

Content

Title :	Regulations Governing the Use of Cash Register by Business Entities Ch
Date :	2018.01.19
Legislative :	<ol style="list-style-type: none">1. Amendment by the Ministry of Finance on 20 February 1986 under Decree No. 7521432.2. Amendments to Articles 4,6,10,11,15,16 and 18 by the Ministry of Finance on 14 June 1988 under Decree No. 770657865.3. Amendments to Articles 9 and 18 by the Ministry of Finance on 26 June 1997 under Decree No. 861902651.4. Amendments to Articles 9 and 18 by the Ministry of Finance on 16 April 2009 under Decree No. 09804516260.5. Amendment to Article 3-1 by the Ministry of Finance on 21 April 2010 under Decree No. 09904508510.6. Amendments to Articles 4,8 and 18 by the Ministry of Finance on 1 July 2010 under Decree No. 09904524570.7. Amendments to Articles 8 and 18 by the Ministry of Finance on 26 July 2011 under Decree No. 10004523870.8. Amendments to Articles 1 and 3-1 by the Ministry of Finance on 19 January 2018 under Decree No. 10704510060.
Content :	<p>Chapter 1 General Provisions</p> <p>Article 1 The Regulations herein are set forth pursuant to Paragraph 5, Article 32 of the Value-Added and Non-Value-Added Business Tax Act (hereunder referred to as the "Act").</p> <p>Article 2 The types of business entities using cash registers are as follows:</p> <ol style="list-style-type: none">1.Using cash registers to issue uniform invoices.2.Using cash registers to issue receipts instead of issuing uniform invoices. <p>A business entity shall, prior to using cash registers in its business, file the type, brand, make and machine number of its cash registers with the competent authority, and paste the use mark issued by the competent authority at a distinct spot of the cash register.</p> <p>Chapter 2 Issuing Uniform Invoices with Cash Register</p> <p>Article 3 Business entities meeting the criteria below may apply to the competent authority for permission to use cash register for issuing uniform invoices:</p> <ol style="list-style-type: none">1.The business entity calculates business tax in accordance with Section 1, Chapter 4 of the Act.2.The business entity engages in retail business.3.The goods or services supplied by the business entity may be numbered and price tagged. <p>The competent authority will approve business entities using cash register to issue uniform invoices in view of their nature and capabilities.</p> <p>Article 3-1 (Deleted)</p> <p>Article 4 Cash registers used by a business entity to issue uniform invoices must be equipped with the following functions:</p> <ol style="list-style-type: none">1.It can accommodate government-produced cash register uniform invoices.2.It can print the buyer's business administration number, and show sales amount and business tax separately or their total.3.It can print a buyer's copy (receipt) and seller's copy (stub) of the uniform invoice simultaneously.4.It will halt printing automatically if the uniform invoices are not accurately positioned or an error occurs in the operating procedure.5.It can automatically cut off each and every uniform invoice receipt after operation, while saving the seller's copies in the roll.6.It can perform statistical and report-printing functions, such as tallying total amount, daily total and monthly total, and if the purchases

need to be posted on two or more invoices, it can print the serial number of each invoice and show the total on the last invoice printed.

7.It can keep discount records and correction records, and mark those transactions with distinct signs.

8.It has a sealed memory device for recording the total sum of entries where the amount cannot be zeroed out and does not have the function of entry deduction; the memory shall have the capacity for recording at least a ten-digit number.

9.It has the sealed journal of number of entries that cannot be zeroed out.

10.It can perform account reconciliation and account closing, during which the uniform invoice roll is removed and replaced with the seller's own paper tape.

11.It is equipped with a transaction amount display that can rotate by more than 270 degrees.

12.It is able to mark TX for taxable sales and TZ for zero rating sales.

The cash register used by business entities for issuing uniform invoices shall be equipped with a battery that allows continuous operation of at least eight hours during a power outage.

Article 5 Business entities shall report to the competent authority the codes of goods or services they sell, and do the same before the 15th of the following month if there is any addition or change of codes.

Department stores, supermarkets and other business entities that practice sound accounting systems and post the names and codes of goods or services sold in the books that are available for examination are exempted from reporting to the tax authority regarding the addition or change of codes, subject to the approval of the competent authority.

Article 6 When using cash registers to issue duplicate copies of uniform invoices, the business entity should print on the uniform invoice trading date, code of goods or service sold, tax code, quantity, unit price, amount, total, cash register number and trading code, as well as the buyer's business administration number, if the buyer is also a business entity, and give the receipt to the buyer, while keeping the seller's copy.

When using cash registers to issue triplicate copies of uniform invoices, the business entity should follow the provisions in the foregoing paragraph, and in addition, indicate the sales amount and output tax on the uniform invoice separately if the buyer is also a business entity. The first copy of such uniform invoice is the tax deduction copy, which should be given to the buyer for tax deduction or tax credit if the buyer is a business entity, or disposed of by the issuer if the buyer is not a business entity; the second copy is the receipt copy, which should be given to the buyer for bookkeeping; the third copy is the stub copy, to be kept by the issuer. Uniform invoices issued by a business entity are not required to be stamped with the unique uniform invoice chop if the name, address and business administration number of the business entity are already printed on the invoice.

Article 7 A business entity which uses cash registers to issue uniform invoices should purchase duplicate and triplicate copies of uniform invoices when sending a salesperson to sell goods outside its fixed place of business. The salesperson should bring and issue the aforesaid uniform invoices to the buyer at the time of sale.

Article 8 A business entity that uses cash registers to issue duplicate copies of uniform invoices shall, when filing a tax return for the period and submitting the detailed list of cash register uniform invoices, indicate on the first page of the list the daily starting and ending number of uniform invoices, subtotal of taxable sales, subtotal of zero rating sales, and the number of voided invoices issued by each cash register, as well as the grand total of sales and business tax due for the period.

The business entity in the preceding paragraph shall retain the daily and monthly sales reports printed by each cash register for at least five years after filing and paying business tax for this period.

The daily and monthly sales reports referred to in the preceding paragraph digitally-minimized in scale or saved in order via media such as minimization devices, computer drums, disks, tapes and compact disks may be saved according to the prescribed year in the preceding paragraph if the application to perform such actions has been approved by the competent taxation authority, and thereupon the original reports may be disposed of

;Once the daily and monthly sales reports are digitally-minimized in scale or saved via media, users are not allowed to revise .Nevertheless, when investigators appointed by the competent taxation authority or the Taxation Agency of the Ministry of Finance conduct an investigation, the business entity investigated shall be responsible for providing those report copies at no charge.

A business entity that uses cash registers to issue triplicate copies of uniform invoices shall, when filing a tax return for the period and submitting the detailed list of cash register uniform invoices, indicate on the last page of the list its name, address and business administration number, the letter track and the starting and ending number of uniform invoices issued for the month, and buyer's business administration number, sales amount and business tax collected if the buyer is a business entity, or total amount of the invoice if the buyer is not a business entity, as well as the grand total of sales and business tax due for the period.

Article 9 In the event of loss of unused blank cash register uniform invoices, the business entity shall immediately report the matter together with a description of the cause of loss, the type and alphabet code and the serial number of the lost invoices to the competent authority for cancellation.

For blank and unused cash register uniform invoices that have not been used, the business entity, except those filing via the electronic media and internet, shall submit a list of Blank and Unused Cash Register Uniform Invoices for disposal on a prescribed form (see attachment form) to the competent authority when filing for the amount of sale in each term together with the business tax return. The business entity shall dispose of the aforesaid blank invoices before 24th of the month filing for the business tax return. If deemed necessary, the competent authority may dispatch personnel to supervise the disposal of blank invoices.

In the event if the business entity has difficulty to dispose of the aforesaid blank invoices, the blank and unused cash register uniform invoices shall be submitted for the period to the competent authority for disposal at the time of filing the tax return.

In the event if the business entity fails to report the loss of unused blank uniform invoices in paragraph 1 to the competent authority for cancellation or fails to dispose of the unused blank invoices as provided by law in paragraph 2, resulting in illegal use, double claim, false claim for prizes or tax evasion, the business entity shall be liable for the improperly claimed prizes, and subjects to penalty and other legal responsibilities as provided by relevant laws and regulations

Chapter 3 Cash Register Receipts in lieu of Uniform Invoices

Article 10 Business entities meeting the criteria below may apply to the competent authority for permission to use cash registers to issue receipts instead of issuing uniform invoices:

- 1.The business entity is a company limited by share and practices sound accounting system.
- 2.The business entity engages in retail business.
- 3.The goods or services supplied by the business entity may be numbered and price tagged.

Article 11 A cash register used by a business entity to issue receipts instead of issuing uniform invoices must be equipped with the following functions:

- 1.It can add up sales amount and business tax to show the total amount.
- 2.It can print a buyer's copy and seller's copy of the receipt simultaneously.
- 3.It can perform statistical functions, such as tallying total amount, daily total and monthly total.
- 4.It can keep discount records and correction records, and mark those transactions with distinct signs.
- 5.It has a sealed memory device for recording the total sum of entries where the amount cannot be zeroed out and does not have the function of entry deduction; the memory shall have the capacity for recording at least a ten-digit number.
- 6.It has the sealed journal of number of transactions that cannot be zeroed out.
- 7.It can perform account reconciliation and account closing.

8.It is able to mark TX for taxable sales.

Article 12 The provisions regarding reporting the codes of goods or services sold by a business entity specified in Article 5 herein apply to this chapter.

Article 13 Business entities should prepare their own paper tapes for the cash register receipts, and prior to using the cash register, register with the competent authority by submitting a chop verification report, which states the number of rolls prepared. If the business entity loses blank, unused receipts, it shall immediately report to the competent authority and describe the course of events.

Article 14 Business entities that use cash registers to issue receipts instead of issuing uniform invoices should give the buyer's copy to the buyer and keep the seller's copy.

Buyers may present the buyer's copy of the cash register receipt in exchange for a uniform invoice, and the business entity may not refuse such a request.

Article 15 Business entities that use cash registers to issue receipts instead of issuing uniform invoices shall issue a uniform invoice in duplicate each day, which states the daily total of cash register receipts issued (based on seller's copies) minus the amount for which uniform invoices have been issued, mark the wording of "Summary Issue" on such invoices and keep them. At the time of filing a tax return for the period, the business entity should note the amounts of summary uniform invoices in the detailed list of uniform invoice attached to the tax return.

Chapter 4 Supplemental Provisions

Article 16 A business entity that has been approved by the competent authority to use cash registers to issue uniform invoices, but does not do so shall be fined the same as for not using uniform invoices though required by act.

Article 17 If a business entity violates the provisions in Paragraph 2 of Article 14 herein by refusing the buyer's request to exchange a receipt for a uniform invoice, the business entity shall be fined the same as for not giving the buyer a purchase receipt.

Article 18 The Regulations herein are in force from April 1, 1986. The amended clauses of the Regulations herein are in force from July 1, 1988.

Amendments to Article 9 herein announced on June 26, 1997 are in force from July 1, 1997.

Amendments to Article 9 herein announced on April 16, 2009 . The effective date of the amended article 9 shall come into effect as prescribed by the Ministry of Finance.

Article 3-1 of the Regulations, revised and promulgated on 21 April 2010, shall take effect as of the day of promulgation.

Articles 4 and 8 of the Regulations, revised and promulgated on 1 July 2010, shall be in force from 1 January, 2011.

Articles 8 of the Regulations, revised and promulgated on 26 July 2011, shall take effect as of the day of promulgation.