Content

Title：	Directions on the Levy of Business Tax on Individuals Who Regularly Publish Creative or Informational Content Online Ch
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Content：

1. These Directions stipulate the levy of business tax on individuals who regularly publish creative or informational content (hereinafter referred to as content creators) online (including but not limited to through social media, video-sharing platforms, and other online media, hereinafter referred to as platforms), and are formulated in accordance with the Value-added and Non-value-added Business Tax Act (hereinafter referred to as the Business Tax Act) and other relevant laws and regulations.

2. The terms used in these Directions, including those appearing in the illustrative examples in Point 7, are defined as follows:

2.1 Domestic platforms: platforms that have a fixed place of business within the territory of the Republic of China (R.O.C.).

2.2 Domestic content creators: content creators that have a fixed place of business within the territory of the R.O.C., or that satisfy one of the conditions set out in Item 2, Subparagraph 8.

2.3 Foreign platforms and foreign content creators: platforms and content creators other than those specified in the preceding two subparagraphs.

2.4
Domestic advertisers: buyers within the territory of the R.O.C. that purchase advertising placement services from platforms.

2.5
Domestic paying viewers: buyers within the territory of the R.O.C. that purchase relevant paid services from platforms (such as platform subscription services, hereinafter referred to as paid electronic services).

2.6
Domestic non-paying viewers: recipients within the territory of the R.O.C. who, by allowing advertising placement services to be provided through platforms and by viewing such advertisements, for which the relevant fees are paid by advertisers to the platforms, are able to view the creative or informational content published by content creators (hereinafter referred to as performance services) free of charge.

2.7 Foreign advertisers, foreign paying viewers, and foreign non-paying viewers: advertisers, paying viewers, or non-paying viewers other than those specified in the preceding three subparagraphs.

2.8
Domestic advertisers, domestic paying viewers, and domestic non-paying viewers as specified in Subparagraphs 4 to 6 shall satisfy one of the following items:

2.8.1 Enterprises, institutions, groups, or organizations that have a fixed place of business within the territory of the R.O.C., regardless of whether they engage in the sale of goods or services.

2.8.2
Individuals who meet any of the following conditions:

2.8.2.1
Having a domicile or residence within the territory of the R.O.C.

2.8.2.2
Using computer equipment or mobile devices installed within the territory of the R.O.C.

2.8.2.3
Using mobile devices connected to phone numbers with the R.O.C. country code (886).

2.8.2.4 Being identifiable, based on relevant information, as domestic individuals, such as billing addresses, bank account information used for payment, IP addresses of the equipment or devices used, the subscriber identity module (SIM card) of a device, etc.

3.
Domestic content creators that sell goods or services within the territory of the R.O.C. and meet any of the following conditions shall apply for taxation registration in accordance with Article 28 of the Business Tax Act:

3.1 Having a physical fixed place of business, possessing a business title, or employing personnel to assist in handling sales matters within the territory of the R.O.C.

3.2
Engaging in online sales with monthly sales amounts reaching the minimum taxable sales amount.

4.
The principles for the levy of business tax are as follows:

4.1 For content creators

that fall under Subparagraph 1, Article 6 of the Business Tax Act, the services specified in Item 3, Subparagraph 2 that they provide do not fall within the proviso to Paragraph 2, Article 3 of the same Act relating to professional services offered by practitioners
or services rendered by individuals in employment, and shall be subject to business tax in accordance with these Directions.

4.2
Where content creators upload performance services to platforms and authorize platforms to use such uploaded content to provide advertising placement services
or paid electronic services, service revenue received by platforms from advertisers or paying viewers, as well as profit-sharing-based service revenue received by content creators from platforms, shall be subject to business tax in accordance with the following
provisions:

4.2.1
Platforms receiving service revenue from advertisers:

4.2.1.1
Where a domestic platform sells advertising placement services to domestic advertisers, the service revenue shall be subject to business tax at a rate of 5%,
regardless of whether such services are viewed by domestic or foreign non-paying viewers. However, if the domestic platform is a business entity whose sales amount is assessed by the competent tax authority, the tax rate shall be 1%.

4.2.1.2 Where a domestic
platform sells advertising placement services to foreign advertisers, or a foreign platform sells advertising placement services to domestic advertisers, and such services are viewed by domestic non-paying viewers, the service revenue shall be subject to business

tax at a rate of 5%. Where a domestic platform sells advertising placement services to foreign advertisers and such services are viewed by foreign non-paying viewers, the service revenue shall be subject to business tax at a zero rate. However, if the domestic
platform is a business entity whose sales amount is assessed by the competent tax authority, the tax rate shall be 1%.

4.2.1.3
Where a foreign platform sells advertising placement services to foreign advertisers and such services are viewed by domestic non-paying viewers, the service
revenue shall be subject to business tax at a rate of 5%.

4.2.2 Platforms receiving
service revenue from paying viewers: Where a domestic or foreign platform sells paid electronic services to domestic paying viewers, the service revenue shall be subject to business tax at a rate of 5%. Where a domestic platform sells paid electronic services
to foreign paying viewers, the service revenue shall be subject to business tax at a zero rate. However, if the domestic platform is a business entity whose sales amount is assessed by the competent tax authority, the tax rate shall be 1%.

4.2.3
Content creators receiving profit-sharing-based service revenue from platforms:

4.2.3.1 Where a domestic
content creator sells performance services to domestic platforms, the service revenue shall be subject to business tax at a rate of 5%, regardless of whether such services are viewed by domestic or foreign paying or non-paying viewers. However, if the domestic

content creator is a business entity whose sales amount is assessed by the competent tax authority, the tax rate shall be 1%.

4.2.3.2 Where a domestic content creator sells performance services to foreign platforms, or a foreign content creator sells performance services to domestic platforms, and such services are viewed by domestic paying or non-paying viewers, the service revenue shall be subject to business tax at a rate of 5%. Where a domestic content creator sells performance services to foreign platforms and such services are viewed by foreign paying or non-paying viewers, the service revenue shall be subject to business tax at a zero rate. However, if the domestic content creator is a business entity whose sales amount is assessed by the competent tax authority, the tax rate shall be 1%.

4.2.3.3 Where a foreign content creator sells performance services to a foreign platform and such services are viewed by domestic paying or non-paying viewers, the service revenue shall be subject to business tax in accordance with the Business Tax Act. However, in light of administrative simplicity and the principle that input tax may be deducted from output tax under the value-added business tax system, the foreign content creator may be exempted from applying for taxation registration and from filing and paying business tax.

4.3 Transaction models involving content creators and platforms that are not included in the preceding subparagraph shall still be subject to business tax in accordance with the provisions of the Business Tax Act, based on the facts of each case.

5.
For the collection of information required for taxation, investigators appointed by the competent tax authority or the Taxation Administration of the Ministry of Finance may conduct investigations in accordance with Article 30 of the Tax Collection Act. Platforms and content creators shall be obligated to cooperate.

6.
If platforms or content creators are involved in the violation of provisions in the process of taxation registration or filing and paying business tax, penalties shall be imposed in accordance with the Tax Collection Act, the Business Tax Act, and other relevant regulations.

7.
The illustrative examples for the levy of business tax on content creators and platforms under these Directions are provided in the attachment.

Attachments：	Illustrative Examples for the Levy of Business Tax on Individuals Who Regularly Publish Creative or Informational Content.pdf

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