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Title : Uniform Invoice Award Regulations [Ch](#)

Date : 2013.06.28

Legislative : History

1. Amendment by the Ministry of Finance on 14 October 1988 under Decree No. 70664861.
2. Amendments to Articles 11 and 17 by the Ministry of Finance on 30 October 1990 under Decree No. 791196841.
3. Amendment to Articles 3 and 17 by the Ministry of Finance on 29 August 1991 under Decree No. 801254624.
4. Amendment to Articles 3 and 10, 15 and 17 by the Ministry of Finance on 26 June 1997 under Decree No. 861902692.
5. Amendment to Articles 3 & 17 and deletion of Article 4 by the Ministry of Finance on 29 June 1999 under Decree No. 881923211.
6. Amendments to Articles 3 and 17 by the Ministry of Finance on 27 December 2000 under Decree No. 890458984.
7. Amendments to Articles 8 and 17 by the Ministry of Finance on 22 April 2004 under Decree No. 0930451165.
8. Amendments to Articles 1, 11, 16 and 17 by the Ministry of Finance under decree No. 09604544440 on 17 October 2007.
9. Amendments to Articles 3 and 17 by the Ministry of Finance under decree No. 09704539880 on 22 August 2008.
10. Amendment to Article 8 by the Ministry of Finance under decree No. 09904526720 on 17 June 2010.
11. Amendments to Articles 3, 7, 9, 10 and 11 by the Ministry of Finance under decree No. 10004504970 on 23 February 2011.
12. Amendments to Articles 3-1, 5, 6, 7, 8, 9, 10 and 11 by the Ministry of Finance under Decree No. 10204578820 on 28 June 2013.

Content : Article 1

The Rules herein are set forth pursuant to Article 58 of "The Value-Added and Non-Value-Added Business Tax Act" (hereunder referred to as the "Act").

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Article 2

A dedicated unit set up by the MOF and competent authorities (hereunder called the "Designated Unit") will be responsible for executing the operations specified in the Rules herein.

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Article 3

On the 25th of every odd month, one to three winning numbers for the grand prize, three to ten sets of winning numbers for other prizes and one special prize depending on the financial position will be drawn from the uniform invoices issued in the previous period. The cash awards for each prize are as follows:

1. Special prize : If the eight-digit number shown on the uniform invoice receipt is identical to the winning number drawn for the special prize, the

winner receives a cash award of NT\$10,000,000.

2. Grand prize: If the eight-digit number shown on the uniform invoice receipt is identical to the winning number drawn (for the grand prize), the winner receives cash award of NT\$2,000,000.

3. Other prizes:

First prize: If the eight-digit number shown on the uniform invoice receipt is identical to the winning number drawn (for the first prize), the winner receives a cash award of NT\$200,000.

Second prize: If the last seven digits of the number shown on the uniform invoice receipt are identical to the last seven digits of the winning number drawn (for the first prize), the winner receives a cash award of NT\$40,000.

Third prize: If the last six digits of the number shown on the uniform invoice receipt are identical to the last six digits of the winning number drawn (for the first prize), the winner will receive a cash award of NT\$10,000.

Fourth prize: If the last five digits of the number shown on the uniform invoice receipt are identical to the last five digits of the winning number drawn (for the first prize), the winner will receive a cash award of NT\$4,000.

Fifth prize: If the last four digits of the number shown on the uniform invoice receipt are identical to the last four digits of the winning number drawn (for the first prize), the winner receives a cash award of NT\$1,000.

Sixth prize: If the last three digits of the number shown on the uniform invoice receipt are identical to the last three digits of the winning number drawn (for the first prize), the winner receives a cash award of NT\$200.

With the exception of grand prize, the number of sets of winning numbers for other prizes will be publicly announced by the Designated Unit before the draw is made. The preceding provision applies to any changes thereafter.

The winning numbers and deadline for claiming the prizes for each session of prize drawing will be posted in newspapers on the day following the draw.

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Article 3-1

On the 25th day of every odd month, one thousand to three thousand sets of winning numbers exclusive to non-physical electronic invoices will be drawn from the non-physical electronic invoices issued in the previous period. If the alphabetic letters and the eight digit numbers shown on the non-physical electronic invoice are identical to the winning alphabetic letters and numbers drawn for the prize, the winner shall receive a cash award of NT\$2,000.

The number of the sets of the winning alphabetic letters and numbers referred to in the preceding paragraph will be publicly announced by the designated unit before the draw is made. In the case of any change to the number of the sets of the winning alphabetic letters and numbers described in the preceding paragraph, such change will be publicly announced by the

designated unit before the draw is made.

The winning alphabetic letters and numbers of non-physical electronic invoices, and the deadline for claiming the prizes for each session will be posted on the websites of the MOF and its affiliated competent tax authorities on the day following the draw.

Non-physical electronic invoice means the uniform invoice issued, transferred and obtained by the purchaser according to the conditions given in the third paragraph of Article 7 of “The Regulations Governing the Use of Uniform Invoices” when the business entity sells goods and services to the purchaser using the carriers approved by the MOF, and the purchaser may designate that the non-physical electronic invoice shall be donated to a social welfare organization via the use of a donation code, however such electronic invoices as are printed before the prize-drawing shall be excepted.

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Article 4

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Article 5

If the winning uniform invoice has specified the name of the person who is the purchaser, the purchaser named on the receipt will be the prizewinner. If not, the holder of the winning uniform invoice receipt or paper-type electronic invoice will be accepted as the prizewinner. However, in the case that a non-physical electronic invoice prizewinner has designated a financial or postal institution account for remittance of the cash award, the owner of the account will be the prizewinner.

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Article 6

Only one cash award may be claimed for each winning uniform invoice receipt according to the prize it has won.

Only one cash award may be claimed for each winning set of alphabetic letters and numbers of a non-physical electronic invoice which wins both the prize set in Article 3 and the prize set in Article 3-1 simultaneously.

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Article 7

The designated unit may entrust authorities (institutions) affiliated with the Ministry of Finance to disburse cash awards for winning numbers; if deemed necessary, the entrusted authorities (institutions) may re-entrust other institutions to disburse the prizes.

The competent tax authority shall, before the fourth day of the next month

after each prize-drawing, prepare a list of winning uniform invoice alphabetic letters and numbers for the special prize, grand prize, first prize, second to fifth prizes within its jurisdiction which also indicates the amount of cash awarded for each prize, and distribute such list to prize disbursement institutions as a basis for disbursement. In the case of the prizes be claimed by electronic invoice prizewinners, the Fiscal Information Agency of the MOF shall, before the fourth day of the next month after each prize-drawing, prepare a list of winning uniform invoice alphabetic letters and numbers for each electronic invoice prize which also indicates the amount of cash awarded, and distribute such list to the prize disbursement institutions as a basis for disbursement.

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Article 8

Prizewinners may, within three months from the sixth day of the next month after each prize-drawing, claim their prizes at the local prize disbursement institutions during the office hours announced by the institutions.

In the case that the prizewinner of a non-physical electronic invoice has provided personal identification data and also the details of his or her financial or postal institution account for the remittance of the cash award in accordance with the form announced by the MOF prior to the prize-drawing, the prize disbursement institution may remit the cash award minus the tax payable directly to the above designated account. However, if any of the details of the remittance account are wrong, the prizewinner shall correct such details within the deadline for correction set by the prize disbursement institution.

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Article 9

To claim prizes in accordance with the first paragraph of the preceding article, prize winners shall bring their Citizen's Identification Card and the winning uniform invoice receipt or paper-type electronic invoice to any local prize disbursement institution, and fill out the necessary information on the prize receipt. If prize winners are not Taiwan nationals, they can substitute the Citizen's Identification Card with a passport, residence permit or other form of identification.

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Article 10

When granting a cash award claim for a prize, the prize disbursement institution shall verify the winning number and the Citizen's Identification Card, passport, residence permit or other form of identification of the claimant, and disburse the cash award after the claimant has signed for the receipt of the prize. Moreover, the prize disbursement institution shall also verify the winning alphabetic letters

when granting a cash award claim for each electronic invoice prize. When disbursing the cash awards for special prize, grand prize, first prize, second to fifth prizes, and sixth prize for electronic invoices and prizes exclusive to non-physical electronic invoices in accordance with the preceding paragraph, the prize disbursement institution shall also check the list of winning numbers.

The prize disbursement institutions shall, within two months after the deadline for redemption of the prizes, prepare a list of claimed prizes and deliver it together with the winning uniform invoice receipts or paper-type electronic invoices and receipts for the prizes to the designated unit. If the prizewinner is as referred to in the second paragraph of Article 8, the prize disbursement institution shall, within two months after the deadline for redemption of the prize, prepare a remittance list which specifies the details of the carriers of the prizewinners and of their personal identification and deliver it to the designated unit.

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Article 11

The Rules herein do not apply to uniform invoice receipts under any of the following conditions:

1. The uniform invoice receipt does not indicate the amount of the sale or indicates the amount of the sale by a zero or negative.
2. The uniform invoice receipt does not indicate the amount of the sale in accordance with regulations, or the amount of the sale shown does not match the transaction, or the receipt is not stamped with the special uniform invoice chop of the issuer.
3. The uniform invoice receipt is torn, or has indistinct or illegible entries, unless the invoice issuer authenticates that entries in the receipt are consistent with those in the issuer's copy.
4. The buyer indicated on the uniform invoice receipt has been altered.
5. The uniform invoice receipt has been marked as void.
6. The uniform invoice was issued for sales in which a zero rate of business tax applies as provided by laws.
7. The uniform invoice was issued on a daily summary basis according to the rules.
8. The uniform invoice was made up after the business entity was found to have failed to issue uniform invoices or understated the sales amount on uniform invoices.
9. The buyer shown on the uniform invoice receipt is a government agency, state-owned enterprise, public school, military unit or a business entity.
10. The winner fails to claim the prize before the prescribed deadline.
11. The winner applied for tax refund in accordance with "The Regulation Regarding the Claiming of VAT Refunds by Foreign Passengers Purchasing Goods Eligible for VAT Refund" .

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Article 12

The act of reporting or cracking criminal activity involving uniform invoice forgery or sale of stolen uniform invoices or setup of bogus businesses where the case is established by the competent authority and turned over to the district prosecutor's office, and the prosecutor's office brings charges thereto, will be rewarded with cash within ten days after the competent authority receives a copy of the indictment:

For informant:

A person reporting a case of forgery of uniform invoice which is subsequently cracked by the law enforcement authority will receive a reward of NT\$120,000; the reward will be doubled if the offender(s) responsible for platemaking is also seized.

A person reporting a case of sale of stolen uniform invoices which is subsequently cracked by the law enforcement authority will receive a reward of NT\$60,000.

A person reporting a case of setting up a bogus business which is subsequently cracked by the law enforcement authority will receive a reward of NT\$30,000; no additional reward will be dispensed if the act of reporting leads to the cracking of other bogus business cases.

If there is more than one informant in a case, the cash reward will be split among the informants.

For law enforcement agencies:

A law enforcement agency that cracks a case of forgery of uniform invoice on its own initiative will receive a reward of NT\$120,000; the reward will be doubled if the offender(s) responsible for platemaking is also seized.

A law enforcement agency that cracks a case of uniform invoice forgery based on leads provided by an informant will receive a reward of NT\$60,000; the reward will be doubled if the offender(s) responsible for platemaking is also seized.

A law enforcement agency that cracks a case of sale of stolen uniform invoices will receive a reward of NT\$60,000 if the agency initiates the investigation on its own or a reward of NT\$30,000 if the case is cracked based on leads provided by an informant.

A law enforcement agency that cracks a case of uniform invoice forgery or sale of stolen uniform invoices based on the referral of another government agency will receive a reward of NT\$12,000.

A law enforcement agency that cracks a case of bogus business setup on its own initiative or based on leads provided by an informant will receive a reward of NT\$30,000; no additional reward will be dispensed if the same case leads to the cracking of other bogus business cases.

A law enforcement agency that cracks a case of bogus business setup based on the referral of another government agency or on the investigation of a general tax evasion case will receive a reward of NT\$12,000.

Where a law enforcement agency receives assistance from another law enforcement agency in cracking a case, the said agency should provide twenty percent (20%) of the cash reward it has received to the other agency.

A tax agency or competent authority that cracks a case as mentioned above will receive commendation, whereas the reward provisions in the foregoing paragraph do not apply.

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Article 13

The Competent authority may present cash rewards to informants for reporting the offense of failing to issue uniform invoices as required or understating the sales amount on the uniform invoice, if such an offense is established by the tax authority.

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Article 14

Cash rewards disbursed according to the preceding two articles may still be written off as expenses if the suspect(s) in the reported or cracked case is later exonerated through judicial or administrative relief procedures.

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Article 15

In cases where a person claims cash rewards by illegal means or under false pretenses, the competent authority shall recover the reward, collect evidence and turn the case over to a judicial organization.

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Article 16

Three percent (3%) of the annual business tax revenue will be set aside to cover cash awards for winning numbers, promotional and investigation expenses, and rewards for informants and law enforcement agencies as well as fees for sale of uniform invoices and expenditures of the designated unit.

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Article 17

The Rules herein are in force from November 1, 1988.

The effective date of the Rules shall come into force from the date of promulgation, , except as stipulated otherwise.

The amended Article 11 and 16 promulgated on October 17, 2007 are in force from November 1, 2007.

The amended Article 3 promulgated on August 22, 2008 is in force from September 1, 2008.

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