

Content

Title : Organizational Act of Taxation Administration, Ministry of Finance [Ch](#)

Date : 2012.02.03

Legislative : The full text of six articles promulgated by Presidential Order Hua-Zong-Yi-Yi-Zi No.10100022731 on February 3, 2012; the enforcement date shall be specified in an order from the Executive Yuan.
Promulgated by the Executive Yuan under Order Yuan-Shou-Yan-Zong-Zi No. 10122603444 on March 8, 2012; the order came into effect on January 1, 2013.

Content : Article 1

To carry out the taxation-related tasks of the whole nation effectively, and to direct and supervise the performance of regional national taxation bureaus, the Ministry of Finance established the Taxation Administration (hereinafter referred to as "the Administration").

Article 2

The Administration shall be in charge of the following functions:

1. Study and discussion of drafts, revisions, and interpretations of income tax statutes and regulations, and planning and explanation of tax collection matters;
2. Study and discussion of drafts, revisions, and interpretations of statutes and regulations for the business tax, securities transaction tax, futures transaction tax, stamp tax, commodity tax, and tobacco and alcohol tax, and planning and explanation of tax collection matters;
3. Study and discussion of drafts, revisions, and interpretations of statutes and regulations for the estate and gift tax, land tax, house tax, vehicle license tax, deed tax, and amusement tax, and planning and explanation of tax collection matters;
4. Planning, direction, supervision, check, and explanation of national tax collection matters, and planning, supervision, check and explanation of local tax collection matters;
5. Direction, supervision, and check of the performance of the national taxation bureau in each region;
6. Draft of statutes and regulations for new tax categories, and planning and explanation of tax collection matters;
7. Review of duty exemptions, tax reductions and tax refunds.
8. Taxation relating to non-domestic taxation.
9. Study of the revision and explanation of the Act Governing Local Tax Regulations, and the review of the proposed provisional tax, added tax, and special tax.
10. Other matters relating to taxation.

Article 3

The Administration shall have one Director-General at a rank equivalent to senior appointment at the grade of thirteen ; the Administration shall have two Deputy Director-Generals at a rank equivalent to senior appointment at the grade of twelve.

Article 4

The Administration shall have one Chief Secretary at a rank equivalent to senior appointment at the grade of eleven.

Article 5

The scale of the positions and the number of personnel of each official rank of the Administration shall be stipulated in a staffing chart.

Article 6

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