Content

Title：	Directions for the Implementation of Electronic Uniform Invoices Operations Ch
Date：	2026.04.22
Legislative：	1.Promulgated by the Ministry of Finance on November 30, 2006, under Decree No. 0952400194, and effective from December 6, 2006. 2.Amended by the Ministry of Finance on October 31, 2007, under Decree No. 0962400166, effective from October 31, 2007. 3.Amended by the Ministry of Finance on August 4, 2008, under Decree No. 0972400122, with certain provisions taking effect from October 1, 2008. 4.Amended by the Ministry of Finance on September 17, 2009, under Decree No. 09824001440, effective from October 15, 2009. 5.Amended by the Ministry of Finance on November 15, 2010, under Decree No. 09922005260, effective from November 30, 2010. 6.Amended by the Ministry of Finance on December 21, 2012, under Decree No. 1012201146, effective from January 1, 2013. 7.Amended by the Ministry of Finance on August 22, 2013, under Decree No. 1020002795, effective from January 1, 2014. 8.Amended by the Ministry of Finance on November 27, 2015, under Decree No. 1040004308, effective from March 1, 2016. However, provisions related to “Format Two” of the certification copy of electronic uniform invoices in Articles 2 Attachment 1 took effect immediately. 9.Amended by the Ministry of Finance on January 12, 2017, under Decree No. 1050003637, effective from January 1, 2017. However, provisions related to “Format Two” of the certification copy of electronic uniform invoices in Articles 2 Attachment 1 took effect from April 1, 2017. 10.Amended by the Ministry of Finance on July 18, 2018, under Decree No. 1070001765, effective immediately. However, provisions related to operational regulations for value-added centers in Articles 4, 12 through 16, 27, and 30 took effect from January 1, 2019. 11.Amended by the Ministry of Finance on November 22, 2018, under Decree No. 1070004032B, with certain provisions and Article 2 Attachment 1 taking effect from January 1, 2019. 12.Amended by the Ministry of Finance on January 9, 2019, under Decree No. 1070004107A, effective from January 1, 2019. 13.Amended by the Ministry of Finance on June 4, 2021, under Decree No. 1100001688A, with certain provisions and Article 2 Attachment 1 taking effect immediately. 14.Amended by the Ministry of Finance on July 5, 2023, under Decree No. 1120002305, with certain provisions taking effect immediately. 15.Amended by the Ministry of Finance on April 22, 2026, under Decree No. 1150000163, with certain provisions taking effect immediately.
Content：	Chapter 1 General Provisions 1. These Directions are enacted to facilitate the use of electronic uniform invoices by business entities. 2. The terms used in these Directions shall be defined as follows: (1) “Electronic uniform invoices” means uniform invoices issued, transmitted, or obtained via the internet or by other electronic means, when business entities sell goods or services to a purchaser, in accordance with Article 7 of the Regulations Governing the Use of Uniform Invoices. (2) “Cloud invoices” means electronic uniform invoices issued, transmitted, or obtained, and without printing the certificated copy of electronic invoices, in accordance with the Regulations Governing the Use of Uniform Invoices, when business entities sell goods or services to a purchaser using the carrier approved by the MOF, or when the purchaser

designates that an invoice shall be donated to an organization or institution via a donation code.
(3) “E-Invoice Platform” means the platform provided by the MOF for integrated services related to electronic uniform invoice.
(4) “The certification copy of electronic uniform invoices” means an evidentiary certificate downloaded and printed in compliance with the format requirements (see Point I of Attachment 1) by the invoice issuer from the retention media file or by the purchaser from the certification media file saved on the E-Invoice Platform for the purchaser with a demand for paper-based operation as the original voucher of the occurrence of external business events or for the purchaser to claim a uniform invoice lottery prize. If it is printed on thermal paper, the quality of the paper shall meet the requirements (see Attachment 2).
(5) “Carrier” means numbers approved by the MOF for recording or connecting cloud invoice information in accordance with Paragraph 2 of Article 32-1 of the Value-added and Non-value-added Business Tax Act (hereafter called “the Act”).
(6) “Common carrier” means a carrier approved by the MOF for purchasers to use with all business entities issuing cloud invoice.
(7) “Carrier consolidation” means a manner in which a purchaser re-connects any electronic uniform invoice information that has been connected to a carrier, to personal identification information or to a common carrier.
(8) “Donation code” means a code set by the organization or institution receiving the invoice on the E-Invoice Platform, and designated by the purchaser as recipient of their donation of the cloud invoice.
(9) “The organizations or institutions that receive the invoice” means recipients of donations registered on the E-Invoice Platform with their government agency certificate or organization and group certificate.
(10) “Value-adding center” means a business entity that provides an E-Invoice system and associated value-adding services to other business entities for issuing, transmitting, exchanging, and retaining E-Invoice data after application to and approval by the competent tax authority.
(11) “Carrier issuer” means an institution or business entity that issues carrier for purchasers to record or connect to the cloud invoice information.
(12) “Electronic certificate of sale return, purchase return, or allowances” means the Certificate of Sales Return, Purchase Return, or Allowances issued, transmitted, or received via the internet or other electronic means by a business entity, where, following the issuance of an electronic invoice for the sale of goods or services, both the seller and purchaser agree to a sales return or allowance, or a purchase return, or allowance in accordance with the provisions of Article 20-1 of the Regulations Governing the Use of Uniform Invoices. The electronic Certificate of Sales Return, Purchase Return, or Allowances can be downloaded and printed in compliance with the format requirements by the seller business entity from the stub file, or by the purchaser from the certificate file kept in the E-Invoice Platform, in the prescribed format (see Point II of Attachment 1). If it is printed on thermal paper, the quality of the paper shall meet the requirements (see Attachment 2).
3. Where a business entity issues an electronic uniform invoice for any sold goods or services in accordance with Article 32 of the Act and these Directions, and subsequently both the seller and the purchaser agree to a sales return or allowance, or a purchase return, or allowance, the entity shall issue, transmit, or receive the Certificate of Sales Return, Purchase Return, or Allowances via the internet or other electronic means, and transmit the certificate information to the E-Invoice Platform as evidence within the time limit set forth in the Act.
Where the seller and the purchaser agree through a website, phone, or other electronic means to a sales return or allowance, purchase return, or allowance, the website or other electronical system functions shall be equipped with encryption, decryption, or other information security measures to achieve the confidentiality, integrity, source identification, non-repudiation, and accountability of the data content and transmission. The data shall be retained for five years in accordance with Point 9 for inspection and review by the tax authority.

Chapter 2 E-Invoice Systems
4. An E-Invoice system used by a business entity or value-adding center shall conform to the following requirements:
(1) It shall be equipped with encryption, decryption, or other information security measures to achieve confidentiality, integrity, source identification, non-repudiation, and accountability of data content and transmission.
(2) Its functions shall include the issuance, obtaining, and nullifying electronic uniform invoices, the processing electronic certificates of sale return, purchase return, or allowances, the printing of the certification copy of electronic uniform invoices, and so on.
(3) Its functions shall include a check function to prevent any error or duplication of the alphanumeric code numbers of uniform invoices or any omission or failure to upload such data to the value-adding center system or the E-Invoice Platform.
(4) It shall comply with the Message Implementation Guideline (MIG) for the implementation of E-Invoice-based Electronic Data Interchange (EDI) standards announced by the MOF.
For the purpose of reducing risks of error, the business entity shall conduct self-test and keep relevant records before the first electronic uniform invoices are issued and follow the "Self-test Table of E-Invoice Issuing System" which is on the E-Invoice Platform and placed by the MOF. The same shall be also applied for system program updates involving test items.
A business entity or value-adding center using E-Invoice transmission software, which is provided by the E-Invoice Platform, to transmit data, shall follow the "E-Invoice Self-Test before Turnkey Goes Online" which is on the E-Invoice Platform and placed by the MOF to conduct related tests and keep relevant records before the initial data transmission. The same shall be also applied for system program updates involving test items.
5. A business entity or value-adding center interfaced with the E-Invoice Platform shall use certificates issued by the Government Certification Authority (GCA) that are established by government agencies or the electronic signature created by the certificates approved by the MOF to issue or transmit electronic uniform invoices.

Chapter 3 General Requirements for the Use of Electronic Uniform Invoices by Business Entities
6. A business entity is qualified to use electronic uniform invoices once its business registration has been approved by the local competent tax authority. Said business entity may use electronic uniform invoices after it has used the certificate or electronic signature described in the preceding point to perform identity authentication on the E-Invoice Platform or otherwise has applied for the identity authentication from the value-adding center.
If a business entity fails to perform identity authentication with the provisions of the preceding paragraph, it shall apply to the local competent tax authority of its location for identity authentication.
7. A business entity shall use alphanumeric code numbers of electronic uniform invoices to issue electronic uniform invoices with the alphanumeric code numbers of electronic uniform invoices. The business entity, which has conducted self-test in accordance with Point 4 of these Directions, shall submit the "alphanumeric code numbers" to the local competent tax authority with estimation of the quantity required per period in the application form before the first use. Upon approval, the number will be obtained from the E-Invoice Platform according to the quantity required. However, if the business entity applies to "eTax Portal, Ministry of Finance" subject to Subparagraph 4, Article 6 of the Act, the quantity shall be assigned according to the approval.
The alphanumeric code numbers of electronic invoices shall be assigned to the business entity by the competent tax authority in sets per period. However, in the event of any of the following circumstances, the competent tax authority may approve the assigning of the alphanumeric code numbers of electronic invoices to the business entity on an annual basis:
(1) The business entity has previously received approval to print their own

cash register uniform invoices by the competent tax authority.
(2) The business entity has no record of past due business tax or business income tax payments and/or fines which have been confirmed, and its profit-seeking enterprise income tax in the most recent two years has been audited, attested, and filed by a certified public accountant or has been approved to use the blue tax return form to report profit-seeking enterprise income tax.
(3) Business entities specified under Subparagraph 4, Article 6 of the Act.
(4) Business entities operating by chain or franchise.
(5) Public utilities.
(6) Other business entities that have been approved by the competent tax authority for annual assignment.
A business entity may submit an application through the local competent tax authority of its head office for assignment of alphanumeric code numbers of electronic uniform invoices for use at its other fixed places of business.
In the event that any change to the items or the attached documentary evidence of the preceding three paragraphs after approval by the competent tax authority, the business entity shall, of its own initiative, file an application for alteration with the competent tax authority.
Regarding the assigned alphanumeric code numbers of electronic uniform invoices referred to in the first paragraph, if the number of those left unused and blank code numbers of electronic uniform invoices accumulated in the latest three terms is more than the number of those that have been used, the competent tax authority may consider adjusting and decreasing the numbers assigned during the next period of assignment, and shall notify the business entity in writing.
8. A business entity shall transmit its alphanumeric code numbers of electronic uniform invoices left unused and blank to the E-Invoice Platform within the prescribed time limit in the Act in compliance with the format requirements (see Attachment 3).
Where a business entity has submitted an application through its head office for the assignment of alphanumeric code numbers of electronic uniform invoices for use at its head office and other fixed places of business, it shall, through its head office, transmit the number assigning information and the unused and blank alphanumeric code numbers of electronic uniform invoices of its head office and branch office(s) to the E-Invoice Platform within the prescribed time limit in the Act in compliance with the format requirements (see Attachment 4).
The business entity may entrust a value-adding center to conduct the information transmission operations of the preceding two paragraphs.
9. In the instance of any issuance, correction, nullification, sales return or allowances of electronic uniform invoices, the business entity shall preserve for at least five years the message indicating the purchaser’s consent to receipt or relevant evidentiary documents.
10. (Repealed)
11. (Repealed)

Chapter 4 Value-Adding Centers
12. Business entities conforming to the following standards may apply to the local competent tax authority to serve as a value-adding center:
(1) The financial capacity of the financial statements meets the criteria of one of the following items, provided that this standard shall not apply to specialized electronic payment institutions whose financial capacity are supervised by the Financial Supervisory Commission.
A. The current profit and loss (after tax) and accumulated profit and loss of the previous year’s balance sheet are positive.
B. The current profit and loss (after tax) of the balance sheet of the previous three years is positive.
(2) The financial structure or the solvency of the financial statements meets the criteria of one of the following items. However, listed/OTC companies are not subject to this restriction.
A. The ratio of liabilities to assets is less than 70%. The calculation formula is: total liabilities/total assets.
B. The quick ratio is more than 100%. The calculation formula is: (total current assets - inventories - prepayments)/total current liabilities.
C. Neither the interest expense ratio nor the interest coverage ratio is

higher than one. The calculation formula is: (the annual income recorded on the profit and loss and tax calculation table + interest expenses)/ interest expenses.
(3) The business entity has no record of past due business tax or business income tax payment and/or fine which have been confirmed.
Where a branch of a business entity applies to serve as a value-adding center, its head office shall comply with the provisions of the preceding paragraph.
To serve as a value-adding center, the business entity shall first apply to the Fiscal Information Agency, MOF for the testing of its E-Invoice system (see Attachment 5) and then, having acquired a successful test report, apply to the local competent tax authority by submitting the test report together with an Application Form for a Business Entity to Serve as a Value-Adding Center (see Attachment 6) and the following documents:
(1) An Electronic Uniform Invoices Services Plan and A Letter of Undertaking (see Attachment 6).
(2) The sample of the business entity's certification of electronic uniform invoices and the electronic certificate of sales return, purchase return, or allowances.
(3) If the business entity uses electronic uniform invoices through certification authority (CA) certificates, then it shall submit proof of its having complied with the certification request requirements under Point 5.
(4) Certificate that the information security management system of the electronic uniform invoice system conforms to the CNS27001 national standard or ISO27001 international standard, in which the scope of certification covers the relevant operating mainframes and server rooms. Where cloud services or leased data centers are used, supporting documentation shall be provided to demonstrate that the service provider has obtained certification to the aforementioned standard and that the scope of such certification covers the relevant operating mainframes and server rooms.
Regarding the examination in the preceding paragraph, the approval letter shall be issued to those whose technical ability, management ability, and equipment level meet the requirements of processing, transmission, and exchange of electronic uniform invoices. In the event of a lack of documents or other matters that could be corrected, the applicant might be asked for correction within a time limit. If no corrections are made within such time limit, the application shall be returned.
The provisions of Subparagraph 4, Paragraph 3, stipulating that the scope of certification covers the relevant operating mainframes and server rooms, shall apply to business entities that have submitted applications to serve as a value-adding center before the amendments to these Directions came into force on April 22, 2026, but whose applications had not yet been reviewed and approved by the competent tax authority with jurisdiction over their location; as well as business entities that have already been approved by the competent tax authority with jurisdiction over their location to serve as a value-adding center and subsequently apply for re-examination or amendment approval. Such cases shall be subject to the amended provisions.
13. Upon obtaining the approval letter to serve as a value-adding center issued by the competent tax authority, the business entity shall be reexamined every five years. The business entity shall, within one month from nine months prior to the expiration of the approval period, apply to the Fiscal Information Agency, MOF for the examination of the E-Invoice system, and shall, within four months from nine months prior to the expiration of the approval period, comply with the provisions of Paragraph 1 of the preceding point, and prepare the documents stipulated in Paragraph 3 of the preceding point and submit them in application to the local competent tax authority for examination. Upon passing the examination, the applicant may continue to serve as a value-adding center for five years from the next day after the expiration of the previous approval period.
In the event that the value-adding center fails to pass the examination and approval within six months from nine months prior to the expiration of the previous approval period, it shall not continue to serve as a value-adding center from the next day after the expiration of the original approval

period, and such value-adding center shall conduct the following matters:
(1) Before eighty days prior to the expiration date of the previous approval period, a notice in writing shall be given to the business entity.
(2) The records related to the electronic uniform invoices of the entrusted period shall be returned to the business entity within two months prior to the expiration of the previous approval period.
When completing the matters under preceding paragraph, the value-adding center shall submit relevant supporting documents to the competent tax authority for reference within 2 months.
14. In the event of any dispute arising from a business entity's use of electronic uniform invoices through CA certificates, the relevant value-adding center shall on behalf of the business entity request the certification authority to provide proof or shall otherwise bear the burden of proof.
Value-adding centers shall maintain the required financial conditions mentioned in Paragraphs 1 and 2, Point 12, as well as the validity of the verification mentioned in Subparagraph 4, Paragraph 3, Point 12, and shall exercise the due care of a good administrator for the electronic uniform invoices data it processes, transmits, or exchanges, and shall keep the information confidential in accordance with relevant laws and regulations.
Value-adding centers shall interface with the E-Invoice Platform and shall ensure that data are interchanged with, uploaded to, or received from the E-Invoice Platform in real time when a business entity issues, corrects, or nullifies an electronic uniform invoice or an electronic certificate of sale return, purchase return, or allowances.
Before the value-adding center transmits the electronic uniform invoice information to the E-Invoice Platform, it shall conduct the project inspection in accordance with the provisions of Subparagraph 3, Paragraph 1, Point 4. In the event that it finds irregularities in the issuance of electronic uniform invoices by a business entity, it shall immediately notify said business entity to make improvements, and the relevant processing records shall be kept for at least one year.
For the purpose of tax investigation, the media files of the business entity or the voucher between the purchaser and seller should be provided by the value-adding center to the competent tax authority free of charge and is exempted from printing a paper copy.
In the event that the information on the issuance, correction, nullification, allowance, or return of the electronic uniform invoices has already been exchanged or deposited to the E-Invoice Platform within the time limit prescribed in the Act, the value-adding center may be exempted from providing the media files mentioned in the preceding paragraph, unless it is necessary to verify the information of the electronic uniform invoices exchanged or deposited by the business entity or the value-adding center in a tax investigation process.
15. The MOF may conduct on-site inspections and spot tests to the E-Invoice system of the value-adding center on the implementation of the self-testing, service plan, and information security management in accordance with Point 4; the value-adding center shall not evade, obstruct, or refuse.
16. In the event that the value-adding center intends to self-terminate the service, it shall report to the local competent tax authority in writing before three months prior to the proposed date of termination of service, and shall notify the principal in writing within 10 days after receiving the reply letter from the local competent tax authority, and the relevant electronic uniform invoices file records of the entrusted period shall be returned to the principal within one month thereafter.
The value-adding center shall, within 1 month from completion of the matters stipulated in the preceding paragraph, submit the relevant certification documents to apply to the local competent tax authority for termination of service.

Chapter 5 Use of Electronic Uniform Invoices in Transactions between Business Entities or between A Business Entity and Government Agency or Organization

17. A business entity may use electronic uniform invoices or electronic certificates of sale return, purchase return, or allowances in any of the

following manners when transacting with another business entity or with a government agency or other organization:
(1) Issue or receive the data on the E-Invoice Platform.
(2) Have the designated value-adding center interchange the data with the E-Invoice Platform in real time.
(3) If the purchaser and the seller use the same value-adding center system, said value-adding center shall upload the data to the E-Invoice Platform as evidence.
(4) If the data are issued and received through a business entity's own E-Invoice system, the seller business entity shall upload the data to the E-Invoice Platform as evidence.
The issuer of the electronic uniform invoices shall confirm the acceptance method of the purchaser; if the automatic acceptance method on the E-Invoice Platform has not been set up, the issuer shall notify the purchaser. In the event of any invoice correction or nullification or sales return, purchase return, or allowances, the issuer shall complete the notification of the purchaser within the time limit prescribed in the Act.
The electronic uniform invoices issued for goods or services sold to a bonded zone business entity for its operational use, may be signed by the purchaser using the certificate mentioned in Point 5 and serve as documentary evidence for the seller applying for a zero business tax rate.
(1) E-Invoice Platform
(2) Their own Electronic Uniform Invoices system
(3) Value-adding center system established by the purchaser
18. The purchaser business entity may receive electronic uniform invoices or electronic certificates of sales return, purchase return, or allowances in any of the following manners:
(1) Designate the E-Invoice Platform, a value-adding center system, or its own E-Invoice system as the acceptance system, with the system automatically set up to respond with a message indicating consent to accept.
(2) Set up the acceptance method to receive by transaction or by batch on the E-Invoice Platform, a value-adding center system, or its own E-Invoice system, and respond with a message indicating consent to accept.
(3) Request cloud invoices through a carrier.
(4) If the purchaser is unable to use any of the acceptance methods under the preceding three subparagraphs, then the purchaser shall retrieve the seller business entity's certification of electronic uniform invoices or certificates of sale return, purchase return, or allowances from the issuer.
If electronic uniform invoices or electronic certificates of sales return, purchase return, or allowances are received on the E-Invoice Platform under Subparagraph 2 of the preceding paragraph, an email account may be set up on the E-Invoice Platform; if the business entity is a business entity specified in Paragraph 4, Article 6 of the Act, the E-Invoice Platform shall automatically fill in the email account the business entity registered when applying for tax registration, and use said email account to respond with a message indicating consent to accept transmission to seller business entity.

Chapter 6 Use of E-Invoices in Transactions between Business Entities and Non-Business Entities
19. A business entity using electronic uniform invoices in transactions with non-business entities shall, at the time of transaction, according to the requirements of the purchaser, prompt or inform the purchaser of the following information:
(1) The type(s) of carrier accepted to obtain the cloud invoice.
(2) The method of providing the certification copy of electronic uniform invoices or electronic certificate of sales return, purchase return, or allowances for those who have require paper forms. However, business entities specified in Paragraph 4, Article 6 of the Act are not subject to this restriction.
(3) The business entity's record-keeping obligation to transmit electronic uniform invoices and the required relevant information to the E-Invoice Platform within the prescribed time limit in the Act after the issuance of electronic uniform invoices or certificate sales return, purchase return,

or allowances.
(4) The website address of the E-Invoice Platform and how the purchaser can query for electronic uniform invoices data, details of transactions, and details of purchase return or allowances.
(5) The method or procedures for claiming and receiving a uniform invoice lottery prize in the event of a winning electronic uniform invoice.
(6) Information on the donation of electronic uniform invoices.
(7) Other information related to the purchaser's exercise or performance of legal rights and obligations.
20. A business entity shall ensure that all electronic uniform invoices it issues can be connected to carriers held by purchasers and the electronic invoice information can be inquired via carriers or other methods. In principle, it shall avoid printing the certification copy of electronic uniform invoices; however, the certification copy should be provided for those who need to print it out in paper form. Business entities specified in Paragraph 4, Article 6 of the Act are not subject to this restriction.
21. A business entity shall be equipped with a scanner or device to read common carrier barcodes. However, this requirement does not apply to those operating without physical stores and providing means for purchasers to input common carrier via website, phone, or other electronic means.
Where a business entity operates solely or concurrently as an online platform, mobile application, or other electronic means to facilitate the sale of goods or services by other business entities (hereinafter referred to as a platform operator), it shall, when providing transaction-related information to such business entities, also provide information indicating whether the purchaser has requested a cloud invoice using a common carrier or donated the cloud invoice by means of a donation code.
A business entity or platform operator may not reject a purchaser's request to claim a cloud invoice through a common carrier at the time of the transaction. However, business entities specified in Paragraph 4, Article 6 of the Act are not subject to this restriction.
In the event that the business entity does comply with the provisions of Paragraphs 1 and 2, the competent tax authority may limit it from being applicable to the assigning of the alphanumeric code numbers of electronic invoices on an annual basis under the proviso of the Paragraph 2, Point 7.
22. When the purchaser does not require the certification copy of electronic uniform invoices, the relevant cloud invoice may be donated by any of the following means:
(1) Prior to the transaction, the purchaser's carrier has set up the organizations or institutions to receive the invoice on the E-Invoice Platform; changes or cancellations to settings specifying the organizations or institutions to receive the invoice will take effect from the next day after the setting.
(2) At the time of transaction, the business entity shall not refuse the purchaser to donate to an organization or institution receiving the invoice in the form of donation code or donation method as announced by the MOF. However, business entities specified in Paragraph 4, Article 6 of the Act are not subject to this restriction.
(3) Donation by means of the purchaser logging onto the E-Invoice Platform through his or her carrier and donating the cloud invoice at any time between the transaction and the uniform invoice lottery draw date.
When providing the querying for the purchaser with the designated donating cloud invoice, the E-Invoice Platform shall obscure part of the alphanumeric code numbers.
Once every two months and before the uniform invoice lottery draw date, the E-Invoice Platform shall provide each organization or institution that receives invoices with detailed information of cloud invoices donated to it by purchasers during the current period. The E-Invoice Platform shall check the lottery results after the draw and, in cases which organizations or institutions that received invoices have won, notify them to collect the prize.
23. The E-Invoice Platform provides the setting function of the donation code, and each organization or institution that receives invoices is limited to one set of code and the code cannot be repeated.
The changing of the donation code provided by the E-Invoice Platform shall be limited to three times for each organization or institution that

receives invoices, and shall take effect upon completion of the setting or change. However, the setting or change shall not be changed again within three months after each change, and the previous donation code is not allowed for resetting after the change.

24. A business entity using electronic uniform invoices in transactions shall enable purchasers to query relevant information about the details of electronic uniform invoices, details of purchase return or allowances, the lottery prize winning electronic uniform invoices, nullified electronic uniform invoices, the donation of electronic uniform invoices, and carrier consolidation on the E-Invoice Platform. The business entity may be released from the obligation when the carrier used by purchasers is unable to query, donate, or be used for carrier consolidation, and in which the business entity furthermore complies with the following requirements:

(1) It provides a mechanism enabling the purchaser to choose to consolidate account to personal identification information or to a common carrier.

(2) It provides a mechanism enabling the purchaser to query for information on issued and nullified electronic uniform invoices, purchase return and allowances, and winning invoices, and to donate cloud invoices before or at the time of transaction.

(3) If a cloud invoice requested by the purchaser through an unconsolidated carrier wins a uniform invoice lottery prize, the business entity shall download the list of winning uniform invoice alphabetic letters from E-Invoice Platform and shall notify the winner via SMS (short message service), email, or other appropriate means within 10 days starting from the day following the lottery draw date and provide a certificated copy of the electronic uniform invoice to the winner for use as documentary proof to claim the prize. Relevant notification records and the certification copy of electronic uniform invoices for unclaimed winning invoices shall be retained for at least one year.

25. A carrier issuer shall provide operational assistance to business entities and purchasers in relation to any damage, loss, return, or exchange of carrier, and in relation to operations performed by business entities as required by the proviso of the preceding Point.

26. The certificated copy of electronic uniform invoices may be printed only once. However, in the case set forth in Subparagraph 3 of Paragraph 1 of Article 11 of the Uniform Invoice Award Regulations, in order to prove that the items recorded in the invoice are indeed consistent with those recorded in the retention media file, the business entity may provide the certificated copy of electronic uniform invoices with the word “REPRINT” to the purchaser to claim the prize along with the certificate with the original certificated copy of electronic uniform invoices.

Chapter 7 Supplementary Provisions

27. In the event of violation of these Directions or other applicable laws by a value-adding center, the local competent tax authority may require the value-adding center to make improvements within a specific period of time, which shall not exceed six months.

If the improvements mentioned in the preceding paragraph cannot be completed within the time limit due to force majeure or other reasons not attributable to the value-adding center, the value-adding center may, within 10 days from the day following the elimination of the causes, submit concrete evidence to apply for an extension to the local competent tax authority. The extension period shall not exceed two months and shall be limited to one time.

If the value-adding center fails to correct the situation within the specified period of time, or in cases of sever violations, the local competent tax authority may suspend its qualification, and before reinstatement of its qualification it may not provide any electronic uniform invoices, value-adding services, or other associated services. The term of the first suspension is six months to one year; the term of the second suspension is one to two years.

A value-adding center may be considered to be in severe violation in any of the following conditions:

(1) With every two months as a period, the value-adding center has transmitted more than 300 electronic uniform invoices with errors in the alphanumeric code numbers or duplicate invoices during the same reporting

period, accounting for 0.03% of the total number of electronic uniform invoices transmitted, and has accumulated three such violations within one year. However, if there is any reason that cannot be attributed to the value-adding center, it may submit concrete evidence, and upon the approval of the local competent tax authority, the number of errors or duplicates shall be exempted.
(2) With every two months as a period, the value-adding center has failed to transfer more than 500 electronic uniform invoices to the E-Invoice Platform during the same reporting period, accounting for 0.05% of the total number of electronic uniform invoices transmitted, and has accumulated three such violations within one year. However, if there is any reason that cannot be attributed to value-adding center, it may submit concrete evidence, and upon the approval of the local competent tax authority, the number of invoices that failed to be transferred shall be exempted.
(3) The value-adding center exposes data regarding its processing, transfer, or exchange of electronic uniform invoices.
(4) Excluding violations mentioned in Subparagraph 3, Paragraph 1 of Point 4 and Paragraph 2 of Point 14, value-adding centers which violate these Directions and have been required twice within one year to make improvements within a specific period of time but continue said violation.
The term “within one year” as used in Subparagraphs 1 and 2 of the preceding paragraph shall mean the period calculated from the first factual occurrence of the violation to the period precedent to the corresponding period of the following year.
The value-adding center suspended by the competent tax authority shall notify the principal in writing within 10 days after receiving the correspondence from the local competent tax authority, and return related electronic uniform invoices records during the appointment period to the principal within one month.
The period of suspension is six months to two years. Prior to three months before the expiration date of the term of suspension, the applicant may apply for reinstatement in accordance with the reexamination methods specified in accordance with the provisions of Point 13 hereof. If the application is approved before the expiration date of the term of suspension, the reinstatement shall commence on the next day after the expiration date of the term of suspension, with a term of five years.
A value-adding center cannot apply to be a value-adding center in the future under any of the following circumstances:
(1) It has been suspended by the competent tax authority three times.
(2) It failed to complete the notification and return the electronic uniform invoices related files and records to the principal during the entrusted period in accordance with Paragraph 4 of Point 13, Paragraphs 1 and 2 of Point 16, and Paragraph 6 of this Point.
28. In the event of any violation of these Directions by a business entity, the local competent tax authority may require the business entity to make improvements within a specific period of time, and determine the administrative sanction according to the Act and relevant regulations. If the business entity fails to correct the situation within the specified period of time, or in cases of severe violations, its use of electronic uniform invoices may be suspended. In the event of such suspension, it shall still issue and deliver uniform invoices in accordance with the Act, Regulations Governing the Use of Uniform Invoices, and other applicable requirements.
In cases which a business entity is approved by the competent tax authority to use electronic uniform invoice alphanumeric code numbers but fails to use electronic uniform invoice alphanumeric code numbers on the E-Invoice Platform, a value-adding center, their own e-invoice system, or other means to issue electronic uniform invoices, the competent tax authority may cancel the assigning of electronic uniform invoice alphanumeric code numbers, and determine the administrative sanction according to provisions of the Act and relevant regulations.
29. A business entity’s use of electronic uniform invoices is deemed to be simultaneously suspended if the competent tax authority reports that the business entity has suspended business without authorization, or approves the business entity’s termination (or suspension) of operation, or

	suspends its taxation registration. 30. (Repealed) 31. The thermal paper used by an issuer to print the certificated copy of electronic uniform invoices and the business entity's electronic certificate of sales return, purchase return, or allowances for delivery to purchaser in accordance with these Directions shall be subject to the supervision of the local competent tax authority taking form of a document-based review of a testing report issued by an impartial third-party testing agency or institution, unless the paper used is thermal paper purchased from the Printing Plant of the MOF. The preceding rule applies to the change of the thermal paper. If the head office of a business entity applies for the assignment of electronic uniform invoice alphanumeric code numbers used by the head office and other fixed business place(s), the head office may provide the test report issued by the impartial third-party testing agency or institution to the local competent tax authority in the place where the head office is located. However, if the format or material of thermal paper used in the head office and other fixed business place(s) are different, the test report shall be provided separately.
Attachments：	Attachment.pdf

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