Content

Title：	Implementation Guidelines for Evaluating Superior E-Invoice Value-adding Centers by the Ministry of Finance Ch
Date：	2024.01.26
Legislative：	1.Promulgated by the Ministry of Finance on August 17, 2021, under Decree No. 1100002905A, effective from January 1, 2022. 2.Amended by the Ministry of Finance on November 11, 2022, under Decree No. 1110004901A. 3.Amended by the Ministry of Finance on January 26, 2024, under Decree No. 1130000007.

Content：

I. In order to encourage the E-Invoice Value-adding Centers (the “Value-adding Centers”) to improve the quality of its e-invoice system and related value-adding services, implement energy conservation and carbon reduction, and cooperate with the promotion of e-invoice, these Guidelines are specially formulated.

II. The evaluation method is as follows:

(I) The evaluation of the Value-adding Centers is conducted once a year. The evaluation items are the correctness of e-invoice transmission, the number of recommenders, and the ratio of recommenders. The recommendation period for each year is from April 1 to April 15. The business entities (“Authorized Entities”) that have completed the authorization to appoint a Value-adding Center on the Ministry of Finance’s E-Invoice Integration Service Platform (“E-Invoice Platform”) in the previous year and have uploaded e-invoice through such Value-adding Center are eligible to recommend the Value-adding Center on the E-Invoice Platform.

(II) Scoring method and calculation:

1. Based on the number of the Authorized Entities, the Value-adding Centers will be divided into Group A (over 400 Authorized Entities) and Group B (399 Authorized Entities or fewer). The maximum score for each group is 100 points.

2. The accuracy of e-invoice transmission in the previous year (deduction will be based on the error or duplication of the alphanumeric code numbers of uniform invoices or any delay and failure to transmit to the E-Invoice Platform.) is worth 70 points:

(1) Based on two months as a period, if the number of e-invoices transmitted during the same reporting period contains errors or duplicates in the alphanumeric code numbers is over 300 while the ratio of these occurrences to the total number of e-invoices transmitted exceeds 0.03%, 14 points will be deducted for each time. Where such occurrences are not attributable to the Value-adding Centers, after providing specific proof and approved by the local tax authority, such occurrences will not be counted into the number of error or duplication.

(2) Based on two months as a period, if the number of e-invoices transmitted during the same reporting period contains errors or duplicates in the alphanumeric code numbers is over 50,000 while the ratio of these occurrences to the total number of e-invoices transmitted exceeds 0.05%, 14 points will be deducted for each time. Where such occurrences are not attributable to the Value-adding Centers, after providing specific proof and approved by the local tax authority, such occurrences will not be counted into the number of error or duplication.

3. The number of recommenders counts for 15 points: The first place in each group will receive the full 15 points, with subsequent rankings decreasing by 1 point up to the top 15 positions. In the case of a tie, the same score is given.

4. Recommendation Ratio (Number of Recommenders / Number of Authorized Entities) counts for 15 points: The first place in each group receives the full 15 points, with subsequent rankings decreasing by 1 point up to the

top 15 positions. However, Value-adding Centers with fewer than 80 Authorized Entities or a recommendation ratio of less than 10 percent shall not receive any points.
5. The total score is the sum of the scores from the three criteria above. The top 5 Value-adding Centers in each group with the highest total scores (but not less than 80 points) are considered as superior Value-adding Centers. In the case of a tie, both will be evaluated as superior Value-adding Centers.
III. Value-adding Centers will not be eligible for evaluation if any of the following conditions occur during the previous year’s evaluation period or prior to this year’s recommendation deadline:
(I) The Value-adding Center is suspended by the competent tax authority.
(II) The Value-adding Center is determined by the competent tax authority to have violated the Directions for the Implementation of Electronic Uniform Invoices Operations and failed to make corrections within the specified period of time, or the violation is material.
(III) A business entity indicates that its violation of the Directions for the Implementation of Electronic Uniform Invoices Operations is due to the services provided by the Value-adding Center, and the competent tax authority confirms such violation is attributable to said Value-adding Center.
(IV) The Value-adding Center has a record of violation or tax arrears; however, this does not apply to those that meet the criteria under the Standards for the Exemption of Penalties for Misconduct in Taxation Affairs.
IV. After consulting and confirming the willingness of the Value-adding Centers to accept public announcements, the evaluation results of the Value-adding Centers will be submitted by the Fiscal Information Agency (“FIA”) to the Ministry of Finance for approval before June 30 of each year, and will be announce on the E-Invoice Platform from the first day of the following month for one year.
V. If an superior Value-adding Center meets any of the following conditions during the announcement period and is confirmed by the competent tax authority, the FIA will be notified to cancel the announcement of its status as an superior Value-adding Center without announcing a runner-up Center:
(I) Suspended by the competent tax authority or failure to continue operations as a Value-adding Center.
(II) Determined by the competent tax authority to have violated the Directions for the Implementation of Electronic Uniform Invoices Operations and failed to make corrections within the specified period of time, or the violation is material.
(III) A business entity indicates that its violation of the Directions for the Implementation of Electronic Uniform Invoices Operations is due to the services provided by the Value-adding Center, and the competent tax authority confirms such violation is attributable to the Value-adding Center.
(IV) Discovered that the Value-adding Center has a record of violation or tax arrears in the previous year or during the announcement period; however, this does not apply to those that meet the criteria under the Standards for the Exemption of Penalties for Misconduct in Taxation Affairs.
(V) Violation of law and raising public concern or is regarded as a landmark case.