Content

Title：	Operation Directions for Tax Authorities Use of Ministry of Justice Data on Inmates Dates of Incarceration Ch
Date：	2013.03.13
Legislative：	1.Established by Letter No.10023002450 of the Financial Data Center, Ministry of Finance, dated June 22, 2011. 2.Amended by Letter No.1020001284 of the Fiscal Information Agency, Ministry of Finance, dated March 13, 2013.

Content：

1. To ensure the security of data on inmates' dates of incarceration provided by the Ministry of Justice for use by tax authorities (hereinafter referred to as the "Tax Authorities"), the Fiscal Information Agency, Ministry of Finance (hereinafter referred to as the "FIA"), hereby establishes these Directions.

2. The term "data on inmates' dates of incarceration" as used in these Directions refers to data obtained through data exchange with the correctional administration system of the Agency of Corrections, Ministry of Justice.

The data referred to in the preceding paragraph shall be imported by the Tax Authorities into their tax information systems for query and use by Tax Authority personnel.

3. The respective responsibilities for operations under these Directions are as follows:

(1) The FIA: The FIA shall be responsible for consolidating application files submitted by the Tax Authorities and transmitting them by official correspondence to the Ministry of Justice for data retrieval. Upon receipt of the retrieval results from the Ministry of Justice, the FIA shall distribute the result files to the respective Tax Authorities.

(2) The Tax Authorities: The Tax Authorities shall be responsible for reviewing and approving access rights for querying data on inmates' dates of incarceration through their tax information systems, issuing user accounts and passwords, conducting audits, and carrying out supervision and evaluation.

4. To ensure system and data security, the tax information systems of the Tax Authorities shall be equipped with functions for network management, data backup, logging and traceability, and security protection, and shall not be connected to any network external to the respective Tax Authority.

5. Query operations shall be conducted in accordance with the following requirements:

(1) Each Tax Authority shall designate specific personnel to serve as query operators and access-control personnel. Query operators shall be responsible for conducting query operations. Access-control personnel shall be responsible for the configuration and issuance of query access rights, user accounts, and passwords. A query operator shall not concurrently serve as access-control personnel.

(2) Applications for, and revocation of, query access rights, user accounts, and passwords shall be subject to approval by the head or supervisor of the relevant unit before query operations may be conducted.

(3) Query operators may query and use the data only to the extent necessary to effect service in accordance with Article 19 of the Tax Collection Act and Article 89 of the Administrative Procedure Act. Use of such data for any purpose other than official business is strictly prohibited.

(4) Query operators shall personally conduct query operations and shall not delegate such operations to any other person.

(5) The system shall maintain records of each query operator's login date and time, user account, IP address, and the data queried. Such records shall be properly retained for five years for subsequent audit and review.