Content

Title：	Regulations for the Public Declaration for Serving the Notice of Tax Assessment by the Tax Authority Ch
Date：	2022.03.22
Legislative：	1.Amended and promulgated Tai-Tsai-Shuei-Tze No. 11104521640 issued by the Ministry of Finance on March 22, 2022.
Content：	**Article 1** These Regulations are enacted pursuant to the provisions set out in Paragraph 5 of Article 19 of the Tax Collection Act. **Article 2** These Regulations apply to the following scope: 1. Profit-Seeking Enterprise Income Tax: (1) Where the profit-seeking enterprise files according to Article 71, Article 75, and Article 102-2 of the Income Tax Act, and the assessment of the tax is equal to the amount filed on its profit-seeking enterprise tax return. However, this provision shall not apply under any of the following circumstances: i. Declaration of applicable tax relief regulations. ii. Declaration of applicable Article 39 of the Income Tax Act. iii. Where the profit-seeking enterprise combines filing its annual income tax return, or current final income tax return, or liquidation income tax return with the previous year's undistributed surplus earnings, and any one of the above declaration items is not equal to the amount filed on its tax return. (2) Where the educational, cultural, public welfare and charitable organization or institution files in accordance with Article 71 of the Income Tax Act, and the assessment of the tax is equal to the amount filed on its tax return. However, if the declaration of tax return is subject to the provisions of Article 39 of the Income Tax Act, it shall not apply. 2. Commodity Tax: Where the manufacturer files in accordance with Paragraph 1 of Article 23 of the Commodity Tax Act, and the assessment of the tax is equal to the amount filed on its tax return. 3. Tobacco and Alcohol Tax: Where the manufacturer files in accordance with Paragraph 1, Article 12 of the Tobacco and Alcohol Tax Act, and the assessment of the tax is equal to the amount filed on its tax return. 4. Specifically Selected Goods and Services Tax: Where the manufacturer files in accordance with Paragraph 2, Article 16 of the Specifically Selected Goods and Services Tax Act and the business entity files in accordance with Paragraph 5 of the same Article, and the assessment of the tax are equal to the amount filed on their tax returns. 5. Securities Transaction Tax: Where the collecting agent and the securities dealer file in accordance with Paragraphs 1 and 3, Article 3 of the Securities Transaction Tax Act, and the assessment of the tax are equal to the amount filed on their tax returns. 6. Futures Transaction Tax: Where the collecting agent files in accordance

with Paragraph 1, Article 3 of the Futures Transaction Tax Act, and the assessment of the tax is equal to the amount filed on its tax return.
7. Amusement Tax: Where the collecting agent files in accordance with Paragraph 1, Article 9 of the Amusement Tax Act, and the assessment of the tax is equal to the amount filed on its tax return.
8. Stamp Tax: Where the taxpayer files in accordance with the latter part of Paragraph 1 and Paragraph 2, Article 8 of the Stamp Tax Act, and the assessment of the tax are equal to the amount filed on their tax returns.

Article 3

The public declaration for serving the notice of assessment made in accordance with these Regulations shall contain the following particulars:
1. Legal basis.
2. Tax items, taxation periods, and scope of public declared cases.
3. The date from which the public declaration for assessment and service will take effect for the tax assessment, according to the tax return of the taxpayer or the collecting agent.
4. The taxpayer and the collecting agent may inquire and download declaration case approval materials from the website of eTax Portal, Ministry of Finance and the tax authorities.
5. The application for review and correction by the taxpayer and the collecting agent, administrative remedy procedure, and the authority responsible.
6. For cases which have been publically declared and any additional tax is found to be assessable on the same taxpayer under investigation, the taxpayer shall still be so assessed and required to make payment thereof and/or subject to punishment during the assessment period.
7. Tax refund schedule for assessed tax refund cases.
8. Other matters involving the rights and interests of the taxpayer and the collecting agent.

Article 4

For notice of tax assessments that have been public declared and served in accordance with these Regulations, the taxpayer and the collecting agent may apply to the competent tax authority for reissuance.

Article 5

The tax authorities may jointly make the public declaration for serving the notice of tax assessment.
Public declarations made in accordance with these Regulations shall be posted on the website of eTax Portal, Ministry of Finance and the tax authorities, and shall be posted on the bulletin board of the tax authorities.

Article 6

These Regulations shall come into effect on the date of promulgation.

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