Content

Title：	The Annual Sales Amount Criterion Requiring a Business Entity Prescribed in Subparagraph 4, Article 6 of Value-added and Non-value-added Business Tax Act to Apply for Taxation Registration Ch
Date：	2025.04.07
Legislative：	1. Issued by the Ministry of Finance on March 22, 2017 under Decree No. 10604539420. 2. Amended by the Ministry of Finance on April 7, 2025 under Decree No. 11404515420.
Content：	1. The Decree is enacted pursuant to Paragraph 3, Article 28-1 of the Value-added and Non-value-added Business Tax Act. 2. A foreign enterprise, institution, group, or organization having no fixed place of business within the territory of the R.O.C. selling electronic services over the internet or other digital network to an individual in the territory of the R.O.C. with annual sales amount exceeding NT$600,000 shall apply for taxation registration with the competent tax authority in line with Paragraph 1, Article 28-1 of the Value-added and Non-value-added Business Tax Act. 3. The Decree shall take effect on the date of its issuance. Prior to its effective date, the business entity referred to in the preceding paragraph with annual sales amount exceeding NT$480,000 shall be subject to the provisions in force before the amendment.