Content

Title：	Enforcement Rules of Stamp Tax Act Ch
Date：	1979.02.13
Legislative：	1.Promulgated on 20 April 1948 by decree of the Executive Yuan 2.Amendment promulgated on 19 December 1953 by decree of the Executive Yuan 3.Amendment promulgated on 1 January 1954 by decree of the Executive Yuan 4.Amendment promulgated on 7 August 1959 by decree of the Executive Yuan 5.Amendment promulgated on 13 February 1979 by decree of the Executive Yuan
Content：	Article 1 The Enforcement Rules herein are drawn up pursuant to Article 30 of the Stamp Tax Act (referred to as the "Act" hereunder). Article 2 If deemed necessary, the Ministry of Finance may entrust local governments to issue tax stamps. Article 3 The "common currency" depicted in Article 3 of the Act shall mean the New Taiwan Dollar in Taiwan, Kinmen, Matzu and other offshore islands. Article 4 The "place of entertainment" depicted in Item 6 of Article 5 of the Act shall mean entertainment facilities or performance for the visual and/or audio enjoyment and entertainment of others, excluding scenic spots, gardens, sports arena and cultural exhibition places. Article 5 The "internal use" depicted in Item 3, Article 6 of the Act shall mean the documents are free of any rights and obligations externally and for inter-departmental or inter-personnel use within a publicly owned or private enterprise due to business needs; the "head office and branch office" shall mean the head office of a publicly owned or private enterprise and its branches (e.g. headquarters and branch company, flagship store and branch store, general division and sub-division, etc.) Article 6 The "debt notes sent out for claim of payments" depicted in Item 4, Article 6 of the Act shall mean a call notice stating the amount owed that is issued at the time of agreed payment or customarily at the end of the year, excluding notes stating products, quantities or prices issued for payment without the additional issue of an invoice or monetary receipt. The "debt notes sent out for audit purposes" depicted in Item 4, Article 6 of the Act shall mean statements issued by money businesses or merchants to customers for checking whether there are errors in payments made or received. Article 7 The "duplicates or transcripts" depicted in Item 5, Article 6 of the Act shall mean copies of a document having contents identical to the original document which is affixed with tax stamps. Article 8

The "grain suppliers" depicted in Item 1, Article 7 of the Act shall mean merchants with grain merchant licenses and engaging in business as defined in the license. The "grain" shall mean rice, barley, wheat, wheat flour, rice flour, noodles (including noodle cakes and noodle strips), soybeans (including soya bean and green bean), peanut, Chinese sorghum, sweet potato, sweet potato chops, starch potato, oatmeal, cake flour, and miso.

Article 9

If the actual price of the contracting agreement depicted in Item 3, Article 7 of the Act cannot be determined until the completion of work, the taxpayer shall affix the tax stamps for estimated tax due at the time the contract is entered and then make up the shortage or apply for a refund of excess tax paid when the work is completed.

Article 10

The "same document categorized under two or more types of document" depicted in Paragraph 1, Article 13 of the Act shall mean that the content of a document has two or more attributes. For two documents printed on the same piece of paper or the front and back of a paper, both documents shall be affixed with the appropriate amount of tax stamps.

Pursuant to Paragraph 1, Article 13 of the Act, if the same document is categorized under two or more types of document subjecting the same tax rate, only tax stamps applicable to one type of document are required; if the same document is subject to different tax rates, the higher rate shall govern. The preceding provision applies to the situation where the taxpayer is the same person; in case different taxpayers are involved, each taxpayer shall pay the stamp tax, and in such event, the preceding provision does not apply.

Article 11

"A tax-exempt document substituting a taxable document" depicted in Paragraph 3, Article 13 of the Act refers to three situations below:

The title or form of the taxable document is changed.

A separate document is executed based on another document.

A document is sealed or signed based on another document, or a separate written statement is presented sufficient to determine the nature of the document.

Article 12

The "prevailing market price" depicted in Article 18 of the Act shall mean the government assessed value as published from time to time or the assessed standard price in the case of land, or the assessed standard price in the case of houses, or the price in the local market in the case of other articles.

Article 13

If the payer should deduct the amount of stamp tax from the payment and affix tax stamps on the document on behalf of the payee pursuant to Paragraph 1, Article 20 of the Act, the payer shall be held responsible in case of violation of the Act.

Article 14

Public servants that discover violations of the Act in the performance of duties should report such violations to the local tax authority pursuant to Article 22 of the Act.

Upon receiving a report as described above, the tax authority should

immediately assign staff to investigate the case.

Article 15

In case a taxpayer disagrees with the payment notice received from the tax authority for violation of Paragraph 1 of Article 8, Article 9 or Articles 12 to 20 of the Act, he/she may request a reassessment pursuant to Paragraph 1, Article 35 of the Act.

After the amount of tax to be made up has been finalized for a case described above, the tax authority will refer the case to the court for determination of penalty.

Article 16

"Interference with the authority''s examination of stamp tax" depicted in Article 25 of the Act should be corroborated by the assisting police or government personnel, whereas the examiner will provide a description of the case and ask the competent tax authority to refer the case to the court.

Article 17

"Violation of provisions herein" depicted in Article 26 of the Act refers to violation of Paragraph 1 of Article 7, or Article 9 to Article 20 of Act for failure to affix tax stamps required, affixing insufficient tax stamps, or failure to cancel or nullify tax stamps as required, or removing affixed tax stamps for reuse.

Article 18

For a document that is found to be in violation of the Act, a taxpayer who has made up the shortage of tax stamps or paid the tax due, and paid off the fine imposed by the court may ask the competent tax authority to return the document by presenting proof of payment.

If the aforesaid document violates the Act for failing to cancel or nullify tax stamps as required, the document will be returned after the person responsible for affixing the tax stamps or tax officer cancels or nullifies the stamps.

Article 19

The Rules herein shall be implemented upon promulgation.

[Notes]

1. Article 4 of the Rules ceases to apply from 18 April 1984 on.
2. Article 8 of the Rules ceases to apply from 1 April 1986 on.

Note:

In case of any discrepancy between the English version and the Chinese text of this Act, the Chinese text shall govern.

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