministry of Economic Affairs Certification Authority (MOEACA), and acquire the Identity Certificate issued by this authority or set up a password according to the procedures on the tax declaration website, and then it will have the right to utilize the services provided by the tax.

XI. Declaration Operations
(1) To process business tax declaration and payment via the internet, the business entity should complete the declaration before the declaration deadline according to Article 35 of the Business Tax Act. No overdue online declarations will be allowed. Such a declaration may be processed otherwise in local Tax Collection Authority.
(2) For those who process business tax filing via the internet, if there are tax payable, such business tax payment should be made via any Tax Collection Institution or via the internet.
(3) If the business entity gets the approval from the Ministry of Finance to allow its headquarters make a consolidated tax return of sales amount as well as tax payable or amount of overpaid business tax, its headquarters should get online or written approval from local Tax Collection Authority for allowing the headquarters to make collective declarations via the internet, for declaring the input tax and output tax of business data of all the other fixed business places. However, the headquarters and all the other fixed business places still have to declare their own sales amounts and tax payable or amount of overpaid business tax, according to the Business Tax Act (omit filling the field of the Tax Amount Calculation on the business entity's Sales Amounts and Tax Amount Declaration Forms reported by all the other fixed business places). For making an application or revocation, please attach and submit a "Detail Table of the Affiliate Units for the Consolidated Filing (Revoking) of Input/Output via Electronic Media by the Headquarters of Business Entities" (The form is as shown in Appendix 1).
(4) To avoid of any format error in business data files, the business entity should conduct Prior Review Operations by means of the inspection program provided by the website of E-declaration Service of the Ministry of Finance, aiming at the business entity's Input Tax and Output Tax Data (BAN.TXT), data files of the Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle (BAN.T03_U), data files of the declared Input Documentary Evidence details of Business Entity's Goods Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency (BAN.T09_U), Sales and Tax Amount Declaration (BAN.TET_U), data files of Dual-status Business Entities' relevant attachments with Direct Deduction Method (BAN.T01), Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method) (BAN.T07), data files of Zero-tax-rate Sales Amount (BAN.T02) and data files of List of Fixed Assets for Tax Refund Claimed by Business Entity (BAN.T08_U).
(5) If the prior review results are normal, the business entity should insert an Identity Certificate disk or input the preset passwords on the

Declaration Website, for processing Business Tax Declaration operations via the Internet; if the prior review results are abnormal, exception messages and abnormality lists will show up, and the business entity cannot perform the online declaration operations until relevant corrections have been made.
(6) If the business entity's online tax declaration fails, exception messages and reasons will show up instantly on the Internet. After the online tax declaration has been completed, the following data will be shown on the declaration form, for being printed by the business entity; for those who neither make tax payments via the Internet nor make the payment via any tax collection institution prior to the uploading of such a declaration, the "Notice for Tax Payment of Business Tax E-Declaration" will show up at the same time (the format is as shown in Appendix 3):
1. Reception Number (County/City + Uniform Serial Number + Corresponding Year & Month + Checking Code).
2. Declaration Date.
3. Declaration Times.
4. Sum of Input & Output Tax.
5. Quantity of Dual-status Business Entities' relevant attachments with Direct Deduction Method.
6. Quantity of Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method).
7. Sum of Zero-tax-rate Sales Amounts.
8. Sum of List of Fixed Assets for Tax Refund Claimed by Business Entity.
9. Sum of the Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle.
10. Sum of the declared Input Documentary Evidence details of Business Entity's Goods Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency.
11. Already-paid Tax Amount.
12. Date and time for the latest modification.
(7) For business entities which make filing via the internet, they should attach and submit the following data during the declaration period and send the data to the competent Tax Collection Authority for further review.
1. List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate, as well as certification documents; however, such submission can be exempted if it meets the following conditions:
(1) Relevant exports are made only through the Customs.
(2) Electronic invoices issued for sales of goods or services to a business entity in the bonded area for operational use, signed by the business entity in the bonded area with a valid certificate issued by a government agency or approved by the Ministry of Finance.
2. List of Fixed Assets for Tax Refund Claimed by Business Entity, as well as certification documents.
3. Certification documents, such as the declared Input Documentary Evidence Details of Business Entity's Goods Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency and the Movable Auction Confirmation Certificate issued by courts and Administrative Enforcement Agency, Real Estate Title Transfer Documents, and the payment receipts completed.
4. Detail table of the receipts of Collections and Payment Transfer issued by the travel industry.
5. Blank and unused Cash Register Uniform Invoices as well as the destruction lists (The format is as shown in the tables as stipulated in Paragraph 2, Article 9 of the "Directions for Business Entities to Use Cash Registers"); however, such submission can be exempted if the business entity transmits the files via the Internet and it can perform such destruction by itself.
6. Other prerequisite documents in accordance with relevant stipulations in the Business Tax Act.
(8) Attachment Transmission via Electronic Files
1. After the online business tax declaration of current period (month) has been uploaded, the following prerequisite certification documents for business tax declaration should be transmitted via electronic files during the legal declaration deadline:

(1) Declaration of Zero-tax-rate Sales Amount Applicable to not through the Customs.
(2) Declaration of Fixed Assets for Tax Refund.
(3) Declaration of Material Items for Business Tax.
(4) Declaration of One-Time Adjustment to Transfer Pricing for Business Tax.
2. If the attached data are transmitted via electronic files, each coy of certification documents should be scanned into an image file (PDF). Though the Business Tax Attachment Uploading Program provided by the E-declaration Service Website in the Ministry of Finance, these files should be uploaded via the Internet or they should be incorporated into media files and then sent to the competent Tax Collection Authority.
3. Attachment File Format
(1) Format: PDF files of 300~600dpi
(2) Principle for file naming: Corresponding Year & Month (5-digit number) + Business Administration Number (BAN) (8-digit number) + Attachment Categorization (2-digit number) + Image File Numbering (4-digit number) + Lot Number (2-digit number)
(3) Descriptions of Attachment Categorization Codes
"02" means the certification document for Zero-tax-rate Sales Amount Applicable to not through the Customs.
"08" means the certification document for Declaration of Fixed Assets for Tax Refund.
"14" means Declaration of Material Items for Business Tax and its supplementary documents of evidence.
"16" means Declaration of One-Time Adjustment to Transfer Pricing for Business Tax and its supplementary documents of evidence.
(4) File Capacity Limit: If the files are uploaded via the internet, each file should be less than 5MB, while the total capacity should be less than 45MB. If the files exceed such file capacity limit, they should be incorporated into media files and then send to the competent Tax Collection Authority.
4. If the attached data are uploaded via the internet, they should be uploaded at a time together with the already-declared prerequisite attachment files of current period (month); files should not be uploaded separately. If certain already-uploaded attachment files need modifications, all the attachment files of current period (month) should be uploaded again before the declaration deadline.
5. Attachment file submissions will be completed only when all the uploaded business tax attachment files are checked to match with the already-declared prerequisite data of current period (month) and when the attachment files of each category are not void and when all the files are uploaded successfully before the declaration deadline.
6. If there is any error detected by the online tax system of the Ministry of Finance after the business entity has uploaded the declaration attachment data via the internet, the system will return the message of "Upload Failed" to the business entity and give a reminder of re-upload. Then, if no error is detected, a message of "Upload Accomplished" will be given. The business entity can print out and save the upload receipt of such business tax attachments. Such a receipt will not be assigned with any reception number.

Section 4 Tax Payment Operations

XII. Tax Payment at Counter
(1) Tax payment via any financial institution: With the bar-coded tax payment notice printed through Business Tax E-declaration System or the eTax Portal of the Ministry of Finance, the business entity can make the tax payment in cash or bills via any tax collection financial institution.
(2) Tax payment via any convenience store: If the tax amount that should be paid by oneself does not exceed the collection limit for convenience stores set by the Ministry of Finance, the business entity can take the bar-coded tax payment notice to make the tax payment via any convenience store. For operation details, please see the "Operation Directions for Tax Collections via Convenience Stores Commissioned by Tax Collection Authority".

XIII.Tax Payment via IC ATM Card
With an IC ATM Card issued by any financial institution participating in the operations of Tax Payment via IC ATM Card, the business entity can complete Tax Payment via instant online money transfer. However, if the business entity makes Business Tax Payment via the internet instead of making any declaration through the Business Tax E-declaration System, it should print out the transaction details of the completed online declaration to serve as the Tax Payment Receipt, and then process the Business Tax Declaration accordingly. For operation details, please see the "Operation Directions for Tax Payment through Money Transfer via IC ATM Card".

XIV. For tax payment via credit card, a business entity or the business entity's owner should make tax payment via credit card issued by any credit card institution participating in the operations of Tax Payment via Credit Card (Limited to one credit card). For operation details, please see the "Operation Directions for Tax Payment via Credit Card".

XV. Tax Payment via Demand (Savings) Deposit Account
If making the declaration through identity verification of Industrial/Commercial Certificate IC Card via the Business Tax E-declaration System, the business entity can make tax payment through money transfer via its savings deposit account issued by any financial institution or postal institution. For operation details, please see the "Operation Directions for Tax Payment via Phone or Online Money Transfer".

XVI. For a business entity which makes tax payment via any convenience store, credit card, IC ATM Card, or demand deposit account, the tax payment deadline will be extended to the 24:00 of the third day after the date of the legal declaration deadline. For any overdue tax payment, please make the tax payment via any tax collection financial institution.

Section 5 File Format

XVII. Media Format
(1) Disk Format
1. Data Code: ASCII CODE.
2. Density: DOUBLE DENSITY.
3. Size: 31/2” .
4. Capacity: 1.44MB.
5. Operating System: MS/DOS or WINDOWS.
(2) CD Format:
1. Data Code: ASCII CODE.
2. Size: CD-R with 12cm in diameter.
3. Capacity: 650MB.
4. Operating System: MS/DOS or WINDOWS.

XVIII.File Category and Format
(1) Data Files of Business Entity's Input/Output Tax:
1. Record Length: 81 characters.
2. File Name: based on (Filename) ·(File Extension Name)
(1) Filename: Business Entity's Business Administration Number (BAN) (eight-digit number).
(2) File Extension Name: TXT.
(2) Data Files of Declaration of Sales and Business Tax by a Business Entity
1. Record Length: 112 columns, each column separated by " | ".
2. File Name: based on (Filename)·(File Extension Name)
(1) Filename: Business Entity's Business Administration Number (BAN) (eight-digit number).
(2) File Extension Name: TET_U.
(3) Data Files of Attachments of Dual-status Business Entities Applying the Direct Deduction Method:
1. Record Length: 1009 characters.
2. File Name: based on (Filename)·(File Extension Name)
(1) Filename: Business Entity's Business Administration Number (BAN)

(eight-digit number).
(2) File Extension Name: T01.
(4) Data Files of Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying the Direct Deduction Method)
1. Record Length: 226 characters.
2. File Name: based on (Filename)·(File Extension Name)
(1) Filename: Business Entity's Business Administration Number (BAN) (eight-digit number).
(2) Filename Extension Name: T07.
(5) Data Files of Business Entity's Zero-tax-rate Sales Amount:
1. Record Length: 83 characters.
2. File Name: based on (Filename)·(File Extension Name)
(1) Filename: Business Entity's Business Administration Number (BAN) (eight-digit number).
(2) Filename Extension Name: T02.
(6) Data Files of List of Fixed Assets for Tax Refund Claimed by Business Entity:
1. Record Length: 12 columns, each column separated by " | ".
2. File Name: based on (Filename)·(File Extension Name)
(1) Filename: Business Entity's Business Administration Number (BAN) (eight-digit number).
(2) File Extension Name: T08_U.
(7) Data Files of the Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle:
1. Record Length: 19 columns, each column separated by " | ".
2. File Name: based on (Filename)·(File Extension Name)
(1) Filename: Business Entity's Business Administration Number (BAN) (eight-digit number).
(2) Filename Extension Name: T03_U.
(8) Data Files of the Declared Input Documentary Evidence details of Business Entity's Goods Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency.
1. Record Length: 17 columns, each column separated by " | ".
2. File Name: based on (Filename)·(File Extension Name)
(1) Filename: Business Entity's Business Administration Number (BAN) (eight-digit number).
(2) File Extension Name: T09_U.

XIX. Media Label
The business entity should mark and paste a label on the declaration media such as disk or CD, according to the following stipulations:
An "Exterior Label on the Front" (the format is as shown in Appendix 4) should be pasted on the media such as disk or CD. The label should indicate the following items:
(1) File Name: The same file name as the foregoing one.
(2) Media Label: The label on the surface of the media file.
(3) RECORD L: The RECORD LENGTH on the media file.
(4) Serial Number and Quantity:
1. Disk: If the media file contains two disks, the disk sequence will be "1" and "2". For each disk, in addition to being marked out its sequence number according to the disk sequence, the quantity of the disks should be marked "2". However, if the file contains only one disk, the disk sequence can be omitted, while the quantity of the disks can be marked "1".
2. CD: If the media file contains two CDs, the CD sequence will be "1" and "2". For each CD, in addition to being marked out its sequence number according to the CD sequence, the quantity of the CDs should be marked "2". However, if the file contains only one CD, the CD sequence can be omitted, while the quantity of the CD can be marked "1".
(5) Creation Date: The date generated pursuant to the media file.
(6) Operator's or Contact Person's Name: The name of the operator or contact person responsible for processing the media file.

XX. Data Files of Business Entity's Input/Output Tax, its file content is 81 Bytes (The format is as shown in Appendix 5).
Descriptions of each field, as follows:

(1) Format Code: 2-digit number, categorized according to Tax Computation methods and the classification of Input and Output Documentary Evidence, as follows:
1. General Tax Computation:
"21" means the Triplicate Uniform Invoice and Computer Uniform Invoice of Input Tax
"22" means the Duplicate Cash Register Uniform Invoice of Input Tax, and other evidences with tax amount of input tax. If many serial Cash Register Uniform Invoices are obtained for the same transaction, the last invoice should serve as the representative one, while the total amount should be registered.
"23" means the Certificate of Purchase Return or Allowance for Triplicate Uniform Invoice, Computer Uniform Invoice, Triplicate Cash Register Uniform Invoice and Electronic Uniform Invoice (E-invoice) with General Tax Computation, which should be registered one by one.
"24" means the Certificates of Purchase Return or Allowance for Duplicate Cash Register Uniform Invoices, and other evidences with tax amounts, which should be registered one by one.
"25" means the Triplicate Cash Register Uniform Invoices of Input Tax, and Electronic Uniform Invoice (E-invoice) with General Tax Computation of Input Tax; for each Triplicate Cash Register Uniform Invoices of Input Tax or each Electronic Uniform Invoice (E-invoice) with General Tax Computation whose tax amount is less than NTD 500, it can be registered collectively on a monthly basis. If many serial Cash Register Uniform Invoices are obtained for the same transaction, the last invoice should serve as the representative one, while the total amount should be registered.
Public Utility Input Tax E-invoice Alphanumeric Code Number can be registered substitutively by the Carrier's Serial Number on the already-paid payment notices and payment vouchers of public utilities whose manufacturer titles are after January 2016.
"26" means the Triplicate Computer Uniform Invoice of Input Tax and Electronic Uniform Invoice of Input Tax, which are registered collectively; each invoice contains the tax amount less than NTD 500.
"27" means the Duplicate Cash Register Uniform Invoice of Input Tax and other evidences with tax amounts of input tax, which is registered collectively; and the tax amount is less than NTD 500 per invoice/evidence.
"28" means the Input Tax Business Tax Payment Certificate levied by the Customs.
"29" means the Input Tax Declaration of Overpaid Business Tax Returned by the Customs.
"31" means the Triplicate Uniform Invoice of Output Tax.
"32" means the Duplicate Uniform Invoice and Duplicate Cash Register Uniform Invoice of Output Tax. If many serial Cash Register Uniform Invoices are issued for the same transaction, the last invoice should serve as the representative one, while the total amount should be registered.
"33" means the Certificate of Sales Returns or Allowances for Triplicate Uniform Invoice, Computer Uniform Invoice, Triplicate Cash Register Uniform Invoice and Electronic Uniform Invoice (E-invoice) with General Tax Computation, which should be registered one by one.
"34" means the Certificate of Sales Returns or Allowances for Duplicate Uniform Invoice, Duplicate Cash Register Uniform Invoice Tax and the sales exempted from uniform invoice, which should be registered one by one.
"35" means the Triplicate Cash Register Uniform Invoice of Output Tax and Electronic Uniform Invoice with General Tax Computation of Output Tax. If many serial Cash Register Uniform Invoices are issued for the same transaction, the last invoice should serve as the representative one, while the total amount should be registered.
"36" means the sales exempted from uniform invoice.
2. Special Tax Computation:
"37" means Output Documentary Evidence, Electronic Uniform Invoices with Special Tax Computation.
"38" means Certificates of Sales Return or Allowances.
(2) The declaring business entity's Logic Serial Number (LOSN): 9-digit number.
(3) Serial Number: 7 alphanumeric characters; the business entity's data should be assigned with a serial number in sequence; no repetitions are

allowed.
(4) Corresponding Year and Month to the data: "year" contains 3-digit number and "month" contains 2-digit number; 5 digits in total, which stands for the year and month of the issuance of uniform invoices, other certificates, and Certificates of Sales Return or Allowances, also the year and month for the Business Tax Payment Certificate levied by the Customs, and for Declaration of Overpaid Business Tax Returned by the Customs.
(5) Purchaser's Business Administration Number (BAN): 8-digit number, at the same field as the Invoice Ending Number; if this does not belong to a collective data of Output Documentary Evidence, it means the Business Administration Number (BAN) of the purchasing business entity. If the purchaser has no Business Administration Number (BAN), this field should be left blank.
(6) Invoice Ending Number: 8-digit number, at the same field as the purchaser's Business Administration Number (BAN); if the Output Documentary Evidence belongs to a collective data, it means the ending number of serial invoices of the collective data.
(7) Seller's Business Administration Number (BAN): 8-digit number.
(8) Number of Collective Sheets: 4-digit number, namely the preceding 4 digits of the field of Seller's Business Administration Number (BAN); if the Input Documentary Evidence belongs to a collective data, it means the number of collective certificate sheets.
(9) Alphanumeric Code Number of Uniform Invoice: 2 alphabets, which are English codes that stand for different months and uniform invoice classifications.
(10) Invoice (Starting) Number: 8-digit number, namely the serial number of an invoice; if it belongs to a collective data, it means the invoice's starting (initial) serial number for the collective data.
(11) Other evidence number: 10 alphanumeric characters.
(12) Public Utility Carrier's Serial Number: 10 alphanumeric characters, which stands for the carrier's serial number on the already-paid payment notices and payment vouchers of public utilities whose manufacturer titles are after January 2016; the preceding two digits are always "BB", while the remaining 8 digits are 0~9 or A~Z (capital letter).
(13) Numbering of the Business Tax Payment Certificate levied by customs: 14 alphanumeric characters.
(14) Tax base of business tax: 12-digit number (the basic unit is "NTD"; "zero" will be padded to the left side of the vacant digit), namely the tax base of business tax for Business Tax Payment Certificate by the Customs or Declaration of Overpaid Business Tax Returned by the Customs.
(15) Sales Amount: 12-digit number (the basic unit is "NTD"; "zero" will be padded to the left side of the vacant digit), which will be categorized according to Tax Computation.
1. General Tax Computation:
Sales Amount is the sales amount registered on a uniform invoice or other evidence, and the withdrawn (returned) amount or allowance amount on "Certificate of Sales/Purchases Returns or Allowances on Merchandise Sold/Purchased".
Taxable Goods or Services sold by business entities:
(1) If the purchaser of Output Uniform Invoice is not a business entity, the amount registered on the invoice should contain business tax amount. The declared sales amount and tax amount should be calculated collectively, according to the following formula, during the process of declaration form filling.
Output Tax Amount = Total Amount of currently-issued uniform invoice ÷ (1 + Collection Rate) x Collection Rate (round-off)
Sales Amount = Total Amount of currently-issued uniform invoice - Output Tax Amount
(2) If the purchaser of Output Uniform Invoice is a business entity, the price should contain Business Tax. Except for those being approved to issue Duplicate Uniform Invoices via cash registers, it should calculate sales amounts and tax amounts according to the following formula.
Sales Amount = Pricing ÷ (1 + Collection Rate)
Output Tax Amount = Sales Amount x Collection Rate (round-off)
(3) Duplicate Cash Register Uniform Invoice, as well as the Input Documentary Evidence of the receipts or tickets obtained by employees

during business travels, which are issued by transportation industries such as trains (cars), THSR, vessels, airlines, etc., if the sales amount contain business tax amount, the Input Tax Amount should be calculated collectively, according to the following formula, during the process of declaration form filling.
Input Tax Amount = Total Amount of the Evidence x (Collection Rate ÷ (1 + Collection Rate)) (round-off)
(4) Certificate of Sales/Purchases Returns or Allowances on Merchandise Sold/Purchased, and the Input Documentary Evidence with tax amount (other than the foregoing provisions), if the sales amount includes Business Tax, the sales amount without any tax should be calculated (in the same calculation method as "2").
2. Special Tax Computation:
Sales Amount is the sales amount registered on a uniform invoice or other evidence, and the returned amount or allowance amount on "Certificate of Sales Returns or Allowances" During the process of filling the declaration form, the Output Tax Amount should be calculated according to the following formula:
Output Tax Amount = Total Amount of currently-issued evidence x Special Tax Rate (round-off)
(16) Tax Classification: 1 alphanumeric character; the code is categorized as follows:
"1" means "Taxable".
"2" means "Zero-tax-rate".
"3" means "Tax Exemption".
"F" means "Nullified Invoice".
"D" means a "blank and unused uniform invoice".
(If the Tax Classification is "F" or "D", other fields should be left blank or filled with "zero" according to their attributes in Appendix 5, except the fields of Format Code, the declaring business entity's Logic Serial Number (LOSN), Serial Number, Corresponding Year & Month to the data, Seller's Business Administration Number (BAN) and Uniform Invoice Alphanumeric Code (starting and ending) number.)
(17) Business Tax Amount: 10-digit number (the basic unit is "NTD"; "zero" will be padded to the left side of the vacant digit), namely the Business Tax Amounts on uniform invoices, Certificate of Sales/Purchases Returns or Allowances on Merchandise Sold/Purchased, Business Tax Payment Certificate Levied by the Customs (calculated according to the Custom's taxation rules), and Declaration of Overpaid Business Tax Returned by the Customs. If the field of sales amount contains Business Tax Amount or adopts Special Tax Computation according to the requirements, this field should be filled with "zero".
(18) Credit Code: 1 alphanumeric character, namely the Uniform Invoice Credit Sheet with Business Tax Amount declared by the purchaser, which has been approved by the Ministry of Finance to show the credit situations of Business Tax Certificate Credit Sheet and Certificates of Purchase Return or Allowance. The code is categorized as follows:
"1" means the Input Credit for the purchases and costs.
"2" means the Input Credit for Fixed Assets.
"3" means the Input Non-Credit for the purchases and costs.
"4" means the Input Non-Credit for Fixed Assets.
Blank space means Output Documentary Evidence.
(19) Special Tax Rate: 1 alphanumeric character; the code is categorized as follows:
"1" means the business tax rate for special food and beverage services enterprises such as tea house, coffee shop and bar that provide accompany services.
"2" means the business tax rate for nightclubs or restaurants providing entertaining show programs.
"3" means the business tax rate for the Specific Operating Income from businesses such as banking, insurance, investment trusts, securities, futures, finance bills, and pawnbroking (exclusive of the operating incomes from the banking or insurance business run by banks or insurance companies.)
"4" means the business tax rate for Reinsurance Premium Income from insurance companies.

"5" means the business tax rate for the Non-Specific Operating Income from businesses such as banking, insurance, investment trusts, securities, futures, finance bills, and pawnbroking.
"6" means the business tax rate for the operating incomes from the banking or insurance business run by banks or insurance companies (applicable to the sales amounts after July 2014).
"7" means the business tax rate for the operating incomes from the banking or insurance business run by banks or insurance companies (applicable to the sales amounts before June 2014).
Blank space means Tax Exemption or the data of non-Output Special Tax.
(20) Collective marks or apportioned marks: 1 alphanumeric character; the code is categorized as follows:
"A" means that the data are collective data. If the data are Output Documentary Evidence, the 24th~31st fields indicate the invoice's ending number; if they are Input Documentary Evidence, the 32nd~35th fields indicate the collective number of the sheets.
"B" means that the data are the apportioned data of Input Documentary Evidence, only used for the format code "25"; the 32nd~39th fields indicate the seller's Business Administration Number.
Blank space means that the data are not additional data. If the data are Output Documentary Evidence, the 24th~31st fields indicate the purchaser's Business Administration Number (BAN); if they are Input Documentary Evidence, the 32nd~39th fields indicate the seller's Business Administration Number (BAN).
(21) Marks for Mode of Customs Clearance: 1 alphanumeric character; the code is categorized as follows:
"1" means the Output Tax with the prerequisite certification documents applicable to Zero-tax-rate, which are not exported via the Customs.
"2" means the Output Tax exempted from certification documents applicable to Zero-tax-rate, which are exported via the Customs.
Blank space means Input Documentary Evidence and Certificate of Sales Returns or Allowances, as well as the Output Documentary Evidence non-applicable to Zero-tax-rate.

XXI. Data Files of Declaration of Business Entity's Sales and Tax Amount
File Content: 112 columns, each column separated by " | " (The format is as shown in Appendix 6).
Descriptions of each field:
(1) Data Classification: 1-digit number, for categorizing 3 declaration categories in total.
"1" means 401, used by the business entities engaging solely in the business of taxable goods or services, for General Tax Computation.
"3" means 403, used by the Dual-status, Tax-exempted and Special Tax Computation Business Entities, for General Tax Computation.
"4" means 404, used by the business entities engaging solely in the business with special tax computation.
(2) File Number: 8 alphanumeric characters; each vacant digit should be padded with a "zero".
(3) Business Administration Number (BAN): 8-digit number, meaning the business entity's Business Administration Number (BAN).
(4) Corresponding Year and Month: "Year" contains 3-digit number, while "month" contains 2-digit number; 5 digits in total. If the declaration is made according to "period", this should indicate the year and month of the ending month for the data. If made according to "month", this means the year and month corresponding to the data.
(5) Declaration Code: 1-digit number; the code is categorized as follows:
"1" means that the Collective Payment Code is "0" or "2".
"5" means that the Collective Payment Code is "1".
(6) Logic Serial Number (LOSN): 9-digit number.
(7) Collective Payment Code: 1-digit number, for categorizing 3 declaration categories in total.
"0" means the declaration forms respectively reported by "Single Institution" without collective payment or "Head Office-Branch" without collective payment.
"1" means the collective payment unit's declaration form of "Collective Declaration and Payment by Headquarters" approved by the Ministry of

Finance. Relevant fields on that form should be registered.
"2" means the collective payment unit's declaration form of "Respective Declaration and Payment by Each Unit" (including the headquarters itself) approved by the Ministry of Finance. On this declaration form, the tax computation fields with the codes 1~15 will not be filled out, which will be padded by "zero" instead.
(8) Declaration Category: 1 alphanumeric character, for categorizing 2 kinds of declaration methods — declaration as per "period" or "month".
"1" means the declaration as per "period".
"2" means the declaration as per "month".
(9) County/City: 1 alphanumeric character (the codes are as shown in Appendix 7).
(10) Marks for in-person-Declaration or Commissioned Declaration: 1 alpha-numeric character; the code is categorized as follows:
"1" means the declarations made by the employees from the company or affiliated enterprises (in-person-declaration).
"2" means the declarations made by the persons responsible for tax declaration according to relevant laws and regulations (Commissioned Declaration).
(11) The declarer's National ID Card Number: 10 alphanumeric characters.
(12) The declarer's name: maximum length 12 alphanumeric characters.
(13) The declarer's telephone area code: maximum length 4-digit number.
(14) The declarer's telephone number: maximum length 11-digit number.
(15) The declarer's telephone extension number: maximum length 5-digit number.
(16) Register (Literary) Number for Declaration Agent: maximum length 50 alphanumeric characters, which should be left blank for in-person-declaration; for commissioned declaration, please fill out the Register (Alphanumeric) Number approved by the competent authority (ex. if an accountant is registered to be Tax Declaration Agent, it should be "○ Tai-Financial-Tax Registration No.000X", and "Tai-Financial- ○ (District) National Tax No.0000000000X" for Certified Public Bookkeeper, and "○ (District) National Tax Register No.000000X" for Bookkeeper and Tax Return Filing Agent.
(17) Other fields should be filled in actual numbers of that corresponding period (month) by the business entity.
(18) The meaning of the field signs is illustrated by COBOL language.
"S" indicates: when a numeral data value contain a plus sign or minus sign, neither the plus sign nor minus sign should be displayed on the last number of such a value, and the plus sign or minus sign should not take up the digit alone. The way for such indication:
Positive Number: the number on the last digit:
0, 1, 2, 3, 4, 5, 6, 7, 8 or 9 should respectively correspond to {, A, B, C, D, E, F, G, H, I.
Negative Number: the number on the last digit:
0, 1, 2, 3, 4, 5, 6, 7, 8 or 9 should respectively correspond to }, J, K, L, M, N, O, P, Q, R.
"9" means Numeric Type.
"X" means Alphanumeric Type.(Chinese character and Fullwidth punctuation excepted)
"C" means Alphanumeric Type.(Chinese character and Fullwidth punctuation included)

XXII. Data Files of Attachment of Dual-status Business Entities Applying the Direct Deduction Method
File Content: 1009 Bytes (The format is as shown in Appendix 8).
Descriptions of each field:
(1) The descriptions of the meaning of Business Administration Number (BAN), Corresponding Year and Month to data, Declaration Code, Logic Serial Number (LOSN), and Field Sign are the same as the ones mentioned above.
(2) Empty Field: Each vacant field should be filled with a "zero".
(3) Other fields should be filled in actual numbers of that corresponding period (month) by the business entity.

XXIII. Data Files of Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities (including the ones applying

the Direct Deduction Method).
File Content: 226 Bytes (The format is as shown in Appendix 9).
Descriptions of each field:
(1) The descriptions of the meaning of Business Administration Number (BAN), Logic Serial Number (LOSN), and field sign are the same as the ones mentioned in Paragraph 21.
(2) Corresponding Period: 10-digit number; "Year" contains 3-digit number, while "month" contains 2-digit number. The starting year and month in the corresponding period to the data should be the beginning year and month for Tax Adjustment; the ending year and month should be the year and month corresponding to the declaration.
(3) Date of Business Opening: "Year" contains 3-digit number, while "Month" and "Day" contains 2-digit number respectively; 7 digits in total. It should be the date for beginning the sales of Tax-exempt Goods or Services.
(4) Marks for Deduction: 1 alphanumeric character; the code is categorized as follows:
"0" means Direct Deduction.
"1" means Proportional Deduction.
(5) Annual Non-deductible Ratio: 3-digit number (Rounded down to an integer), calculated according to the Regulations Governing the Computation of Business Tax of Dual-status Business Operators.
(6) Adjusted Tax Amount: 14-digit number (Rounded to the nearest integer), calculated according to the Regulations Governing the Computation of Business Tax of Dual-status Business Operators.
(7) Each of other fields should be registered by the business entity according to the declaration of sales and business tax declared for each period (month).

XXIV. Data Files of Business Entity's Zero-tax-rate Sales Amount
File Content: 83 Bytes (The format is as shown in Appendix 10).
Descriptions of each field:
(1) The descriptions of the meaning of seller's Business Administration Number (BAN), seller's County/City and seller's Logic Serial Number (LOSN) are the same as the ones mentioned in Paragraph 21.
(2) Corresponding Year and Month to the data: "Year" contains 3-digit number, while "month" contains 2-digit number; 5 digits in total. If the declaration is made according to "period", this should indicate the year and month as of the ending month for the data. If made according to "month", this means the year and month corresponding to the data.
(3) Year and Month of the Invoice Issued: "Year" contains 3-digit number, while "month" contains 2-digit number; 5 digits in total. It means the year and month of invoice issued. If no invoices are issued, blank space should be filled in.
(4) Alphanumeric Code Number of the Invoice Issued: Uniform Invoice Alphanumeric Code contains 2 alphabets, while invoice number contains 8-digit number. Such an invoice should be kept in the Business Entity's Input/Output Tax Data Files. If no invoices are issued, blank space should be filled in.
(5) Purchaser's Business Administration Number (BAN): 8-digit number; if the purchaser has no Business Administration Number (BAN), blank space should be filled in this field.
(6) At Zero-tax-rate: 1-digit number, which should be registered according to the terms of Paragraph 1, Article 7 of the Business Tax Act.
(7) The meaning of the marks for Mode of Customs Clearance are explained as the same as Paragraph 20.
(8) Export Declaration Type: 2 alphanumeric characters.
(9) Export Declaration Number: 14 alphanumeric characters.
(10) Sales Amount: 12-digit number (the basic unit is "NTD"; "zero" should be padded to the left side of the vacant digit).
(11) Date of Export or Foreign Exchange Settlement: "Year" contains 3-digit number, while "Month" and "Day" contains 2-digit number respectively; 7 digits in total.

XXV. Data Files of List of Fixed Assets for Tax Refund Claimed by Business Entity
File Content: 12 columns, each column separated by " | " (The format is as

shown in Appendix 11).
Descriptions of each field:
(1) Corresponding Year: 3-digit number.
(2) Corresponding Month: 2-digit number.
(3) The descriptions of the meaning of County/City, Logic Serial Number (LOSN), and Business Administration Number (BAN) are the same as the ones mentioned in Paragraph 21.
(4) Date of Input Documentary Evidence: "Year" contains 3-digit number, while "Month" contains 2-digit number and "Day" contains 2-digit number; 7 digits in total.
(5) Input Documentary Evidence Number: maximum length 14 alphanumeric characters.
(6) Name of content summary: maximum length 150 alphanumeric characters.
(7) Quantity of content summary: 12-digit number; "zero" should be padded to the left side of the vacant digit.
(8) Amount of content summary (exclusive of tax): 12-digit number; "zero" should be padded to the left side of the vacant digit.
(9) Tax Amount of content summary: 10-digit number; "zero" should be padded to the left side of the vacant digit.
(10) Usage: maximum length 300 alphanumeric characters.

XXVI. Data files of the Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle, its file content is 19 columns, each column separated by " | " (The format is as shown in Appendix 12).
Descriptions of each field, as follows:
(1) The descriptions of the meaning of County/City, Logic Serial Number (LOSN), and Business Administration Number (BAN) are the same as the ones mentioned in Paragraph 21.
(2) The descriptions of the meaning of Serial Number are explained as the same as in Paragraph 20.
(3) Corresponding Year and Month: "Year" contains 3-digit number, while "month" contains 2-digit number; 5 digits in total. If the declaration is made according to "period", this should indicate the year and month as of the ending month for the data of Business Entity Purchasing Used Passenger Car and Motorcycle. If made according to "month", this means the year and month for the data of Business Entity Purchasing Used Passenger Car and Motorcycle.
(4) Alphanumeric Code Number of the Invoice Issued: Uniform Invoice Alphanumeric Code contains 2 alphabets, while Invoice Number contains 8-digit number. Such an invoice should be kept in the Business Entity's Input/Ouput Tax Data Files.
(5) License Plate Number: maximum length 10 alphanumeric characters, which should be registered according to actual License Plate Number.
(6) Date of Sales: "Year" contains 3-digit number, while "Month" and "Day" contains 2-digit number respectively; 7 digits in total. It should be the date of uniform invoice issuance.
(7) The descriptions of the meaning of Sales Amount are explained as the same as in Paragraph 20.
(8) Output Tax Amount = Sales Amount x Collection Rate (round-off)
(9) The former car owner's ID card number, Business Administration Number (BAN) of profit-seeking enterprises or withholding agencies: maximum length 10 alphanumeric characters filled in according to actual information.
(10) Date of Purchase: "Year" contains 3-digit number, while "Month" and "Day" contains 2-digit number respectively; 7 digits in total, namely the year, month, and day registered on the Car Purchase Certificate.
(11) Purchase Amount: 12-digit number (the basic unit is "NTD"; "zero" should be padded to the left side of the vacant digit), namely the amount registered on the Car Purchase Certificate.
(12) Input Amount: Purchase Amount ÷ (1 + Collection Rate).
(13) Input Tax Amount = Purchase Amount ÷ (1 + Collection Rate) x Collection Rate (round-off)
(14) Deductible Input Tax Amount: 12-digit number, namely the smaller one of Output Tax Amount or Input Tax Amount.
(15) Category of Car Purchase Certificate: 1-digit number, for categorizing the Category of Car Purchase Certificate.

1. General receipt.
2. Declaration Form for Individual Income Derived from Incidental Trading.
3. Special Uniform Invoice.
4. Sale Contract or Assignment of Transfer.
5. Others.
(16) Name of Other Car Purchase Certificate: 20 alphanumeric characters, registered according to the actual data obtained by the business entity.
(17) Other fields should be filled in actual numbers of that corresponding period (month) by the business entity.
(18) Code of Car Type: 1-digit number, for categorizing Car Type.
1. Passenger Sedans.
2. Pickup Truck.
3. Passenger-cargo dual-purpose Cars.
4. Substitutional Sedan.
5. Small Special Purpose Vehicles.
6. Motorcycle.

XXVII. Data Files of the Declared Input Documentary Evidence Details of Business Entity's Goods Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency
File Content: 17 columns, each column separated by " | " (The format is as shown Appendix 13).
Descriptions of each field:
(1) The descriptions of the meaning of County/City, Business Entity's Business Administration Number (BAN), and Logic Serial Number (LOSN) are the same as the ones mentioned in Paragraph 21.
(2) Corresponding Year and Month: "Year" contains 3-digit number, while "month" contains 2-digit number; 5 digits in total. If the declaration is made according to "period", this should indicate the year and month as of the ending month for the data. If made according to "month", this means the year and month corresponding to the data.
(3) Executive Case Number 1: maximum length 15 Chinese characters, registered as per the names of the court or Administrative Enforcement Agency that conduct the auction or sell-off.
(4) Executive Case Number 2: 3-digit number, namely the year for the auction and sell-off performed by the court or Administrative Enforcement Agency.
(5) Executive Case Number 3: maximum length 6 Chinese characters, registered as per the executive text number from the court or Administrative Enforcement Agency.
(6) Executive Case Number 4: maximum length 6-digit number, registered as per the executive text number from the court or Administrative Enforcement Agency that conduct the auction or sell-off.
(7) Name of Taxable Goods: maximum length 150 alphanumeric characters, respectively registered as per the Taxable Goods owned by the business entity, based on the business tax amount calculated according to Section 1, Chapter 4 of The Business Tax Act for Business Entity's Auction Confirmation or Assumption to Courts or Administrative Enforcement Agency.
(8) Original Owner's Uniform Serial Number: 8-digit number, namely the uniform serial number of the Debtor registered on Movables Auction Confirmation Certificate and Real Estate Title Transfer Certificate.
(9) Original Owner's Name: maximum length 52 alphanumeric characters, namely the business name of the Debtor registered on Movables Auction Confirmation Certificate and Real Estate Title Transfer Certificate.
(10) Date of Auction Confirmation or Assumption: "Year" contains 3-digit number, while "Month" and "Day" contains 2-digit number respectively; 7 digits in total, namely the year, month, and day for the Auction Confirmation or Assumption registered on Movables Auction Confirmation Certificate and Real Estate Title Transfer Certificate.
(11) Price of Auction Confirmation or Assumption: 14-digit number (the basic unit is "NTD"; "zero" should be padded to the left side of the vacant digit), namely the filling of payment amount on the payment receipt or the auction confirmation amount registered on Movables Auction Confirmation Certificate and Real Estate Title Transfer Certificate (for installments, a total amount should be filled in the payment amount on the payment receipt). However, such an amount shall not include statutory fees and

other fees. In terms of the goods bought by the business entity, if the goods are Zero-tax-rate Goods as per Article 7, or Tax Exempt Goods as per Paragraph 1 of Article 8, or Non-deductible Goods as per Paragraph 1, Article 19 of the Business Tax Act, such an amount should not be included.
(12) Date of Certificate Issuance: "Year" contains 3-digit number, while "Month" and "Day" contains 2-digit number respectively; 7 digits in total, namely the latest Issuance Date registered on Movables Auction Confirmation Certificate and Real Estate Title Transfer Certificate.
(13) Amount of Input Documentary Evidence: 14-digit number, namely the Price of Auction Confirmation or Assumption – Deductible Input Tax.
(14) Deductible Input Tax = 14-digit number, namely the Price of Auction Confirmation or Assumption ÷ (1 + Collection Rate) x Collection Rate (round-off)
(15) Credit Code: 1 alphanumeric character; the code is categorized as follows:
"1" means the Input Credit for the purchases and costs.
"2" means the Input Credit for Fixed Assets.

Chapter 3 Electronic Data Declaration for Business Entities Selling E-Service to Natural Persons, without Fixed Place of Business within the Territory of the ROC

XXVIII. According to one of Article 28-1 and Paragraph 3, Article 36 of the Business Tax Act, if the business entity authorizes an agent to make the declaration, the Tax Declaration Agent can process the affairs as stipulated in this chapter, to the extent of the business entity's authorization.
The Tax Declaration Agent should process the creation of Taxation Registration at the Specific Area of "Cross-Border E-Commerce Business Entity Taxation Services" ("Specific Area" hereunder) on the eTax Portal website (https://www.etax.nat.gov.tw) of the Ministry of Finance, and then make the application to the competent Tax Collection Authority by submitting the image file of the Letter of Authorization. When the agent is changed or an additional agent is included, the same procedure shall apply.

XXIX. After finishing the Creation of Taxation Registration at the Specific Area, the Tax Declaration Agent should apply for an account, and then proceed with the declaration of Business Tax. If the Tax Declaration Agent has been authorized according to the foregoing provisions, the Tax Declaration Agent should apply for an account name and password at the Specific Area. When the agent is changed or an additional agent is included, the same procedure shall apply. However, it shall not apply to the case when the Tax Declaration Agent already has an account name and password.

XXX. The business entity should process business tax declaration and tax payment according to any of the following methods:
(1) Filing via Internet (Internet Declaration): The business entity should process the declaration at the Specific Area before the declaration deadline, according to the provisions. The archives of its declaration data can be performed via online registration or via media file transmission.
(2) Tax payment: If there is any tax payable, the business entity should make tax payment via specific account remittance or make the payment with payment notice in any tax collection financial institution or convenience store.
For processing business tax declaration, the business entity should fill out the following data and upload them after approval by the system.
(1) Declaration of Sales and Business Tax by a Business Entity
(2) Input Tax of Business Data
1. Uniform Invoice Credit Sheet.
2. Photocopies of the receipts of Duplicate Cash Register Uniform Invoices with the business entity's Business Administration Number (BAN).
3. Certificates of Purchases Returns or Allowances.
4. The Certification Copy of Electronic Uniform Invoice with the business entity's Business Administration Number (BAN) and business tax amount.
(3) Output Tax of Business Data:

1. The Sales of Cloud invoice.
2. Certificates of Sales Returns or Allowances.

XXXI. For processing business tax declaration, the business entity should register the following data collectively on a monthly basis.
(1) The Sales of Cloud Invoice.
(2) Certificates of Sales Returns or Allowances.

XXXII. During the declaration period, if the business entity needs to modify the declaration data of that period, the data should be re-uploaded to the area "Declaration Data Registration" on the Business Tax Declaration Platform in the Specific Area. After the declaration period, if the business entity needs to modify the declaration data of that period or of another period, the application for relevant processing should be registered under the "Declaration Data Modification" in the foregoing platform.

XXXIII. When processing business tax declaration, if there is any tax payable, the business entity should make tax payment via specific account remittance or make the payment with payment notice in any tax collection financial institution or convenience store.
Tax payment via specific account remittance: the amount of tax payable should be remitted into the specific account designated by the Ministry of Finance. The Money Order should be remarked with the business entity's name, Business Administration Number (BAN), and the corresponding period to that tax payment (including year and month).
Tax payment via any tax collection financial institution or convenience store: With the bar-coded tax payment notice printed through the eTax Portal of the Ministry of Finance, the business entity can make the tax payment in cash or bills via any tax collection financial institution. If the tax amount that should be paid by oneself does not exceed the collection limit for convenience stores set by the Ministry of Finance, the business entity can take the bar-coded tax payment notice to make the tax payment via any convenience store. For operation details, please see the "Operation Directions for Tax Collections via Convenience Stores Commissioned by Tax Collection Authority".

XXXIV. If the business entity makes the declaration via media file transmission according to Paragraph 30, the data files of Input and Output Tax should be created as per the format stipulated according to the Ministry of Finance.
The contents and formats of the foregoing transmission files are as shown in Appendix 14 and Appendix 15, and are also presented in the Specific Area.

Attachments：
Appendix 1.pdf
Appendix 2.pdf
Appendix 3.pdf
Appendix 4.pdf
Appendix 5.pdf
Appendix 6.pdf
Appendix 7.pdf
Appendix 8.pdf
Appendix 9.pdf
Appendix 10.pdf
Appendix 11.pdf
Appendix 12.pdf
Appendix 13.pdf
Appendix 14.pdf
Appendix 15.pdf

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