Content

Title：	Regulations for the Application and Administration of Household Registration Information Under the Ministry of Finance and Local Tax Collection Agencies Ch
Date：	2017.03.21
Legislative：	Promulgated by the Ministry of Finance under Letter No. Tai-Cai-Zi-1060000767 on March 21, 2017
Content：	I. Purpose 1. The Regulations for the Application and Administration of Household Registration Information Under the Ministry of Finance and Local Tax Collection Agencies (hereinafter referred to as the “Management Regulations”) are enacted to regulate the appropriate application and query of household registration information operations by the Ministry of Finance (hereinafter referred to as the “Ministry”), its subordinate agencies (institutions), and local tax collection agencies, so as to prevent improper use or leakage of data, and to avoid improper infringement upon personal privacy rights. 2. These Management Regulations are enacted in accordance with the Guidelines for the Administration of Household Registration Data by Government Agencies; the Regulations Governing Government Agencies Applying for Household Registration Data and Kinship Relationship Data; and the Directions for Application, Connection, and Administration of Household Registration Information by Government Agencies promulgated by the Ministry of the Interior. II. Applicable agencies and scope of operations 1. These Management Regulations apply to the Ministry, its subordinate agencies (institutions), and local tax collection agencies (hereinafter referred to as the “Agencies (Institutions)”), as well as their subordinate agencies and units. 2. Household registration information shall be queried and utilized in accordance with relevant laws and regulations when necessary for the performance of official duties: (1) Comprehensive businesses (such as examination, data collection, service of documents, auditing, investigation of tax arrears/refunds, urging and collection, transfer, enforcement, notification, participation in distribution, full-function counters, administrative remedies, processing of tax violations, supervision, restriction on exit, reporting cases, judicial investigation cases, and public opinion mailboxes, etc.) a. Articles 12-1, 13, 14, 16 through 25, 28 through 30, 33, 34, 35, 38, 39, 46, 48-1, 48-2, 48-3, 50-2, and 72 of the Tax Collection Act. b. Articles 2, 3, 3-2, 3-3, 3-4, 7, 14, 15, 17, 17-1, 17-2, 24, 43-1, 43-2, 66-8, 71, 71-1, 72, 79, 80, 81, 83, 84, 85, 86, 88, 89, 92, 100, and 103 of the Income Tax Act. c. Articles 1, 3, 3-1, 4, 5, 6, 7, 9, 10, 15, 17, 17-1, 20, 23, 24, 28, and

29 of the Estate and Gift Tax Act.
d. Articles 12-3, 12-5, 17, 19, 20, 24, 25, 28, 29, 30, 31, and 32 of the Commodity Tax Act.
e. Articles 3, 6, 8, 9-1, and 9-2 of the Securities Transaction Tax Act.
f. Articles 5 and 6 of the Futures Transaction Tax Act.
g. Articles 28, 29, 30, 30-1, 31, 44, 45, 46, 47, and 48 of the Value-added and Non-value-added Business Tax Act.
h. Article 3 of the Regulations Governing Business Registration.
i. Articles 9, 10, 12, 13, 14, 16, 17, 18, and 19 of the Tobacco and Alcohol Tax Act.
j. Articles 1, 5, 13, 16, 17, 18, 19, 21, 22, and 23 of the Specifically Selected Goods and Services Tax Act.
k. Articles 7, 28, 29, 30, and 31 of the Vehicle License Tax Act.
l. Articles 9, 17, 28, 28-2, 30, 31, 31-1, 34, 34-1, 35, 37, 39-3, 41, 49, 54, and 55-1 of the Land Tax Act.
m. Articles 4, 8, and 9 of the Enforcement Rules of the Land Tax Act.
n. Articles 4, 5, 7, 16, and 18 of the House Tax Act.
o. Articles 2, 4, 5, 6, 7, 8, 9, 10, 12, 14, 16, and 26 of the Deed Tax Act.
p. Articles 9, 12, 13, and 14 of the Amusement Tax Act.
q. Article 3 of the Temporary Act on the Allocation of Fines.
r. Articles 1, 9, 12, 13, 14, 15, 18, 20, 21, 28, 36, 42, 43, 46, 47, 48, 65, 66, 94, 95, 96, and 100 of the Customs Act.
s. Articles 1, 3, 10, 12, 16-1, 38, 39, 39-1, 42, 46, 47, 48, 49-1, 50, and 51 of the Customs Anti-smuggling Act.
t. Articles 19, 27, and 34-1 of the Compulsory Enforcement Act.
u. Articles 19, 36, 46, 67, 68, 69, 70, 71, 72, 73, 74, 75, 78, 83, 89, 91, 96, 100, and 111 of the Administrative Procedure Act.
v. Articles 2 and 13 of the Administrative Execution Act.
w. Article 1148 of the Civil Code.
x. Article 47 of the Administrative Appeal Act.
y. Article 10 of the State Compensation Law.
z. Articles 14, 17, 19, 21, 26, 27, 28, and 31 of the Enforcement Rules for State Compensation Law.
aa. Articles 17 and 18 of the Archives Act.
ab. Articles 98 and 99 of the Bankruptcy Act.
ac. Articles 28, 33, 47, and 86 of the Consumer Debt Clearance Statute.
ad. Articles 7, 11, 12, 15, 16, and 21 of the Taxpayer Rights Protection Act.
ae. Articles 1, 2, 4, 5, 7, 26, 34, and 35 of the Certified Public Bookkeepers Act.
af. Article 3 of the Regulations Governing Assessment of Interest Expenditure on the Debts Owed by a Profit-seeking Enterprise to a Related Party in Accordance with the Condition that the Related Payments Shall Not be Considered as Expenses or Losses.
ag. Articles 3 and 4 of the Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm's-Length Transfer Pricing.
ah. Article 2 of the Criteria for Tax Exemption on Income of Educational, Cultural, Public Charitable, or Fraternal Organizations or Groups.
ai. Articles 8, 21, and 24 of the Dormitory Management Manual.

aj. Articles 3, 4-6, and 6 of the Operating Principles for the Examination and Determination of Dormitory Residence Facts.
(2) Retirement and pension businesses
a. Articles 18, 23, 24, 24-1, and 25 of the Civil Service Retirement Act.
b. Articles 10, 24, 25, 29, 42, and 43 of the Enforcement Rules of the Civil Service Retirement Act.
c. Articles 3 and 8 of the Civil Service Survivor Relief Act.
d. Articles 10 and 20 of the Enforcement Rules of the Civil Service Survivor Relief Act.
e. Point 4 of the Operation Directions for Regular Disbursement of Civil Service Retirement and Relief Benefits.
f. Regulations Governing the Issuance of Year-End Consolation Money for Retired (Resigned) Military Personnel, Civil Servants, and Public School Teachers.
g. Point 3 of the Operation Directions for Issuing Festival Care Allowances to Retired Civil Servants and Public School Teachers Who Received Lump-Sum Retirement Benefits Early and Face Living Difficulties.
h. Article 1 of Care Matters for Retired Personnel.
i. Regulations Governing Survivor Care for Civil Servants.
(3) Investigation of corruption and malfeasance businesses
a. Article 11 of the Act on Property Declaration by Public Servants.
b. Article 3 of the Act on Recusal of Public Servants Due to Conflicts of Interest.
c. Article 4 of the Act of the Establishment and Management of Government Employee Ethics Units and Officers.
d. Articles 7, 8, and 9 of the Enforcement Rules of the Act of the Establishment and Management of Government Employee Ethics Units and Officers.
e. Operation Directions for the Agency Against Corruption of the Ministry of Justice Coordinating Government Ethics Units of Various Organs in Cooperating with the Investigation and Inspection of Corruption Cases.
(4) National property businesses
a. Point 8 of the Notes on Handling Cases of Sale and Transfer under Article 52-2 of the National Property Act.
b. Article 10 of the Regulations for Exchange Between National Non-public Use Real Estate and Other Real Estate.
c. Articles 3, 8, 10, 11, 12, 31, 32, 33, 35, 40, and 52 of the Operation Directions for Leasehold of National Non-public Use Real Estate.
d. Articles 2, 17, 19, 39, 40, 42, 48, and 58 of the Operation Directions for Leasing of National Farmland.
e. Article 36 of the Precautions for Lease of National Non-public Use Real Estate.
f. Articles 12, 14, and 31 of the Operation Directions for Leasing of National Non-public Use Real Estate through Open Tender.
g. Article 3 of the Operational Procedures for Leasing National Non-public Use Coastland.
h. Article 5 of the Operation Procedures for Sale of National Non-public Use Real Estate.
i. Article 2 of the Directions for Disposal of Private Land Owner to Apply for Annexation and Use of Adjacent National Non-public Use Land.

j. Article 5 of the Directions for Provision of National Non-public Use Land Apply for Development.
k. Articles 8 and 19 of the Operation Directions for Competitive Selling of Land and Constructional Improvements Due to No Person Applying for Succession Registration Beyond a Time Limit.
l. Disposal Directions for Occupied National Non-public Use Real Estate.
m. Notes on Administration of Revenue Receivable and Debt Certificates for Compensation for Use.
n. Operation Directions for Administering Unclaimed Inheritances Held in Custody.
o. Directions for the Implementation of Entrusted Operation of National Non-public Use Property.
p. Articles 7 and 8 of the Operation Procedures for Sale of National Non-public Use Real Estate by Tender.
(5) Business institution operations
a. Articles 6 and 8 of the Regulations Governing Preferential Savings Deposits for Lump-Sum Retirement Benefits and Old-Age Benefits of Retired Civil Servants.
b. Articles 6 and 8 of the Regulations Governing Preferential Savings Deposits for Lump-Sum Retirement Benefits and Old-Age Benefits of Retired Teachers and Staff of Public Schools.
c. Article 7 of the Regulations Governing Preferential Savings Deposits for Retirement and Discharge Benefits and Insurance Retirement Benefits of Officers and Men of the Army, Navy, and Air Force.
d. Articles 88 and 92 of the Income Tax Act.
e. Article 10 of the Uniform Invoice Award Regulations.
3. The query and utilization specified in the preceding subparagraph shall be conducive to the achievement of the purpose and shall be conducted in a manner that causes the least infringement. The damage caused by the infringement shall not be clearly disproportionate to the benefits of the desired purpose.
4. Household registration data provided by the Ministry shall be for reference in examination and review only. In case of doubts regarding personal household registration data due to discrepancies in data timing, administrative region adjustments, house numbering reorganization, duplicate national ID card numbers, or misregistration or omission of household registration data, applications shall be filed directly with the household registration office to provide personal household registration data as the basis.
5. When querying and utilizing household registration data, if discrepancies arise due to data timing discrepancies, administrative region adjustments, house numbering reorganization, duplicate national ID card numbers, or misregistration or omission of household registration data, the data-using agency (institution) shall verify and determine them in accordance with its powers and responsibilities, and the data-providing agency shall not be held liable.

III. User Management and Operation Procedures
1. The addition or modification of accounts and permissions shall be subject to application and authorization procedures. The household

registration data query permissions shall be specified upon application, and permissions shall be assigned after approval by the competent supervisor, while retaining physical application forms (or exempt from retention if applied and approved online) and computer records.
2. When accounts and permissions are added, modified, or deleted, the responsibilities and obligations of confidentiality regarding the processed personal data shall be borne and shall not be extinguished due to reasons such as job relocation or resignation.
3. Users shall not use accounts not applied for by themselves, shall not transfer accounts to others, and shall not share or unauthorizedly utilize others' accounts.
4. Users shall properly protect passwords to prevent others from knowing them, so as to maintain the confidentiality of passwords.
5. When a user is transferred or suspended (resigned) from office, the account modification procedure shall be processed prior to the job transfer, and permissions or accounts shall be abolished prior to or on the day of the transfer. Account modification records shall be retained for at least three years for future reference.
6. Account audits shall be conducted at least once a year to review user permissions and abolish permissions or accounts of duplicate, job-adjusted, suspended, and resigned personnel.

IV. Data Security Control Operations
1. The use of household registration data shall be handled in accordance with relevant laws and regulations, including the Classified National Security Information Protection Act, Personal Data Protection Act, Tax Collection Act, Information Security Management Standards of the Ministry of Finance and its Subordinate Agencies (Institutions), and these Management Regulations. In the case of abnormal use, the agency (institution) shall jointly investigate with the government ethics (audit) unit and information (electronic operation) unit. The investigation results shall be reported to the head of the agency (institution) for approval and penalized according to law.
2.Information security management units are the Ministry of Finance and its subordinate agencies (institutions) and local tax collection agencies, and their division of labor is as follows:
(1) Fiscal Information Agency of the Ministry of Finance
a. The top-level system administrator of household registration data, coordinating system planning operations and related operation application matters.
b. Security management of online operation systems, equipment, and networks.
c. Operation, maintenance, and management of related host computers.
d. Designation of dedicated personnel responsible for the management and preservation of household registration data.
e. Supervising the setting of online application review permission and account roster management of organ (institution) administrators of organs (institutions).
f. Supervising (assessing) using units to properly use household registration data.

g. Fulfilling duties to prevent improper use and leakage of household registration data.
(2) The Ministry and its subordinate agencies (institutions) and local tax collection agencies:
a. Security management of online operation systems, equipment, and networks.
b. Operation, maintenance, and management of related host computers.
c. Regular conduct of information security education and training to enhance personal data protection concepts.
d. Designation of dedicated personnel by information units of agencies (institutions) to be responsible for permission management of household registration data.
e. Irregular audits (at least twice a year) by audit (government ethics) units of using units properly using household registration data.
f. Household registration data using units shall fulfill custody duties to prevent improper use and leakage of data.
3. Management of household registration data of the Ministry of the Interior
(1) Batch acquisition of household registration data files of the Ministry of the Interior through magnetic media exchange methods shall be handled by designated personnel of the Fiscal Information Agency of the Ministry of Finance, and the completeness of data shall be checked.
(2) Management units shall set access permissions and approved use periods for using data. Those who wish to use data can only do so after application approval and within the approved scope.
(3) When personnel are transferred, relevant written documents of the household registration data files of the Ministry of the Interior under custody shall be listed and handed over.
4. When querying household registration data, the handling unit of the case shall fill in the query basis (such as official document number or case number, etc.) as a basis for future control and audit.
5. When query personnel receive the result files of household registration data transmitted by the Ministry of the Interior or the civil affairs bureaus (divisions) of each municipality or county (city) (hereinafter referred to as the “civil affairs bureaus (divisions)”), after reviewing or printing and attaching them to the case file, they shall immediately clear them or delete the files at least once a month to prevent unauthorized access to household registration data.
6. When querying household registration data, the system shall record query records such as the account of query personnel, query date, time, query operation code, national ID card number of the queried person, query criteria of the queried person, query case number, and query cause, and shall back up the household registration online query record data of the previous year (such as query control files or household registration query record files, etc.) before January 15 of each year, retaining them for at least five years for reference.
7. Due to business needs, agencies (institutions) may entrust dedicated query personnel to query or print data on their behalf. When non-system authorized query personnel have the necessity to query household registration data, they may submit a sign-off or application, and after

approval by the supervisor of the agency (institution), hand it over to the dedicated query personnel designated by the agency (institution) to query on their behalf.
8. After query personnel enter the household registration information system, if they are idle or leave the office, they shall end the online operation at any time; if online query of household registration data exceeds thirty minutes, the system shall automatically log out.
9. Agencies (institutions) that obtain household registration data in batches
(1) Those who obtain household registration data and change data in batches through file transmission or magnetic media exchange methods shall be handled by designated personnel, and the completeness of data shall be checked.
(2) When obtained data is loaded into system applications, access permissions and approved use periods for using the data shall be set. Those who wish to use the data can only do so after application approval, and within the approved use period and the approved scope.
(3) Data files stored in portable storage media shall be placed in secure locations and must be locked or personnel entry and exit controlled.
10. Household registration data shall not be arbitrarily copied or altered, and appropriate confidentiality measures shall be taken when transmitting data.
11. Query data and various form data produced according to these Management Regulations operations, relevant operating personnel shall fulfill confidentiality duties in accordance with the “Personal Data Protection Act” (hereinafter referred to as the PDPA) and other relevant regulations; when discarded, in addition to tearing or shredding, they shall be handled in accordance with the provisions of the data destruction procedures of the agency (institution).
12. Data files stored in portable or magnetic media, after use and confirmation that there is no necessity for preservation, shall be reported to the supervisor of the agency (institution) for approval before undergoing demagnetization or destruction operations.
13. The application items and usage status of household registration connection operations shall be reviewed every five years. If there is no necessary item of demand, the Ministry of the Interior or civil affairs bureaus (divisions) shall be officially requested to terminate the connection operation.
14. The Fiscal Information Agency of the Ministry of Finance is the management unit for coordinating household registration data application and security maintenance matters. Violations of these Management Regulations shall be investigated and handled by the Fiscal Information Agency of the Ministry of Finance.

V. Regular inspections and audits
1. Query records of agencies (institutions) querying household registration data for business needs shall be submitted for review within five working days from the date of completion of the query operation, and retained for at least three years for reference.
2. Agencies (institutions) shall produce query record lists and statistical

lists of the previous month before the tenth day of each month, and submit them to the checking personnel designated by the organs (institutions) for spot checks. The monthly spot check ratio shall not be less than three per thousand, the monthly spot check number shall not be less than ten items, and if the total number of queries is less than ten items, all shall be checked.
3. The results of the checks in the preceding subparagraph shall be made into check records and submitted for approval, and retained for at least three years for reference. If abnormal query situations are found, they shall be handled in accordance with Paragraph 1, Article 4 of these Management Regulations.
4. Audit personnel or audit groups composed thereof of agencies (institutions) and their subordinate agencies and units shall conduct internal audits of household registration data query records of their respective agencies (institutions, units) once every half year; each agency (institution) shall also conduct audits of its subordinate agencies and units at least once a year. All audits shall be made into records and retained for at least three years for reference.
5. The Fiscal Information Agency of the Ministry of Finance shall conduct household registration data audit operations at least once a year, make audit records, retain them for at least three years for reference, and the audit results shall be included in the annual tax collection business assessment of the Ministry, and may be sent to the audited agencies (institutions) for reference and improvement as needed.
6. When the Ministry of the Interior conducts household registration data audit operations in accordance with its powers, the using agencies (institutions) and their subordinate agencies (institutions) shall cooperate with audit operations and provide relevant data.

VI. Relevant Legal Liabilities
1. Regarding the processing and utilization of obtained data, if violations of the provisions of the PDPA result in damage to the rights and interests of the parties concerned, the using unit shall bear complete responsibility, and shall bear the damages liability under Article 28 of the same Act, and the state compensation liability under Article 31 of the same Act.
2. Anyone who intends to make a profit or leaks personal data without cause, or commits illegal and grossly improper acts, shall bear civil and criminal liabilities under the PDPA according to law, and shall be subject to administrative disciplinary action by their competent authority.
3. If an agency administrator or unit administrator fails to fulfill management responsibilities, resulting in unauthorized users, or personnel who no longer have the authority to use household registration data due to reasons such as job adjustment, resignation, or retirement, being able to use household registration data, and improperly using household registration data, resulting in damage to the rights and interests of the parties concerned, the competent authority to which they belong shall discipline the administrative responsibility of the agency administrator or unit administrator.
4. If other laws and regulations are violated, liabilities shall be pursued

in accordance with those provisions.

VII. Matters not covered in these Management Regulations shall be handled in accordance with the relevant regulations, including the following: the Regulations Governing Government Agencies Applying for Household Registration Data and Kinship Relationship Data; Directions for Application, Connection, and Administration of Household Registration Information by Government Agencies; and Information Security Audit Regulations for Household Registration Information Systems promulgated by the Ministry of the Interior, as well as the Information Security Policy formulated by the Fiscal Information Agency of the Ministry of Finance.

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