

Content

Title : The limitation for exemption from the payment, refund, and compulsive execution of taxes in accordance with the Tax Collection Act or any relevant tax law, where the amount of tax which shall be paid additionally, be returned, or be transferred for compul **Ch**

Date : 2023.04.01

Legislative : 1.Promulgated by Decree No. 09900387560 issued by MOF on September 24, 2010.
2 Amended and Promulgated by Decree No. 10200551680 issued by MOF on April 1, 2013.

Content : Amended the limitation for exemption from the payment, refund, and compulsive execution of taxes in accordance with the Tax Collection Act or any relevant tax law, where the amount of tax which shall be paid additionally, be returned, or be transferred for compulsive execution, shall come into force on April 1, 2013. The limitation is as follows :

- 1.The amounts of additional taxes, belated surcharge, interest, delinquent reporting surcharge, non-reporting surcharge and fines related to individual income tax, profit-seeking enterprise income tax, estate tax, gift tax, business tax, commodity tax, tobacco and alcohol tax, securities transaction tax, futures transaction tax, land value tax, land value increment tax, house tax, vehicle license tax, deed tax, and specifically selected goods and services tax exempt from collection which are less than NT\$300.
- 2.The amounts of additional tax, belated surcharge, interest, and fines related to amusement tax exempt from collection which are less than NT\$200.
- 3.The amounts of additional belated surcharge and interest related to stamp tax exempt from collection which are less than NT\$200.
- 4.The amounts of taxes, belated surcharge, interest, delinquent reporting surcharge, non-reporting surcharge, and fines related to individual income tax, profit-seeking enterprise income tax, estate tax, gift tax, business tax, commodity tax, tobacco and alcohol tax, securities transaction tax, futures transaction tax, land value tax, land value increment tax, house tax, vehicle license tax, stamp tax, deed tax, amusement tax, and specifically selected goods and services tax exempt from compulsive execution which are less than NT\$300.
- 5.The limitation for exemption from the payment, refund, and compulsive execution of taxes in accordance with the Tax Collection Act or any relevant tax law, where the amount of tax which shall be paid additionally, be returned, or be transferred for compulsive execution before March 31, 2013, such provisions prior to the amendment shall apply (i.e. the issuance of Explanatory Decree No. 09900387560 by the MOF on 24 September 2010).