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LUẬT THUẾ KINH DOANH GIÁ TRỊ GIA TĂNG VÀ PHI GIÁ TRỊ GIA TĂNG CỦA ĐÀI LOAN

名　　稱：加值型及非加值型營業稅法

修正日期：民國 103 年 6 月 04 日

第 一 章 總則

第 1 條

在中華民國境內銷售貨物或勞務及進口貨物，均應依本法規定課徵加值型或非加值型之營業稅。

第 1-1 條

本法所稱加值型之營業稅，係指依第四章第一節計算稅額者；所稱非加值型之營業稅，係指依第四章第二節計算稅額者。

第 2 條

營業稅之納稅義務人如下：

一、銷售貨物或勞務之營業人。

二、進口貨物之收貨人或持有人。

三、外國之事業、機關、團體、組織，在中華民國境內無固定營業場所者，其所銷售勞務之買受人。但外國國際運輸事業，在中華民國境內無固定營業場所而有代理人者，為其代理人。

四、第八條第一項第二十七款、第二十八款規定之農業用油、漁業用油有轉讓或移作他用而不符免稅規定者，為轉讓或移作他用之人。但轉讓或移作他用之人不明者，為貨物持有人。

第 3 條

將貨物之所有權移轉與他人，以取得代價者，為銷售貨物。

提供勞務予他人，或提供貨物與他人使用、收益，以取得代價者，為銷售勞務。但執行業務者提供其專業性勞務及個人受僱提供勞務，不包括在內。

有左列情形之一者，視為銷售貨物：

一、營業人以其產製、進口、購買供銷售之貨物，轉供營業人自用；或以其產製、進口、購買之貨物，無償移轉他人所有者。

二、營業人解散或廢止營業時所餘存之貨物，或將貨物抵償債務、分配與股東或出資人者。

三、營業人以自己名義代為購買貨物交付與委託人者。
四、營業人委託他人代銷貨物者。
五、營業人銷售代銷貨物者。
前項規定於勞務準用之。

第 3-1 條　信託財產於左列各款信託關係人間移轉或為其他處分者，不適用前條有關視為銷售之規定：
一、因信託行為成立，委託人與受託人間。
二、信託關係存續中受託人變更時，原受託人與新受託人間。
三、因信託行為不成立、無效、解除、撤銷或信託關係消滅時，委託人與受託人間。

第 3-2 條　非以營利為目的之事業、機關、團體、組織及專營免稅貨物或勞務之營業人，有第三條第三項第一款或第二款規定情形，經查明其進項稅額並未申報扣抵銷項稅額者，不適用該條項有關視為銷售之規定。

第 4 條　有左列情形之一者，係在中華民國境內銷售貨物：
一、銷售貨物之交付須移運者，其起運地在中華民國境內。
二、銷售貨物之交付無須移運者，其所在地在中華民國境內。
有左列情形之一者，係在中華民國境內銷售勞務：
一、銷售之勞務係在中華民國境內提供或使用者。
二、國際運輸事業自中華民國境內載運客、貨出境者。
三、外國保險業自中華民國境內保險業承保再保險者。

第 5 條　貨物有下列情形之一，為進口：
一、貨物自國外進入中華民國境內者。但進入保稅區之保稅貨物，不包括在內。
二、保稅貨物自保稅區進入中華民國境內之其他地區者。

第 6 條　有左列情形之一者，為營業人：
一、以營利為目的之公營、私營或公私合營之事業。
二、非以營利為目的之事業、機關、團體、組織，有銷售貨物或勞務者。
三、外國之事業、機關、團體、組織，在中華民國境內之固定營業場所。

第 6-1 條　本法所稱保稅區，指政府核定之加工出口區、科學工業園區、農業科技園區、自由貿易港區及海關管理之保稅工廠、保稅倉庫、物流中心或其他經目的事業主管機關核准設立且由海關監管之專區。
本法所稱保稅區營業人，指政府核定之加工出口區內之區內事業、科學工業園區內之園區事業、農業科技園區內之園區事業、自由貿易港區內之自由港區事業及海關管理之保稅工廠、保稅倉庫、物流中心或其他經目的事業主管機關核准設立且由海關監管之專區事業。
本法所稱課稅區營業人，指保稅區營業人以外之營業人。

第 二 章 減免範圍

第 7 條

下列貨物或勞務之營業稅稅率為零：
一、外銷貨物。
二、與外銷有關之勞務，或在國內提供而在國外使用之勞務。
三、依法設立之免稅商店銷售與過境或出境旅客之貨物。
四、銷售與保稅區營業人供營運之貨物或勞務。
五、國際間之運輸。但外國運輸事業在中華民國境內經營國際運輸業務者，應以各該國對中華民國國際運輸事業予以相等待遇或免徵類似稅捐者為限。
六、國際運輸用之船舶、航空器及遠洋漁船。
七、銷售與國際運輸用之船舶、航空器及遠洋漁船所使用之貨物或修繕勞務。
八、保稅區營業人銷售與課稅區營業人未輸往課稅區而直接出口之貨物。
九、保稅區營業人銷售與課稅區營業人存入自由港區事業或海關管理之保稅倉庫、物流中心以供外銷之貨物。

第 7-1 條

外國之事業、機關、團體、組織，在中華民國境內無固定營業場所者，其於一年內在中華民國境內從事參加展覽或臨時商務活動而購買貨物或勞務支付加值型營業稅達一定金額，得申請退稅。但未取得並保存憑證及第十九條第一項第二款至第五款規定之進項稅額，不適用之。
得依前項規定申請退稅者，以各該國對中華民國之事業、機關、團體、組織予以相等待遇或免徵類似稅捐者為限。
第一項所定一年期間之計算、展覽與臨時商務活動之範圍、一定金額、憑證之取得、申請退稅應檢附之文件、期限及其他相關事項之辦法，由財政部定之。

第 8 條

下列貨物或勞務免徵營業稅：
一、出售之土地。
二、供應之農田灌溉用水。
三、醫院、診所、療養院提供之醫療勞務、藥品、病房之住宿及膳食。
四、依法經主管機關許可設立之社會福利團體、機構及勞工團體，提供之社會福利勞務及政府委託代辦之社會福利勞務。
五、學校、幼稚園與其他教育文化機構提供之教育勞務及政府委託代辦之文化勞務。
六、出版業發行經主管教育行政機關審定之各級學校所用教科書及經政府依法獎勵之重要學術專門著作。
七、（刪除）
八、職業學校不對外營業之實習商店銷售之貨物或勞務。
九、依法登記之報社、雜誌社、通訊社、電視臺與廣播電臺銷售其本事業之報紙、出版品、通訊稿、廣告、節目播映及節目播出。但報社銷售之廣告及電視臺之廣告播映不包括在內。
十、合作社依法經營銷售與社員之貨物或勞務及政府委託其代辦之業務。

十一、農會、漁會、工會、商業會、工業會依法經營銷售與會員之貨物或勞務及政府委託其代辦之業務，或依農產品市場交易法設立且農會、漁會、合作社、政府之投資比例合計占百分之七十以上之農產品批發市場，依同法第二十七條規定收取之管理費。
十二、依法組織之慈善救濟事業標售或義賣之貨物與舉辦之義演，其收入除支付標售、義賣及義演之必要費用外，全部供作該事業本身之用者。
十三、政府機構、公營事業及社會團體，依有關法令組設經營不對外營業之員工福利機構，銷售之貨物或勞務。
十四、監獄工廠及其作業成品售賣所銷售之貨物或勞務。
十五、郵政、電信機關依法經營之業務及政府核定之代辦業務。
十六、政府專賣事業銷售之專賣品及經許可銷售專賣品之營業人，依照規定價格銷售之專賣品。
十七、代銷印花稅票或郵票之勞務。
十八、肩挑負販沿街叫賣者銷售之貨物或勞務。
十九、飼料及未經加工之生鮮農、林、漁、牧產物、副產物；農、漁民銷售其收穫、捕獲之農、林、漁、牧產物、副產物。
二十、漁民銷售其捕獲之魚介。
二十一、稻米、麵粉之銷售及碾米加工。
二十二、依第四章第二節規定計算稅額之營業人，銷售其非經常買進、賣出而持有之固定資產。
二十三、保險業承辦政府推行之軍公教人員與其眷屬保險、勞工保險、學生保險、農、漁民保險、輸出保險及強制汽車第三人責任保險，以及其自保費收入中扣除之再保分出保費、人壽保險提存之責任準備金、年金保險提存之責任準備金及健康保險提存之責任準備金。但人壽保險、年金保險、健康保險退保收益及退保收回之責任準備金，不包括在內。
二十四、各級政府發行之債券及依法應課徵證券交易稅之證券。
二十五、各級政府機關標售賸餘或廢棄之物資。
二十六、銷售與國防單位使用之武器、艦艇、飛機、戰車及與作戰有關之偵訊、通訊器材。
二十七、肥料、農業、畜牧用藥、農耕用之機器設備、農地搬運車及其所用油、電。
二十八、供沿岸、近海漁業使用之漁船、供漁船使用之機器設備、漁網及其用油。
二十九、銀行業總、分行往來之利息、信託投資業運用委託人指定用途而盈虧歸委託人負擔之信託資金收入及典當業銷售不超過應收本息之流當品。
三十、金條、金塊、金片、金幣及純金之金飾或飾金。但加工費不在此限。

三十一、經主管機關核准設立之學術、科技研究機構提供之研究勞務。
三十二、經營衍生性金融商品、公司債、金融債券、新臺幣拆款及外幣拆款之銷售額。但佣金及手續費不包括在內。

銷售前項免稅貨物或勞務之營業人，得申請財政部核准放棄適用免稅規定，依第四章第一節規定計算營業稅額。但核准後三年內不得變更。

第 8-1 條

受託人因公益信託而標售或義賣之貨物與舉辦之義演，其收入除支付標售、義賣及義演之必要費用外，全部供作該公益事業之用者，免徵營業稅。

前項標售、義賣及義演之收入，不計入受託人之銷售額。

第 8-2 條

（刪除）

第 8-3 條

依第八條第一項第二十七款、第二十八款規定免徵營業稅之農業用油、漁業用油，有轉讓或移作他用而不符免稅規定者，應補繳營業稅。

第 9 條

進口下列貨物免徵營業稅：

一、第七條第六款、第八條第一項第二十七款之肥料及第三十款之貨物。
二、關稅法第四十九條規定之貨物。但因轉讓或變更用途依照同法第五十五條規定補繳關稅者，應補繳營業稅。
三、本國之古物。

第 9-1 條

為因應經濟特殊情況，調節物資供應，對進口小麥、大麥、玉米或黃豆應徵之營業稅，得由行政院機動調整，不受第十條規定限制。

前項機動調整之貨物種類、調整幅度、實施期間與實際開始及停止日期，由財政部會同有關機關擬訂，報請行政院核定公告之。

第 三 章 稅率

第 10 條

營業稅稅率，除本法另有規定外，最低不得少於百分之五，最高不得超過百分之十；其徵收率，由行政院定之。

第 11 條

銀行業、保險業、信託投資業、證券業、期貨業、票券業及典當業之營業稅稅率如下：

一、經營非專屬本業之銷售額適用第十條規定之稅率。
二、銀行業、保險業經營銀行、保險本業銷售額之稅率為百分之五；其中保險業之本業銷售額應扣除財產保險自留賠款。但保險業之再保費收入之稅率為百分之一。
三、前二款以外之銷售額稅率為百分之二。

前項非專屬本業及銀行、保險本業之範圍，由財政部擬訂相關辦法，報行政院核定。

本法中華民國一百零三年五月十六日修正之條文施行之日起，至一百十三年十二月三十一日止，第一項第一款、第三款及第二款稅率百分之二以內之稅款，撥入金融業特別準備金；其運用、管理及其他應遵行事項之辦法，由金融監督管理委員會定之。

營業稅稅款依前項規定撥入金融業特別準備金期間，行政院應確實依財政

收支劃分法規定，補足地方各級政府因統籌分配款所減少之收入。嗣後財政收支劃分法修正後，從其規定。

第 12 條

特種飲食業之營業稅稅率如下：

一、夜總會、有娛樂節目之餐飲店之營業稅稅率為百分之十五。

二、酒家及有陪侍服務之茶室、咖啡廳、酒吧等之營業稅稅率為百分之二十五。

第 13 條

小規模營業人、依法取得從事按摩資格之視覺功能障礙者經營，且全部由視覺功能障礙者提供按摩勞務之按摩業，及其他經財政部規定免予申報銷售額之營業人，其營業稅稅率為百分之一。

農產品批發市場之承銷人及銷售農產品之小規模營業人，其營業稅稅率為百分之零點一。

前二項小規模營業人，指第十一條、第十二條所列各業以外之規模狹小，平均每月銷售額未達財政部規定標準而按查定課徵營業稅之營業人。

第 四 章 稅額計算

第 一 節 一般稅額計算

第 14 條

營業人銷售貨物或勞務，除本章第二節另有規定外，均應就銷售額，分別按第七條或第十條規定計算其銷項稅額，尾數不滿通用貨幣一元者，按四捨五入計算。

銷項稅額，指營業人銷售貨物或勞務時，依規定應收取之營業稅額。

第 15 條

營業人當期銷項稅額，扣減進項稅額後之餘額，為當期應納或溢付營業稅額。

營業人因銷貨退回或折讓而退還買受人之營業稅額，應於發生銷貨退回或折讓之當期銷項稅額中扣減之。營業人因進貨退出或折讓而收回之營業稅額，應於發生進貨退出或折讓之當期進項稅額中扣減之。

進項稅額，指營業人購買貨物或勞務時，依規定支付之營業稅額。

第 15-1 條

營業人銷售其向非依本節規定計算稅額者購買之舊乘人小汽車及機車，得以該購入成本，按第十條規定之徵收率計算進項稅額；其計算公式如下：

$$\text{進項稅額} = \frac{\text{購入成本}}{1 + \text{徵收率}} \times \text{徵收率}$$

前項進項稅額，營業人應於申報該輛舊乘人小汽車及機車銷售額之當期，申報扣抵該輛舊乘人小汽車及機車之銷項稅額。但進項稅額超過銷項稅額部分不得扣抵。

營業人於申報第一項進項稅額時，應提示購入該輛舊乘人小汽車及機車之進項憑證。

本條修正公布生效日尚未核課或尚未核課確定者，適用前三項規定辦理。

第 16 條

第十四條所定之銷售額，為營業人銷售貨物或勞務所收取之全部代價，包括營業人在貨物或勞務之價額外收取之一切費用。但本次銷售之營業稅額

不在其內。
前項貨物如係應徵貨物稅、菸酒稅或菸品健康福利捐之貨物，其銷售額應加計貨物稅額、菸酒稅額或菸品健康福利捐金額在內。

第 17 條　營業人以較時價顯著偏低之價格銷售貨物或勞務而無正當理由者，主管稽徵機關得依時價認定其銷售額。

第 18 條　國際運輸事業自中華民國境內載運客貨出境者，其銷售額依左列規定計算：
一、海運事業：指自中華民國境內承載旅客出境或承運貨物出口之全部票價或運費。
二、空運事業：
（一）客運：指自中華民國境內承載旅客至中華民國境外第一站間之票價。
（二）貨運：指自中華民國境內承運貨物出口之全程運費。但承運貨物出口之國際空運事業，如因航線限制等原因，在航程中途將承運之貨物改由其他國際空運事業之航空器轉載者，按承運貨物出口國際空運事業實際承運之航程運費計算。
前項第二款第一目所稱中華民國境外第一站，由財政部定之。

第 19 條　營業人左列進項稅額，不得扣抵銷項稅額：
一、購進之貨物或勞務未依規定取得並保存第三十三條所列之憑證者。
二、非供本業及附屬業務使用之貨物或勞務。但為協助國防建設、慰勞軍隊及對政府捐獻者，不在此限。
三、交際應酬用之貨物或勞務。
四、酬勞員工個人之貨物或勞務。
五、自用乘人小汽車。
營業人專營第八條第一項免稅貨物或勞務者，其進項稅額不得申請退還。
營業人因兼營第八條第一項免稅貨物或勞務，或因本法其他規定而有部分不得扣抵情形者，其進項稅額不得扣抵銷項稅額之比例與計算辦法，由財政部定之。

第 20 條　進口貨物按關稅完稅價格加計進口稅後之數額，依第十條規定之稅率計算營業稅額。
前項貨物如係應徵貨物稅、菸酒稅或菸品健康福利捐之貨物，按前項數額加計貨物稅額、菸酒稅額或菸品健康福利捐金額後計算營業稅額。

第 二 節 特種稅額計算

第 21 條　銀行業、保險業、信託投資業、證券業、期貨業、票券業及典當業，就其銷售額按第十一條規定之稅率計算營業稅額。但典當業得依查定之銷售額計算之。

第 22 條　第十二條之特種飲食業，就其銷售額按同條規定之稅率計算營業稅額。但主管稽徵機關得依查定之銷售額計算之。

第 23 條	農產品批發市場之承銷人、銷售農產品之小規模營業人、小規模營業人、依法取得從事按摩資格之視覺功能障礙者經營，且全部由視覺功能障礙者提供按摩勞務之按摩業，及其他經財政部規定免予申報銷售額之營業人，除申請按本章第一節規定計算營業稅額並依第三十五條規定申報繳納者外，就主管稽徵機關查定之銷售額按第十三條規定之稅率計算營業稅額。
第 24 條	銀行業、保險業、信託投資業，經營本法營業人開立銷售憑證時限表特別規定欄所列非專屬本業之銷售額部分，得申請依照本章第一節規定計算營業稅額，並依第三十五條規定申報繳納。 依前項及第二十三條規定，申請依照本章第一節規定計算營業稅額者，經核准後三年內不得申請變更。 財政部得視小規模營業人之營業性質與能力，核定其依本章第一節規定計算營業稅額，並依第三十五條規定，申報繳納。
第 25 條	依第二十三條規定，查定計算營業稅額之營業人，購買營業上使用之貨物或勞務，取得載有營業稅額之憑證，並依規定申報者，主管稽徵機關應按其進項稅額百分之十，在查定稅額內扣減。但查定稅額未達起徵點者，不適用之。 前項稅額百分之十超過查定稅額者，次期得繼續扣減。
第 26 條	依第二十三條規定，查定計算營業稅額之農產品批發市場之承銷人、銷售農產品之小規模營業人、小規模營業人及其他經財政部規定免予申報銷售額之營業人，其營業稅起徵點，由財政部定之。
第 27 條	本章第一節之規定，除第十四條、第十五條第一項及第十六條第一項但書規定外，於依本節規定計算稅額之營業人準用之。

第 五 章 稽徵

第 一 節 稅籍登記

第 28 條	營業人之總機構及其他固定營業場所，應於開始營業前，分別向主管稽徵機關申請營業登記。
第 29 條	專營第八條第一項第二款至第五款、第八款、第十二款至第十五款、第十七款至第二十款、第三十一款之免稅貨物或勞務者及各級政府機關，得免辦營業登記。
第 30 條	營業人依第二十八條申請營業登記之事項有變更，或營業人合併、轉讓、解散或廢止時，均應於事實發生之日起十五日內填具申請書，向主管稽徵機關申請變更或註銷營業登記。 前項營業人申請變更登記或註銷登記，應於繳清稅款或提供擔保後為之。但因合併、增加資本、營業地址或營業種類變更而申請變更登記者，不在此限。
第 30-1 條	營業登記事項、申請營業登記、變更或註銷登記之程序、應檢附之書件與撤銷或廢止登記之事由及其他應遵行事項之規則，由財政部定之。

第 31 條　營業人暫停營業，應於停業前，向主管稽徵機關申報核備；復業時，亦同。

第 二 節 帳簿憑證

第 32 條　營業人銷售貨物或勞務，應依本法營業人開立銷售憑證時限表規定之時限，開立統一發票交付買受人。但營業性質特殊之營業人及小規模營業人，得掣發普通收據，免用統一發票。

營業人對於應稅貨物或勞務之定價，應內含營業稅。

營業人依第十四條規定計算之銷項稅額，買受人為營業人者，應與銷售額於統一發票上分別載明之；買受人為非營業人者，應以定價開立統一發票。

統一發票，由政府印製發售，或核定營業人自行印製；其格式、記載事項與使用辦法，由財政部定之。

主管稽徵機關，得核定營業人使用收銀機開立統一發票，或以收銀機收據代替逐筆開立統一發票；其辦法由財政部定之。

第 33 條　營業人以進項稅額扣抵銷項稅額者，應具有載明其名稱、地址及統一編號之左列憑證：

一、購買貨物或勞務時，所取得載有營業稅額之統一發票。
二、有第三條第三項第一款規定視為銷售貨物，或同條第四項準用該條款規定視為銷售勞務者，所自行開立載有營業稅額之統一發票。
三、其他經財政部核定載有營業稅額之憑證。

第 34 條　營業人會計帳簿憑證之管理辦法，由財政部定之。

第 三 節 申報繳納

第 35 條　營業人除本法另有規定外，不論有無銷售額，應以每二月為一期，於次期開始十五日內，填具規定格式之申報書，檢附退抵稅款及其他有關文件，向主管稽徵機關申報銷售額、應納或溢付營業稅額。其有應納營業稅額者，應先向公庫繳納後，檢同繳納收據一併申報。

營業人銷售貨物或勞務，依第七條規定適用零稅率者，得申請以每月為一期，於次月十五日前依前項規定向主管稽徵機關申報銷售額、應納或溢付營業稅額。但同一年度內不得變更。

前二項營業人，使用統一發票者，並應檢附統一發票明細表。

第 36 條　外國之事業、機關、團體、組織，在中華民國境內，無固定營業場所而有銷售勞務者，應由勞務買受人於給付報酬之次期開始十五日內，就給付額依第十條所定稅率，計算營業稅額繳納之；其銷售之勞務屬第十一條第一項各業之勞務者，勞務買受人應按該項各款稅率計算營業稅額繳納之。但買受人為依第四章第一節規定計算稅額之營業人，其購進之勞務，專供經營應稅貨物或勞務之用者，免予繳納；其為兼營第八條第一項免稅貨物或勞務者，繳納之比例，由財政部定之。

外國國際運輸事業，在中華民國境內，無固定營業場所而有代理人在中華民國境內銷售勞務，其代理人應於載運客、貨出境之次期開始十五日內，就銷售額按第十條規定稅率，計算營業稅額，並依第三十五條規定，申報繳納。
第一項勞務買受人購買之勞務，每筆給付額在財政部公告之限額以下者，免依該項規定繳納營業稅。

第 36-1 條　外國之事業、機關、團體、組織在中華民國境內，無固定營業場所而有銷售供教育、研究或實驗使用之勞務予公私立各級學校、教育或研究機關者，勞務買受人免依前條第一項規定辦理。
本條修正公布生效日尚未核課或尚未核課確定者，適用前項規定辦理。

第 37 條　外國技藝表演業，在中華民國境內演出之營業稅，應依第三十五條規定，向演出地主管稽徵機關報繳。但在同地演出期間不超過三十日者，應於演出結束後十五日內報繳。
外國技藝表演業，須在前項應行報繳營業稅之期限屆滿前離境者，其營業稅，應於離境前報繳之。

第 38 條　營業人之總機構及其他固定營業場所，設於中華民國境內各地區者，應分別向主管稽徵機關申報銷售額、應納或溢付營業稅額。
依第四章第一節規定計算稅額之營業人，得向財政部申請核准，就總機構及所有其他固定營業場所銷售之貨物或勞務，由總機構合併向所在地主管稽徵機關申報銷售額、應納或溢付營業稅額。

第 39 條　營業人申報之左列溢付稅額，應由主管稽徵機關查明後退還之：
一、因銷售第七條規定適用零稅率貨物或勞務而溢付之營業稅。
二、因取得固定資產而溢付之營業稅。
三、因合併、轉讓、解散或廢止申請註銷登記者，其溢付之營業稅。
前項以外之溢付稅額，應由營業人留抵應納營業稅。但情形特殊者，得報經財政部核准退還之。

第 40 條　依第二十一條規定，查定計算營業稅額之典當業及依第二十三條規定，查定計算營業稅額之營業人，由主管稽徵機關查定其銷售額及稅額，每三個月填發繳款書通知繳納一次。
依第二十二條規定，查定計算營業稅額之營業人，由主管稽徵機關查定其銷售額及稅額，每月填發繳款書通知繳納一次。
前二項查定辦法，由財政部定之。

第 41 條　貨物進口時，應徵之營業稅，由海關代徵之；其徵收及行政救濟程序，準用關稅法及海關緝私條例之規定辦理。

第 42 條　依本法規定，由納稅義務人自行繳納之稅款，應由納稅義務人填具繳款書向公庫繳納之。
依本法規定，由主管稽徵機關發單課徵或補徵之稅款及加徵之滯報金、怠報金，應由主管稽徵機關填發繳款書通知繳納，納稅義務人，應於繳款書

送達之次日起，十日內向公庫繳納之。

納稅義務人，遺失前項繳款書，應向主管稽徵機關申請補發，主管稽徵機關，應於接到申請之次日補發之。但繳納期限仍依前項規定，自第一次繳款書送達之次日起計算。

第 42-1 條　主管稽徵機關收到營業稅申報書後，應於第三十五條規定申報期限屆滿之次日起六個月內，核定其銷售額、應納或溢付營業稅額。

依稅捐稽徵法第四十八條之一規定自動向主管稽徵機關補報並補繳所漏稅款者，主管稽徵機關應於受理之次日起六個月內核定。

第一項應由主管稽徵機關核定之案件，其無應補繳稅額或無應退稅額者，主管稽徵機關得以公告方式，載明按營業人申報資料核定，代替核定稅額通知文書之送達。

第 43 條　營業人有左列情形之一者，主管稽徵機關得依照查得之資料，核定其銷售額及應納稅額並補徵之：

一、逾規定申報限期三十日，尚未申報銷售額者。
二、未設立帳簿、帳簿逾規定期限未記載且經通知補記載仍未記載、遺失帳簿憑證、拒絕稽徵機關調閱帳簿憑證或於帳簿為虛偽不實之記載者。
三、未辦妥營業登記，即行開始營業，或已申請歇業仍繼續營業，而未依規定申報銷售額者。
四、短報、漏報銷售額者。
五、漏開統一發票或於統一發票上短開銷售額者。
六、經核定應使用統一發票而不使用者。

營業人申報之銷售額，顯不正常者，主管稽徵機關，得參照同業情形與有關資料，核定其銷售額或應納稅額並補徵之。

第 四 節 稽查

第 44 條　財政部指定之稽查人員，查獲營業人有應開立統一發票而未開立情事者，應當場作成紀錄，詳載營業人名稱、時間、地點、交易標的及銷售額，送由主管稽徵機關移送法院裁罰。

前項紀錄，應交由營業人或買受人簽名或蓋章。但營業人及買受人均拒絕簽名或蓋章者，由稽查人員載明其具體事實。

第 六 章 罰則

第 45 條　營業人未依規定申請營業登記者，除通知限期補辦外，處一千元以上一萬元以下罰鍰；逾期仍未補辦者，得連續處罰。

第 46 條　營業人有左列情形之一者，除通知限期改正或補辦外，處五百元以上五千元以下罰鍰；逾期仍未改正或補辦者，得連續處罰至改正或補辦為止：

一、未依規定申請變更、註銷登記或申報暫停營業、復業者。
二、申請營業、變更或註銷登記之事項不實者。
三、使用帳簿未於規定期限內送請主管稽徵機關驗印者。

第 47 條	納稅義務人，有左列情形之一者，除通知限期改正或補辦外，處一千元以上一萬元以下罰鍰；逾期仍未改正或補辦者，得連續處罰，並得停止其營業： 一、核定應使用統一發票而不使用者。 二、將統一發票轉供他人使用者。 三、拒絕接受營業稅繳款書者。
第 48 條	營業人開立統一發票，應行記載事項未依規定記載或所載不實者，除通知限期改正或補辦外，按統一發票所載銷售額，處百分之一罰鍰，其金額最低不得少於五百元，最高不得超過五千元。經主管稽徵機關通知補正而未補正或補正後仍不實者，連續處罰之。 前項未依規定記載事項為買受人名稱、地址或統一編號者，其連續處罰部分之罰鍰為統一發票所載銷售額之百分之二，其金額最低不得少於一千元，最高不得超過一萬元。
第 48-1 條	營業人對於應稅貨物或勞務之定價，未依第三十二條第二項規定內含營業稅，經通知限期改正，屆期未改正者，處新臺幣一千五百元以上一萬五千元以下罰鍰。
第 49 條	營業人未依本法規定期限申報銷售額或統一發票明細表，其未逾三十日者，每逾二日按應納稅額加徵百分之一滯報金，金額不得少於四百元，最高不得多於四千元；其逾三十日者，按核定應納稅額加徵百分之三十怠報金，金額不得少於一千元，最高不得多於一萬元。其無應納稅額者，滯報金為四百元，怠報金為一千元。
第 50 條	納稅義務人，逾期繳納稅款或滯報金、怠報金者，應自繳納期限屆滿之次日起，每逾二日按滯納之金額加徵百分之一滯納金；逾三十日仍未繳納者，除移送法院強制執行外，並得停止其營業。 前項應納之稅款或滯報金、怠報金，應自滯納期限屆滿之次日起，至納稅義務人自動繳納或法院強制執行徵收繳納之日止，就其應納稅款、滯報金、怠報金及滯納金，依當地銀行業通行之一年期定期存款利率，按日計算利息，一併徵收。
第 51 條	納稅義務人，有下列情形之一者，除追繳稅款外，按所漏稅額處五倍以下罰鍰，並得停止其營業： 一、未依規定申請營業登記而營業者。 二、逾規定期限三十日未申報銷售額或統一發票明細表，亦未按應納稅額繳納營業稅者。 三、短報或漏報銷售額者。 四、申請註銷登記後，或經主管稽徵機關依本法規定停止其營業後，仍繼續營業者。 五、虛報進項稅額者。 六、逾規定期限三十日未依第三十六條第一項規定繳納營業稅者。 七、其他有漏稅事實者。

納稅義務人有前項第五款情形，如其取得非實際交易對象所開立之憑證，經查明確有進貨事實及該項憑證確由實際銷貨之營利事業所交付，且實際銷貨之營利事業已依法補稅處罰者，免依前項規定處罰。

第 52 條

營業人漏開統一發票或於統一發票上短開銷售額經查獲者，應就短漏開銷售額按規定稅率計算稅額繳納稅款外，處一倍至十倍罰鍰。一年內經查獲達三次者，並停止其營業。

第 53 條

主管稽徵機關，依本法規定，為停止營業處分時，應訂定期限，最長不得超過六個月。但停業期限屆滿後，該受處分之營業人，對於應履行之義務仍不履行者，得繼續處分至履行義務時為止。

前項停止營業之處分，由警察機關協助執行，並於執行前通知營業人之主管機關。

第 53-1 條

營業人違反本法後，法律有變更者，適用裁處時之罰則規定。但裁處前之法律有利於營業人者，適用有利於營業人之規定。

第 54 條

（刪除）

第 55 條

（刪除）

第 七 章 附則

第 56 條

（刪除）

第 57 條

納稅義務人欠繳本法規定之稅款、滯報金、怠報金、滯納金、利息及合併、轉讓、解散或廢止時依法應徵而尚未開徵或在納稅期限屆滿前應納之稅款，均應較普通債權優先受償。

第 58 條

為防止逃漏、控制稅源及促進統一發票之推行，財政部得訂定統一發票給獎辦法；其經費由全年營業稅收入總額中提出百分之三，以資支應。

第 59 條

本法施行細則，由財政部擬訂，報請行政院核定發布之。

第 60 條

本法施行日期，除中華民國八十八年六月二十八日修正公布之第十一條、第二十一條修正條文，自八十八年七月一日施行者外，由行政院定之。

PHỤ LỤC

營業人開立銷售憑證時限表

業別	範圍	開立憑證時限	特別規定
買賣業	銷售貨物之營業。	一、以發貨時為限。但發貨前已收之貨款部分，應先行開立。 二、以書面約定銷售之貨物，必須買受人承認買賣契約始生效力者，以買受人承認時為限。	
製造業	凡使用自行生產或購進之原料，以人工與機械製銷產品之營業。	同買賣業	
手工業	凡使用自行生產或購進之原料材料，以人工技藝製銷產品之營業。包括裁縫、手工製造之宮燈、編織品、竹製品、藤製品、刺繡品、貝殼品、雕塑品、金屬裝飾品及其他產品等業。	同買賣業	
新聞業	包括報社、雜誌社、通訊社、電視台、廣播電台等。	一、印刷費等以交件時為限。但交件前已收之價款部分，應先行開立。 二、廣告費以收款時為限。 三、銷售貨物部分，按買賣業開立。	
出版業	凡用機械印版或用化學方法印製之書籍、圖畫、錄音帶、發音片、錄影帶、影碟片，並由出版商名義發行出售之營業。包括書局、印書館、圖書出版社、唱片製造廠等業。	同買賣業。	
農林業	凡投資利用土及器械從事植物生產之營業。包括農業、林場、茶園、花圃、果園及菇類培養場等。	同買賣業。	

畜牧業	凡投資利用牧場或其他場地，從事養殖動物之營業。包括牲畜、家禽、鳥類、蠶、蜜蜂等。	同買賣業。	
水產業	凡投資利用漁船、漁具或漁塭從事水產動植物之採捕或養殖之營業。包括漁業公司、水產公司。	同買賣業。	
礦冶業	凡以人工與機械開採或冶鍊礦產品或採取砂石之營業。	同買賣業。	
包作業	凡承包土木建築工程、水電煤氣裝置工程及建築物之油漆粉刷工程，而以自備之材料或由出包入作價供售材料施工者之營業。包括營造業、建築業、土木包作業、路面舖設業、鑿井業、水電工程業、油漆承包業等。	依其工程合約所載每期應收價款時為限。	
印刷業	凡用機械印版或用其他方法承印印刷品之營業。	以交件時為限。但交件前已收之價款部分，應先行開立。	
公用事業	凡經營供應電能、熱能、給水之營業。包括電燈公司、電力公司、電話公司、煤氣公司、自來水公司等業。	以收款時為限。但經營本業以外之營業部分，應按性質類似之行業開立。	
娛樂業	凡以娛樂設備或演技供人視聽玩賞以娛身心之營業。包括： 一、音樂院、戲劇院、電影院、說書場、遊藝場、俱樂部、撞球場、導遊社、桌球場、網球場、高爾夫球場、保齡球場、溜冰場、釣魚場、兒童樂園、花園及其他遊藝場	以結算時為限。	

	所等業。 二、戲班、劇團、歌舞團、馬戲團、魔術團、技術團、音樂隊、角力、拳擊、球類等比賽及臨時性影映等業。 三、舞廳、歌廳等營業。		
運輸業	凡具有運輸工具，以運載水陸空旅客貨物，或具有交通設備以利運輸工具之行駛停放及客貨起落之營業。包括具有船舶、車輛、飛機、道路及停車場站、碼頭、港埠等設備之機構。	以收款時為限。	
照相業	包括攝影、繪像、沖印等業。	以交件時為限，銷售器材按買賣業開立。	
裝潢業	凡經營室內裝潢設計製作，庭園設計施工，櫥窗舖面設計修飾之營業。包括裝潢行及其他經營裝潢業務之組織。	以收款時為限。	
廣告業	凡經營廣告招牌繪製，各種廣告圖片、海報、幻燈片之設計製作，各種廣告節目製作之營業。包括廣告業、傳播業等。	以收款時為限。	
修理業	凡為客戶修理物品、器具、舟車、工具、機器等，使其恢復原狀或加強效能者之營業。包括修理車、船、飛機、工具、機械、水電、鐘錶、眼鏡、自來水筆、電器、舊衣服織補及其他物品器具之修理等業。	以交件時為限。但交件前已收之價款部分，應先行開立。	
加工業	凡由客戶提供原料委託代為加工，經加工後	同修理業。	

	以加工品交還委託人，而收取加工費之營業。包括碾米廠、榨油廠、磨粉廠、整理廠、漂染廠等業。		
旅宿業	凡以房間或場所供應旅客住宿或休憩之營業。包括旅館、旅社、賓館、公寓、客棧、附設旅社之飯店、對外營業之招待所等業。	以結算時為限。	
理髮業	包括理髮店、美容院等業。	以結算時為限。	
沐浴業	凡以洗滌設備供顧客沐浴之營業。包括浴室、浴池、澡堂等業。	以結算時為限。	
勞務承攬業	凡以提供勞務為主，約定為人完成一定工作之營業。包括貨物運送或起卸承攬、農林作物採伐承攬、錄音、錄影、打字、繪圖、晒圖、洗衣、清潔服務、白蟻驅除及其他勞務承攬等業。	以收款時為限。	
倉庫業	凡為他人堆藏及保管貨物而受報酬之營業。包括專營或兼營之倉庫、堆棧、冷藏庫等業。	以收款時為限。	
租賃業	凡以動產、不動產、無形資產出租與人交付使用，收取租賃費或報酬金之營業。包括出租工具、機械、器具、車輛、船舶、飛機、集會禮堂、殯儀館、婚喪禮服、儀仗及出租營業權、商標權、礦產權、出版權等業。	以收款時為限。	
代辦業	凡受人委託為其辦理業務之營業。包括報關行、船務行、傭工介紹	按約定應收介紹費、手續費、報酬金時為限。	

	所等業。		
行紀業	凡代客買賣或居間買賣貨物之營業。包括委託行、經紀行、拍賣行、代理行等業。	按約定應收佣金、手續費、報酬金時為限。	
技術及設計業	凡為他人作技術上之服務及為他人在生產技術、土木、機械、化學工程專業調查研究方案等方面，提供設計之營業。包括公共關係服務業、機械化學工程設計業、中外技術合作及提供專利或發明與他人使用之營業人等業。	按約定應收報酬金、設計費時為限。	
一般飲食業	凡供應食物或飲料品之營業。包括冷熱飲料店、專營自助餐廳、飯店、食堂、餐廳、無女性陪侍之茶室、酒吧、咖啡廳、對外營業之員工福利社食堂，及娛樂業、旅宿業等兼營飲食供應之營業。	一、憑券飲食者，於售券時開立。 二、非憑券飲食者，於結算時開立。 三、外送者，於送出時開立。	
特種飲食業	包括酒家、夜總會、有娛樂節目或女性陪侍之餐飲店、茶室、咖啡廳及酒吧等業。	一、憑券飲食者，於售券時開立。 二、非憑券飲食者，於結算時開立。	
公證業	凡辦理保險標的物之查勘、鑑定及估價與賠款之理算、洽商而予證明，並收取費用之營業。包括公證行、公證公司及其他經營公證業務之組織。	按約定應收公證費、手續費、報酬金時為限。	
銀行業	凡經營存放款、匯兌、兌換之營業。包括銀行、信用合作社及農、漁會等兼營銀錢營業之信用部。	以收款時為限。	倉庫、保管箱等營運收入、租金及其他非專屬銀行業之銷售收入，可選擇依第四章第一節規定計算營業

			稅額。
保險業	凡經營保險業務之營業。包括人壽保險公司、產物保險公司、再保險公司及其他經營保險業務之事業。	以收款時為限。但經營不動產及其他非專屬保險業之銷售收入，分別按買賣業或其他性質類似之行業開立。	經營不動產及其他非專屬保險業之銷售收入，可選擇依第四章第一節規定計算營業稅額。
信託投資業	凡以受託人之地位，按照特定目的，收受、經理及運用信託資金與經營信託財產，或以投資中間人之地位，從事資本市場有關目的投資之營業。包括信託公司及兼營信託投資業務之事業。	以收款時為限。	保管箱、機器等租金收入及其他非專屬信託投資業之銷售收入，可選擇依第四章第一節規定計算營業稅額。
證券業	經證券主管機關核准經營證券業務之營業。包括證券承銷商、證券經紀商、證券自營商及證券交易所等。	以收款時為限。	
期貨業	經期貨主管機關核准經營期貨業務之營業。包括期貨商、槓桿交易商、期貨交易所及期貨結算機構等。	以收款時為限。	
票券業	經主管機關核准經營票券買賣業務之營業。包括票券交易商及兼營票券買賣之事業。	以收款時為限。	
典當業	凡經營貸款於客戶並取得典質權之營業。包括典舖、當舖、質押舖等。	以收款時為限。但流當品以交貨時為限。	

說明：一、經核定使用統一發票者，除另有規定免開統一發票外，不得開立普通收據。
二、本表未規定之業別，其開立銷售憑證之時限，比照性質類似之業別辦理，無類似之業別者，由財政部核定之。

Title	**Value-added and Non-value-added Business Tax Act**
Amended Date	2014.06.04
Category	Ministry of Finance (財政部)

Chapter 1 General Provisions

Article 1	Value-added or non-value-added business tax shall be levied, in accordance with this Act, on the sale of goods or services within the territory of the Republic of China (R.O.C.) and on the import of goods.
Article 1-1	"Value-added business tax" as used in this Act means the tax calculated under Chapter 4, Section 1 herein; "non-value-added business tax" means the tax calculated under Chapter 4, Section 2 herein.
Article 2	Taxpayers of the business tax are as follows: 1. Business entities that sell goods or services. 2. Consignees or holders of imported goods. 3. Purchasers of services provided by foreign enterprises, institutions, groups, or organizations that have no fixed place of business within the territory of the R.O.C.; however, in the case of foreign international transport enterprises that have no fixed place of business within the territory of the R.O.C but have agents in the ROC, the taxpayers are the agents. 4. If the agricultural or fishery fuel oil referred to in Article 8, paragraph 1, subparagraph 27 or 28 herein loses tax-exempt status due to a transfer or to a change in the purpose of use, the taxpayer is the transferring party or the party that changes the purpose of use; however, in the event that the transferring party or the party that changes the purpose of use is unknown, the taxpayer is the holder of the goods.
Article 3	The definition of sale of goods is the transfer of ownership of goods to others for a consideration. The definition of sale of services is the supply of services to others or the provision of goods for the use of others for a consideration with the exception of professional services offered by practitioners and services rendered by individuals in employment. Any one of the following circumstances shall be deemed as a sale of goods: 1. Goods produced, imported or purchased by a business entity for sale but in fact used by itself or transferred to others for no consideration. 2. Goods used to redeem debt or distributed to shareholders or investors; and stock left over when a business entity is dissolved or shut-down.

	3. Where a business entity purchases goods under its own name on behalf of a third party and delivers the goods to the third party. 4. Where a business entity consigns goods to others for sale. 5. Where a business entity sells the consigned goods. The preceding paragraph shall also be applicable to sale of services.
Article 3-1	The transfer or disposition of trust property between trust parties as follows shall not be deemed as a sale of goods regulated in the preceding article: 1. Between settler and trustee, due to the establishment of the trust. 2. Between the former trustee and new trustee, due to a new appointment of trustee during the term of the trust relationship. 3. Between settler and trustee, due to the unsuccessful creation, nullification, revocation, or cancellation of a trust act, or the termination of trust relations.
Article 3-2	When any of the circumstances provided in Article 3, paragraph 3, subparagraph 1 or 2 herein apply to a non-profit-seeking enterprise, institution, group, or organization, or to a business entity that engages solely in the business of tax-exempt goods or services, if it is discovered that the input tax has not been reported and deducted from the output tax, the provision of that article and paragraph regarding the circumstances being deemed a sale of goods shall not apply.
Article 4	Any of the following circumstances is a sale of goods within the territory of the R.O.C.: 1. Where goods sold are required to be transported in order to effectuate delivery and the origin of shipment is within the territory of the R.O.C.. 2. Where goods sold are not required to be transported in order to effectuate delivery, and the goods are located within the territory of the R.O.C.. Any of the following circumstances is a sale of services within the territory of the R.O.C.: 1. Where services sold are supplied or utilized within the territory of the R.O.C.. 2. Where passengers are boarded or goods loaded within the territory of the R.O.C by an international transportation enterprise. 3. Where a foreign insurance enterprise accepts reinsurance policies from an insurance enterprise within the territory of the R.O.C..
Article 5	Any of the following circumstances is an import of goods: 1. The transport of goods into the R.O.C., with the exception of the transport of bonded goods into a bonded zone. 2. The transport of bonded goods from a bonded zone into any other area of the R.O.C..
Article 6	Any of the following is a business entity:

1. A profit-seeking enterprise owned by the private sector, government, or jointly owned by both.
2. A nonprofit-seeking enterprise, institution, organization or association which sells goods or services.
3. A foreign enterprise, society, institution or organization which has a fixed place of business within the territory of the R.O.C..

Article 6-1 "Bonded zone" as used in this Act means an export processing zone, a science-based industrial park, an agricultural technology park, or a free trade zone, approved by the government, or a bonded factory, bonded warehouse, or logistics center administered by Customs, or any other specially designated area approved for establishment by the competent authority in charge of the relevant industry and supervised by Customs.
"Bonded zone business entity" as used in this Act means an enterprise inside an export processing zone, a science-based industrial park, an agricultural technology park, or a free trade zone, such zone or park being approved by the government, and also means a bonded factory, bonded warehouse, or logistics center administered by Customs, or an enterprise inside any other specially designated area approved for establishment by the competent authority in charge of the relevant industry and supervised by Customs.
"Taxable zone business entity" as used in this Act means a business entity other than a bonded zone business entity.

Chapter 2 Scope of Reduction and Exemption

Article 7 The business tax rate is zero for sale of the following goods or services:
1. Exported goods.
2. Services relating to export or services provided in the R.O.C. but used in a foreign country.
3. Goods sold to outbound or transit passengers by duty-free shops established under applicable law.
4. Goods or services sold to a bonded zone business entity for its operational use.
5. International transportation; however, foreign transport enterprises engaging in international transport within the territory of the R.O.C. shall qualify for the zero tax rate only if reciprocal treatment, or exemption from similar taxes, is given to international transport enterprises of the R.O.C. by the foreign country in which the foreign enterprise is incorporated.
6. Vessels and aircraft used in international transportation and deep sea fishing boats.
7. Sales of goods and maintenance services to vessels and aircraft used for

	international transportation and deep sea fishing boats. 8. Goods sold by a bonded zone business entity to a taxable zone business entity and exported directly without being transported to the taxable zone. 9. Goods sold by a bonded zone business entity to a taxable zone business entity for export and placed in a bonded warehouse or logistics center administered by an enterprise inside a free trade zone or by Customs.
Article 7-1	Foreign enterprises, institutions, organizations, or associations having no fixed place of business within the territory of the ROC, which purchase the goods or services on which value-added business tax(VAT) is levied to a total of a certain amount of money or more within the ROC for the purpose of engaging in exhibitions or temporary business activities within the period of one year may qualify for a VAT refund on the aforesaid goods or services; however, in the case of the following conditions such goods or services shall not be applicable for tax refund:(i) where the documents of the goods or services purchased are not obtained or kept as in the first paragraph above, or(ii)where the goods or services are purchased under the provisions of subparagraphs 2 to 5 of Article 19 of the Act. The aforesaid institutions may qualify for VAT refund, provided that reciprocal treatment, or exemption from similar taxes, is given to the same institutions of the ROC by the foreign country in which they are performing such activities as are described also above. Regulations concerning the calculation of the one-year period, the scope of exhibitions or temporary business activities, the definition of the certain amount of money or more, the obtaining of documentary evidence, the attached documents, the period of time within which application may be made for the refund and other relevant matters specified in the first paragraph, shall be prescribed by the Ministry of Finance.
Article 8	The following goods or services are exempted from the business tax: 1. The sale of land. 2. The water supplied to farmland for irrigation. 3. The medical services, medicine, ward lodging and meals provided by hospitals, clinics and sanitariums. 4. The social welfare services provided by social welfare organizations or institutions or labor organizations, duly established with permission of the competent authority, and social welfare services consigned by the government. 5. The education services offered by schools, kindergartens, and other educational and cultural institutions including cultural services offered under government's consignment.

6. Publication which are textbooks authorized by education authorities for use at various levels of schools and important specialized academic writings awarded by the government according to the law issued by the publishing industry.
7. (Deleted).
8. The goods or services sold by student-run shops of vocational schools which do not serve outsiders.
9. Newspapers, magazines, news letters, advertisements, television and broadcasting programs produced and sold by legally registered newspaper and magazine publishers, news agencies, and television and broadcasting stations, excluding the advertisements sold by newspaper publishers and advertisements broadcasted by television stations.
10. The goods or services sold to their members by cooperatives managed in accordance with the law; and business consigned by government to said cooperatives.
11.The goods or services sold to their members by farmers', fishermen's, workers', commercial and industrial associations in accordance with the law, business consigned by the government to said associations, and the management fee charged in accordance with Article 27 of “The Agricultural Products Market Transaction Act” for the use of an agricultural products wholesale market and in which the share ownership of farmers' associations, fishermen's associations, cooperatives and government institutions accounts for more than 70%.
12. The proceeds from goods sold in tenders, charity sales and charity shows held by charity and relief institutions organized according to the law, provided that the total proceeds are solely used by said institutions after deducting the necessary expenditures for the tenders, charity sales and charity shows.
13. The goods or services sold by employee welfare organizations of government bodies, state enterprises and social organizations which are organized and operated under relevant laws and are not open to the public.
14. The goods or services sold by prison workshops and their finished goods stores.
15. Services rendered by post and telecommunication offices in accordance with the law; and business consigned under government mandate.
16. Monopoly goods sold at statutory prices by state owned monopoly industries and by business entities which are authorized to sell the monopoly goods.
17. The service of consigned sale of stamp tax tickets and postage stamps.
18. The goods or services sold by peddlers or hawkers.

19. Feed and unprocessed raw agricultural, forestry, fishing and livestock products, and by-products; the agricultural, forestry, fishing and livestock products, and by-products of farmers' and fishermen's harvests sold by farmers and fishermen.
20. The fish caught and sold by fishermen.
21. The sales of rice and wheat flour and the service of husking rice.
22. The sales of fixed assets which are not regularly traded by business entities which compute their business tax according to Section 2 of Chapter 4.
23. Insurance policies accepted by insurance enterprises for insurance promoted by the government, covering military, government and education entities and their dependents, laborers, students, farmers, fishermen, exports, and compulsory automobile third party liability insurance, and reinsurance premiums paid out by insurance enterprises from premiums received by the same, and life insurance policy reserves, annuity insurance policy reserves and health insurance policy reserves, provided, however, that this does not include income, other benefits and return of policy reserves received on termination of life insurance, annuity insurance and health insurance.
24. The bonds issued by all levels of government and securities upon which a securities transaction tax has been imposed in accordance with the law.
25. Residual or obsolete goods sold at tenders by all levels of government.
26. The sales of weapons, warships, aircraft, tanks and reconnaissance communication equipment for military use to defense agencies.
27. Fertilizer, pesticides, veterinary drugs, agricultural machinery, transportation equipment for farmland, and fuel oil and electricity used by such machinery and equipment.
28. Fishing boats for coastal or inshore fishery and machinery, equipment, nets and fuel oil used by fishing boats.
29. Interest on the flow of funds between head and branch offices of banking enterprises, the revenue of trust and investment enterprise derived from trust funds in the manner designated by the settler, provided the settler bears the risk of loss and enjoys the proceeds, and unredeemed items where the proceeds arising from their sale by pawnshops does not exceed the aggregate of principal and interest receivable.
30. Gold bars, gold bricks, gold foil, gold coins and gold ornaments, excluding the processing fee.
31. The research services supplied by scientific or technological institutions which are established under the approval of the government.
32. The sales amount of operating financial derivatives products, corporate

	bonds, financial bonds, new Taiwan dollar interbank call loans and foreign currency call loans, excluding commissions and service charges of these products. Any business entity which sells the aforementioned exempt goods or services may apply to the Ministry of Finance to waive the exemption and compute its business tax according to the provisions of Section 1 of Chapter 4. However, once approved, no changes may be made within three years.
Article 8-1	The proceeds from goods sold in auctions or charity sales and from benefit performances held by a settler of a charitable trust may be exempted from the business tax, provided that the proceeds, after deducting the necessary expenses for the auctions, charity sales, and benefit performances, are entirely and solely for the use of by the charity. The proceeds from goods sold in auctions or charity sales, and from benefit performances referred to in the preceding paragraph are excluded from the sales amount of the settler.
Article 8-2	（deleted）
Article 8-3	When the agricultural or fishery fuel oil exempted from business tax under Article 8, paragraph 1, subparagraphs 27 and 28 herein loses tax-exempt status due to a transfer or a change in its purpose of use, the business tax so exempted shall become due and payable.
Article 9	The importation of any of the following goods is exempted from the business tax: 1. The goods specified in Article 7, subparagraph 6, the fertilizer specified in Article 8, paragraph 1, subparagraph 27, and the goods specified in Article 8, paragraph 1, subparagraph 30. 2. The goods specified in Article 49 of the Customs Act, provided, however, that in case of transfer of ownership or change in purpose of use that results in supplementary payment of customs duties under Article 55 of the Customs Act, the business tax so exempted shall become due and payable. 3. National antiques.
Article 9-1	In the case of dealing with an extraordinary economic situation, or a situation to accommodate the supply of goods, the Executive Yuan may make an adjustment in business tax on imported wheat, barley, corn and soy beans and the restriction of Article 10 does not apply. The categories of goods subject to adjustment of business tax referred to in the preceding paragraph, the range of actual adjustment, and the dates for commencing and terminating such adjustment shall be drawn up jointly by the Ministry of Finance and the related authorities, and be submitted to the Executive Yuan for approval.

Chapter 3 Tax Rates

Article 10	Except as otherwise prescribed by this Act, the business tax rate shall be no less than 5% and no more than 10%. The applicable collection rate shall be determined by the Executive Yuan.
Article 11	The business tax rates of banking, insurance, investment trusts, securities, futures, commercial paper and pawnshops are listed as follows: 1. The tax rate provided in Article 10 shall apply to the enterprises for their sales amounts which are not connected exclusively with their core business. 2. 5% tax rate shall apply to the banking and insurance enterprises for their sales amounts which are connected with banking and insurance business, however, property insurance enterprises shall deduct the amounts of compensation when computing their business tax payable. But the sales amounts from reinsurance premiums shall be taxed at 1%. 3. 2% tax rate shall apply to the enterprises for their sales amounts which are connected exclusively with their core business separate from the preceding 2 Subparagraphs. The scope of “business not exclusive to the enterprises” and “core business of banking and insurance” shall be prescribed by the Ministry of Finance, and submitted to the Executive Yuan for approval. From 16 May 2014 as the amended Article came into force to 31 December 2024, the tax revenues from prescribed under Subparagraphs 1 and 3, Paragraph 1, and the revenues from 2% tax rate under Subparagraph 2, Paragraph 1 shall be appropriated to the Financial Special Reserves. The regulations for the operation, administration of the Reserves and other regulatory matters shall be prescribed by the Financial Supervisory Commission. During the period while the business tax revenues are appropriated to the Financial Special Reserves as referred to in the preceding paragraph, the Executive Yuan shall compensate local governments for the reduction of revenue losses due to the decrease of the centrally-allotted tax revenues according to the Act Governing the Allocation of Government Revenues and Expenditures, unless the Act is subsequently revised.
Article 12	The business tax rates for special food and beverage services enterprises are as follows: 1. 15% for night clubs or restaurants providing entertaining show programs; 2. 25% for saloons and tea rooms, coffee shops and bars offering companionship services.
Article 13	For small business entities, massage enterprises run by visually impaired persons who have duly obtained qualifications to engage in massage operations, and that are entirely staffed with visually impaired persons to

provide massage services, and other business entities exempted by the Ministry of Finance from filing sales amounts, the business tax rate is 1%.
For consignees of the agricultural wholesale markets and small business entities which sell agricultural products, the business tax rate is 0.1%.
The definition of small business entities provided in the preceding paragraphs shall be the business entities, excluding those prescribed in Article 11 and 12, whose monthly average sales amount is below the criteria prescribed by the Ministry of Finance in which case the business tax amount shall be determined and assessed by the tax authority.

Chapter 4 Calculation of Tax Computation

Section 1 General Tax Computation

Article 14

Except as otherwise prescribed in Section 2 of this Chapter, business entities shall calculate the output tax based on all sales amounts of goods and services, in accordance with the tax rates prescribed in Article 7 or 10 and round up to the nearest New Taiwan Dollar.
The output tax is defined as the amount of business tax to be collected in accordance with this Act by the business entity at the time of selling goods or services.

Article 15

The amount of business tax payable or overpaid by a business entity will be the difference between the output tax in a tax period and the input tax in the same period.
The amount of business tax returned by a business entity to a purchaser due to sales return of goods or rebates allowed shall be deducted from output tax in the tax period when the return or rebate occurs. The amount of business tax refunded to a business entity due to such business entity's return of goods, or due to a rebate, shall be deducted from the amount of input tax in the tax period when such return of goods or rebate occurs.
The input tax is defined as the business tax paid by a business entity in accordance with the act at the time of purchasing goods or services.

Article 15-1

If a business entity sells its used passenger car or motorcycle purchased from a person who is not required to file a tax computation under this Section, such business entity may calculate the input tax by the following formula:

$$\text{Input tax} = \frac{\text{Purchased cost of the used passenger car or motorcycle}}{1 + \text{applicable collection rate}} \times \text{Applicable collection rate}$$

The business entity shall report the input tax as referred to in the preceding paragraph in order to deduct it from the output tax of the used passenger car or motorcycle in the same period in which it reports the sales amount of such passenger car or motorcycle. However, if the input tax of the used passenger car or motorcycle is higher than output tax of the aforesaid vehicle, the excess portion shall not be deducted.

When the business entity files the input tax as referred to in the first paragraph above, it shall provide relevant documents concerning the purchase of the aforesaid used passenger car or motorcycle.

The preceding paragraphs shall be applicable to cases not currently being assessed or pending final decision at the effective date of this amended Article.

Article 16	The sales amount prescribed in Article 14 means the total consideration received from the sale of goods or services, including any charges collected by a business entity other than the sales amount of the goods or services sold, but not the business tax payable for that specific sale. If the goods referred to in the preceding paragraph are subject to the commodity tax, the tobacco and alcohol tax, or the health and welfare surcharge on tobacco, the sales amount shall include the amount of the commodity tax, the tobacco and alcohol tax, or the health and welfare surcharge on tobacco.
Article 17	In the event that a business entity sells goods or services at a price unreasonably lower than the market price, the competent tax authority may determine the sales amount based on the market price.
Article 18	The sales amount of an international transport enterprise transporting outbound cargo or passengers from within the territory of the R.O.C. shall be calculated as follows: 1. Marine transport enterprise: total ticket fares or freight charges for outbound passengers or cargo accepted for transportation from within the territory of the R.O.C. 2. Air transport enterprise: (a) passenger transportation: ticket fares from the point of embarkation within the territory of the R.O.C. to first-leg stations outside the territory of the R.O.C.; (b) cargo transportation: freight charges for the entire trip for the cargo accepted for transportation. However, where an international air transport enterprise transships its outbound cargo en route to an aircraft of another international air transport enterprise due to route restrictions or other reasons, its freight shall be calculated upon the charges actually attributable

	to the portion made by the first enterprise. First-leg stations outside the territory of the R.O.C., as provided in Subparagraph 2 (a) of the preceding paragraph, shall be prescribed by the Ministry of Finance.
Article 19	In any of the following events, a business entity may not deduct the input tax from the output tax: 1. Where the supporting documents, as set out in Article 33 herein, for purchased goods or services are not obtained or kept in the manner required. 2. The goods or services purchased are not for the use of principal and ancillary business operation. However, this requirement does not apply to purchases made for the support of national defense, provision of morale services to the troops, or contribution to the government. 3. Goods or services for social relations purposes. 4. Goods or services rewarded to individual employees. 5. Passenger cars for personal use. Business entities engaging solely in the business of tax-exempt goods or services as provided in Article 8, paragraph 1 herein may not apply for refund of the input tax. When a business entity is prohibited from deducting a certain part of the input tax from the output tax because it engages on a concurrent basis in the business of tax-exempt goods or services provided in Article 8, paragraph 1 herein, or due to other provisions of this Act, the ratio and calculation method related to the non-deductible amount shall be prescribed by the Ministry of Finance.
Article 20	The business tax on imported goods shall be calculated based on the total amount of the duty-paid value and import tariffs and at the tax rate provided in Article 10. If the above-mentioned goods are subject to the commodity tax, the tobacco and alcohol tax, or the health and welfare surcharge on tobacco, the business tax shall be calculated based on the total amount prescribed in the preceding paragraph plus the commodity tax, the tobacco and alcohol tax, or the health and welfare surcharge on tobacco.
Section 2 Special Tax Computation	
Article 21	Enterprises engaged in banking, insurance, investment trust, securities, futures, commercial paper and pawnshops shall calculate their business tax based on their sales amount at the tax rate provided in Article 11. However, the business tax for pawnshops may be calculated by the competent authority upon the assessed sales amount.

Article 22	The special food and beverage service enterprises under Article 12 shall compute the amount of their business tax based upon their sales amount at the tax rate provided in said Article. However, the competent tax authority may compute it based upon the assessed sales amount according to their investigation.
Article 23	Consignees of the agricultural wholesale markets, small business entities selling agricultural products, other small business entities, massage enterprises run by visually impaired persons who have duly obtained qualifications to engage in massage operation, and entirely staffed with visually impaired persons to provide massage services, and other business entities exempted by the Ministry of Finance from reporting their sales amount, shall compute their amount of business tax based upon the amount of sales as assessed by the competent tax authority and at the tax rate provided in Article 13, except in the case that the business entity has applied to calculate the business tax under Section 1 of this Chapter and file tax returns in accordance with Article 35.
Article 24	For enterprises engaged in banking, insurance, and trust investment, the sales amount from operations not within the scopes of their exclusively authorized business, as defined in the footnote of "Time Limit for Issuing Sales Documentary Evidence" of this Act, may apply to calculate business tax in accordance with the provisions in Section 1 of this Chapter and file tax returns in accordance with the provisions of Article 35. Where application has been made in accordance with the preceding paragraph to calculate the amount of business tax under Section 1 of this Chapter, application may not be made for alteration for three years following approval. The Ministry of Finance may gauge the nature and capabilities of small business entities and determine that Section 1 of this Chapter shall be applied to calculate business tax and Article 35 shall be applied to file tax returns and pay taxes.
Article 25	When a business entity, whose business tax is assessed as prescribed in Article 23, purchases goods or services for business operation, obtains evidence stating amount of pertinent business tax, and files a return as required, 10% of input tax shall be deducted from the assessed tax amount by the competent tax authority. However, when the assessed tax amount is less than the minimum amount for assessment, this deduction shall not be applicable. If, as provided in the preceding paragraph, 10% of input tax exceeds the assessed tax amount, the excess may be deductible in the coming period.

Article 26	For consignees of the agricultural wholesale markets or small business entities which sell agricultural products, or other small business entities covered by Article 23 and other business entities exempted by the Ministry of Finance from filing tax returns, the minimum taxable sales amount shall be prescribed by the Ministry of Finance.
Article 27	Section 1 of this Chapter, with the exception of Article 14, paragraph 1 of Article 15, and the proviso to paragraph 1 of Article 16, applies mutatis mutandis to the tax computation by a business entity under this Section.

Chapter 5 Collection Procedures

Section 1 Registration of Tax Payer

Article 28	The head office of a business entity and its branches with fixed places of business shall each file an application for business registration individually with the competent tax authority before commencement of business.
Article 29	Business entities engaged solely in the business of the sale of exempt goods or services, as provided in Article 8, paragraph 1, subparagraphs 2 to 5, 8, 12 to 15, 17 to 20, and 31 herein and government entities of various levels may be exempted from business registration.
Article 30	In the case that there is any change in matters registered under Article 28, or there is a merger, consolidation, ownership transfer, dissolution, or cessation of business of a business entity, an application for amendment to registration or cancellation of registration shall be filed with the competent tax authority within fifteen days after the occurrence of such an event. An application by a business entity under the preceding paragraph, for amendment to registration or cancellation of registration, may only take effect upon the payment in full of taxes, or upon the provision of security, provided, however, that this requirement shall not apply in the case of application for amendment due to merger, consolidation, increase of capital, or a change in business address or scope of business.
Article 30-1	The particulars of business registration, procedures for applying for business registration or amendment or cancellation of registration, documents required to be submitted, causes for voidance or revocation of registration, and provisions for other compliance matters shall be prescribed by the Ministry of Finance.
Article 31	Prior to the temporary suspension of business or a resumption of business after the suspension, the business entity shall file for approval with the competent tax authority for such event.

Section 2 Books and Documentary Evidence

Article 32	Business entities selling goods or services shall issue uniform invoices to the purchaser at the time stipulated in "The Table of the Time Limits for Issuing Documentary Evidence of Sales" in this Act. Business entities of a special nature or small business entities may be exempted from issuing uniform invoices, and may, instead, issue ordinary receipts. The list price set by a business entity for taxable goods or services shall be inclusive of the business tax. Where a business entity calculates the output tax pursuant to Article 14, if the purchaser is a business entity, the output tax and the sales amount shall be stated separately on the uniform invoice; if the purchaser is not a business entity, the uniform invoice shall be issued at the list price. The uniform invoice shall be printed and sold by the government, or the business entity may print its own invoices with approval from the government. The forms, items to be recorded, and use of invoices shall be prescribed by the Ministry of Finance. The competent tax authority may approve a business entity to use a cash register to issue uniform invoices or to issue cash register receipts instead of issuing uniform invoices on an item-by-item basis. Regulations governing the use of cash registers shall be provided by the Ministry of Finance.
Article 33	A business entity which deducts input tax from output tax shall maintain the following documentary evidence with its name, address, and business administration number on such documents. 1. Uniform invoices specifying business tax paid on purchases of goods and services. 2. Uniform invoices specifying the amount of business tax issued by the business entity itself under the circumstances deemed as sales of goods or services as prescribed in paragraph 3 or paragraph 4 of Article 3. 3. Other documentary evidence specifying the amount of business tax and approved by the Ministry of Finance.
Article 34	The Ministry of Finance shall promulgate regulations governing the books of account and documentary evidence.
Section 3 Tax Return & Payment	
Article 35	Except as otherwise prescribed by this Act, a business entity, whether or not it has sales, shall file a bimonthly tax return on a prescribed form for its sales amount and tax payable or overpaid of the preceding two months together with tax deduction and other appropriate documents with the competent tax authority prior to the fifteenth day of the following period. The business tax payable, if any, shall be paid to the government treasury in advance. The receipt for tax paid shall be enclosed with the tax return.

A business entity which applies zero ratings as prescribed in Article 7 of this act may apply to the competent tax authority for filing a monthly tax return for its sales amount and tax payable or overpaid of the preceding month prior to the fifteenth day of the following month. Once approved to file a monthly tax return, the business entity cannot apply for approval to change the filing period within a year.

The business entities mentioned in the preceding two paragraphs, if using uniform invoices, shall further enclose a detailed list of uniform invoices used.

Article 36

A purchaser of services sold by foreign enterprises, institutions, groups or organizations having no fixed place of business within the territory of the R.O.C. shall, prior to the fifteenth day of the period following the period in which the payment is made, compute the business tax based on the payment amount in accordance with the tax rate provided in Article 10 and pay the tax; if the services sold by foreign enterprises are categorized under Article 11, Paragraph 1, the purchaser shall calculate the business tax and pay it in accordance with the tax rate prescribed.However, where the purchaser is a business entity which computes its tax in accordance with the provisions of Section 1 of Chapter 4, and the purchased services are used solely in conducting business in taxable goods or services, such services are exempted from the business tax; where the purchaser is concurrently engaging in business involving tax-exempt goods or services under Article 8, paragraph 1, the proportion payable shall be determined by the Ministry of Finance.

Where a foreign international transport enterprise which has no fixed place of business within the territory of the R.O.C., but has an agent within the territory of the R.O.C., sells services, the agent shall, prior to the fifteenth day of the period following the period in which passengers or goods depart the territory of the R.O.C., compute the business tax based on the sales amount at the tax rate provided in Article 10, file a tax return, and pay the tax according to Article 35.

With respect to the services purchased by the purchaser of services referred to in paragraph 1 above, if the amount of each payment does not exceed the limit announced by the Ministry of Finance, it is not necessary to pay business tax according to the conditions provided under that paragraph.

Article 36-1

Public and private schools at any level or educational or research institutions purchasing services provided by foreign enterprises, institutions, groups or organizations having no fixed place of business within the territory of the R.O.C. to be used for education, research, or experiment are not required to

	pay business tax according to the first paragraph of the preceding Article. The preceding paragraph shall be applicable to cases not currently being assessed or pending final decision at the effective date of the amendment of this Article.
Article 37	The business tax upon the performance by foreign artistic and show enterprises within the territory of the R.O.C. shall be reported and paid under Article 35 to the local competent tax authority where the performance takes place. However, in case the duration of the performance at any one location does not exceed 30 days, tax return and payment shall be filed and made within 15 days after performance is concluded. Such enterprises shall file and pay business tax before departure if the departure time is prior to the preceding paragraph time limit.
Article 38	The head office and other fixed places of business of a business entity located within the territory of the R.O.C. shall file tax returns and tax payable or overpaid to the local competent tax authority separately. A business entity which computes its business tax according to Section 1 of Chapter 4 may apply for approval from the Ministry of Finance to combine the sales of goods or services of the head office and all branches and file a consolidated tax return and tax payable or overpaid to the local competent tax authority of the head office.
Article 39	Under the following situations, the amount of overpaid business tax claimed by a business entity shall be refunded after verification by the competent tax authority. 1. The amount of business tax overpaid is on goods or services subject to zero-tax-rate as provided in the provision of Article 7. 2. The business tax overpaid is on fixed assets obtained. 3. The business tax overpaid is by a business entity whose application has been made for cancellation or registration due to merger or consolidation, business transfer, dissolution or cessation of business. Overpaid tax resulting from circumstances other than the aforementioned ones may be offset against future business tax payable. Business entities with special situations may apply to obtain approval from the Ministry of Finance to receive tax refunds.
Article 40	For pawnshops and other business entities governed by Article 21 and Article 23, respectively, the competent tax authority shall assess the sales amount and tax payable and issue a payment notice every three months. For business entities governed by Article 22, the aforementioned procedures shall be done monthly. The rules in assessing sales amount and tax payable, as mentioned above,

	shall be prescribed by the Ministry of Finance.
Article 41	The amount of business tax payable on imported goods shall be levied by Customs. With respect to the collection procedures and administrative relief of business tax, the provisions of the Customs Act and the Customs Smuggling Prevention Act shall apply mutatis mutandis.
Article 42	Tax which is to be paid by the taxpayer of his own accord under this Act shall be paid to the government treasury and accompanied by a tax payment slip prepared by the taxpayer. In accordance with the provisions of this Act, the competent tax authority shall issue a payment notice for payment of assessed business tax, back collection, and surcharges for belated filing or non-filing. The taxpayer shall pay to the government treasury within 10 days starting from the day following the day the payment notice is received by the taxpayer. In the event that the payment notice is lost, the taxpayer shall apply to the competent tax authority for re-issuance of such notice. The competent tax authority shall re-issue the notice on the next day following the day of receipt of the application. However, the time limit for tax payment shall still commence from the day following the receipt of the first notice, as provided for in the preceding paragraph.
Article 42-1	After receiving the business tax return, the competent tax authority shall, within six months counting from the day following the expiration of the filing period set forth in Article 35, assess the sales amount and the business tax payable or overpaid. When a taxpayer voluntarily files a supplementary tax return with the competent tax authority and makes a supplementary payment for the amount of tax owed, the competent tax authority shall assess the filing within six months from the day following its receipt of the same. With respect to cases required to be assessed by the competent tax authority under paragraph 1 above, if there is no supplementary payment of tax due or refund of tax due, the competent tax authority may make a public announcement, specifying that the assessment is made based on the information in the tax return declared by the business entity, in lieu of delivering a notice of the assessed tax amount.
Article 43	In any of the following circumstances, the competent tax authority may assess the sales amount and tax payable of a business entity and levy the delinquent tax based on the data obtained from investigation. 1. Where the sales amount has not been reported more than 30 days beyond the prescribed time limit. 2. Where accounting records have not been kept, where an entry has not

been made in accounting records within the deadline prescribed by regulation and there has been a failure to make such entry after notification, where accounting records have been lost, where audit by the tax authority is refused, or where false statements have been made in accounting records.
3. Where business operations have been commenced prior to appropriate registration, or where business has been continued after suspension of registration, and sales amount has not been reported in accordance with regulation.
4. Where the sales amount has not been reported or has been under-reported.
5. Where there has been a failure to issue uniform invoices or where the sales amount shown on uniform invoices has been understated.
6. Where uniform invoices have not been used, although required by regulation.
Where the sales amount reported by the business entity is found to be unusual, the competent tax authority may, by referring to the circumstances of similar business and other information, determine the sales amount or tax payable and levy the delinquent tax.

Section 4 Inspection

Article 44

In the course of investigation performed by an inspector appointed by the Ministry of Finance, if a business entity is suspected of failing to issue uniform invoices when required to, the inspector shall record the violation at that locality, with specifications of name of the business entity, time, location, transacted item, and sales amount and refer the case to the competent tax authority so as to transmit the case to the court for imposition of penalty.
The records referred to in the preceding paragraph shall be signed by the business entity or the purchaser or the chop (seal) thereof shall be affixed thereto. In the case that both of them refuse to sign or affix their chop (seal), the inspector shall record such factual events.

Chapter 6 Penalty Provisions

Article 45

A business entity failing to apply for a business registration in accordance with the prescribed provision, in addition to being ordered to comply with the requirements within a specified time limit, shall be punished with an administrative fine of no less than NT$3,000 and no more than NT$30,000. In case of a failure in compliance with the requirements within the specified time limit, the business entity may be punished repeatedly according to the relevant laws and regulations.

Article 46

In any of the following circumstances, the business entity, in addition to being notified to make corrections or to comply with the requirements within a

	specified time limit, shall be fined no less than NT$ 1,500 and no more than NT$15,000. Failure in compliance with the rules within the time limit may result in repeated punishment until compliance according to the relevant laws and regulations. 1. The business entity fails to comply with the rules to apply for amendment to registration, cancellation of registration, or temporary suspension or resumption of business. 2. The business entity makes false statements in applying for business registration, amendment to registration, or cancellation of registration. 3. The business entity fails to submit the account books to the competent tax authority for examination and stamping within the prescribed time period.
Article 47	In any of the following circumstances, the taxpayer, in addition to being notified to make corrections or to comply with the requirements within a specified time limit, shall be fined no less than NT$3,000 and no more than NT$30,000. Failure in compliance with the rules within the time limit may result in continuous punishment and suspension of business. 1. Where uniform invoices have not been used, although prescribed. 2. Where uniform invoices have been supplied for use by others. 3. Where there is refusal to accept payment notice of business tax.
Article 48	In the event a business entity fails to record the necessary particulars or records false data on issuing uniform invoices, in addition to being ordered to make corrections or fulfill the requirements within a specified time limit, the business entity shall be fined an administrative fine of 1% of the sales amount on the uniform invoice, but in an amount of no less than NT$1,500 and no more than NT$15,000. In case the business entity fails to make corrections after being notified, or fails to make appropriate corrections, the penalty shall be imposed repeatedly according to the relevant laws and regulations. In case the aforementioned unrecorded item on the uniform invoice is the name, address, or business administration number of the purchaser, the repeated punishment shall be 2% of the sales amount stated on the invoice and shall be no less than NT$3,000 and no more than NT$30,000.
Article 48-1	In the event that a business entity fails to include the business tax in the list price that it sets for taxable goods or services under Article 32, paragraph 2, and is notified to make corrections within a specified time limit but fails to do so, it shall be fined an administrative fine of no less than NT$1,500 and no more than NT$15,000.
Article 49	In the event that a business entity fails to file the sales amount or a detailed list of uniform invoices used within the time limit as prescribed by in this Act,

	the business entity shall be liable to a surcharge for belated filing. The surcharge shall be equivalent to 1% of the tax payable for every two days overdue, provided that the filing is less than 30 days past due. The administrative fine shall not be less than NT$1,200 or more than NT$12,000. If the filing is in excess of 30 days past due, the business entity shall be liable to a non-filing surcharge equivalent to 30% of the tax payable, as determined by the competent tax authority. The amount of this surcharge shall not be less than NT$3,000 or more than NT$30,000. Where there is no tax payable, the surcharge for belated filing or non-filing shall be NT$1,200 and NT$3,000 respectively.
Article 50	A taxpayer, failing to pay any tax or surcharge for belated filing or non-filing within the specified time limit, shall be subject to a 1% surcharge on late payment for every two days in arrears, starting from the day immediately following the date the time limit expires. If the payment is not met thirty days after the time limit, the competent tax authority may, in addition to referring the case to the court for compulsory execution, suspend its business. Any amount of the aforementioned tax or surcharges shall be subject to interest charges calculated on a daily basis at the local bank's prevailing rate for one-year term time deposit. The period of time, during which interest shall be charged, shall start from the date immediately following the date the time limit for late payment expires, to the date the taxpayer makes payment, or to the date the compulsory collection is executed by the court.
Article 51	In any of the following circumstances, the taxpayer shall be pursued for payment of taxes owed and be fined no more than five times the amount of tax evaded, and the operation of the taxpayer's business may be suspended: 1. Where the taxpayer conducts business without application for business registration as required. 2. Where thirty days have elapsed since the time limit set for reporting the sales amount or detailed list of uniform invoices used, and the business tax due and payable has not been paid. 3. Where the sales amount is under-reported or not reported at all. 4. Where the taxpayer continues to conduct business after it has applied for cancellation of registration or its business has been suspended by the competent tax authority in accordance with the provisions of this Act. 5. Where the amount of input tax is falsely reported. 6. Where thirty days have elapsed since the time limit set for the payment of business tax, and the business tax has not been paid under Article 36, paragraph 1 herein. 7. Where tax is evaded in any other way.

	In the event that a taxpayer falls within the circumstance of subparagraph 5 of the preceding paragraph, if the taxpayer has obtained a voucher issued by a party that was not counterparty to a transaction, and it is found that a purchase had occurred and that the voucher had been delivered to the taxpayer by the profit-seeking enterprise that sold the goods, and that the profit-seeking enterprise that sold the goods had duly made a supplementary payment of the tax owed and been penalized, the taxpayer may be exempted from the penalty prescribed in the preceding paragraph.
Article 52	A business entity found to have failed to issue uniform invoices or understated sales amount on uniform invoices, in addition to paying the tax calculated on the basis of the understated or omitted sales amount at the prescribed tax rate, shall be fined 1 to 10 times of the amount of the tax evaded. Business entities found to have committed such violation three times within a one-year period shall be suspended from business operation.
Article 53	Where suspension of business is imposed as a penalty in accordance with this Act, a time period shall be set, with the maximum period not to exceed six months, provided, however, that where, by the end of the period of suspension, the business entity penalized has not met the required obligation, the penalty may continue to be imposed until such time as the obligation is met. The penalty referred to in the preceding paragraph shall be enforced with the assistance of the police authorities and, further, a notice shall be given to the agency in charge of the business entity prior to enforcement.
Article 53-1	A business entity who violates the Business Tax Act is liable to penalties of the current provisions or the previous act, whichever is lesser.
Article 54	(Deleted)
Article 55	(Deleted)
Chapter 7 Supplementary Provisions	
Article 56	(Deleted)
Article 57	The tax due, surcharges for belated filing, non-filing, or late payment, and interest owed by a taxpayer pursuant to provisions of this Act and tax which shall be levied at the time of merger, consolidation, transfer, dissolution or discontinuation, and which has yet to be levied, or which shall be paid but the time for payment of which has not expired, shall all take precedence over ordinary debts.
Article 58	In order to prevent tax evasion, maintain control of sources of tax revenue, and of uniform invoices, the Ministry of Finance shall prescribe uniform invoice rewa

	Three percent of the annual business tax revenue shall be set aside to support rewards.
Article 59	The enforcement rules of this Act shall be prescribed by the Ministry of Finance and submitted to the Executive Yuan for approval and promulgation.
Article 60	The effective date of the act shall be prescribed by the Executive Yuan. The only exceptions are Article 11 and 21, which were revised on 28 June, 1999 and came into force on 1 July, 1999.

Nguồn: 全國法規資料庫 Laws & Regulations Database of The Republic of China

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