

Content

Title : The Organic Act for the Regional National Taxation Bureaus, Ministry of Finance [Ch](#)

Date : 2012.02.03

Legislative : Amendment of Article 7 by the Presidential Order of Hua-Zong-Yi-Yi-Zi No. 10100022741 on February 3, 2012; the enforcement date of this act shall be at the directive of the Executive Yuan; the enforcement date of the statute shall be specified in an order from the Executive Yuan.

Promulgated by Executive Yuan's Order of Yuan-Shou-Yan-Zong-Zi No. 1012260344 on March 8, 2012; the statute shall take effect on January 1, 2013.

Content : **Article 1**

To carry out tax assessment and collection effectively, the Ministry of Finance established regional national taxation bureaus.

Article 2

The regional national taxation bureaus shall be in charge of the following functions:

- 1.The research and development, planning and design, execution, and performance appraisal of national tax collection transactions
- 2.The dissemination of information about national taxation laws and regulations and the services for taxpayers
- 3.Examination of national taxes
- 4.Inspection of national taxes
- 5.Review of national taxes
- 6.The investigation and collection, electronic operation, processing, and application of various national taxation data
- 7.The collection, exemption, distribution, and refund of national taxes
- 8.The enforcement of arrears collection and debt obligations registration of the national taxes
- 9.The legal institutions, administrative remedies, cases of tax misconduct, and managements of taxation disputes of national taxes
- 10.Other issues of national tax collection

Article 3

Each regional national taxation bureau shall have one (1) Director-general of a rank equivalent to senior appointment at the grade of twelve (12) – thirteen (13), and one (1) Deputy Director-general of a rank equivalent to senior appointment at the grade of eleven (11).

Article 4

Each regional national taxation bureau shall have one (1) chief secretary of a rank equivalent to senior appointment at the grade of ten (10).

Article 5

For the needs of business operation, each regional national taxation bureau may set up branch bureaus.

Article 6

The scale of the position and the number of the personnel of official ranks of each regional national taxation bureau shall be stipulated in a staffing chart.

Article 7

The enforcement date of the Act shall be specified in an order from the Executive Yuan.

