

Abnormal Pattern Analysis Schedule for Foreign Profit-Seeking Enterprise selling Cross-Border E-Services Paying Profit-Seeking Enterprise Income Tax via Cross-Border Remittance

No.	Abnormal Items	Description	Suggested Solutions
1	The error in the name of beneficiary account	The name of beneficiary account “National Taxation Bureau of Taipei, Ministry of Finance” is incorrectly replaced with “National Taxation Bureau of Taipei” or “National Taxation Bureau of Taipei, Ministry of Taipei.”	Please write the correct name of beneficiary account “National Taxation Bureau of Taipei, Ministry of Finance.”
2	The error in the beneficiary account number	The beneficiary account number “045036070263” is incorrectly replaced with “045036072063.”	Please write the correct account number of beneficiary account “045036070263.”
3	Remittance in NTD via intermediary bank, but write "SHA" on the Details of charges column	1. The the FISC service charges and handling fees collected by the intermediary banks will be deducted from the remittance, and the amount of required charges are different from bank to bank. 2. The service charge of designated bank(Bank of Taiwan, Cheng Chung branch) is NT\$ 200.	1. Write " OUR" on the details of charges column. 2. The remittance amount should include tax payable, the FISC service charges, handling fees and service charge of the designated bank. 3. You can contact designated bank (SWIFT CODE: BKTWTWTP045) directly by telegram to request the gross amount of remittance. Please reserve enough time for international telegram transfer to avoid late tax payments.
4	Remittance in NTD via intermediary bank, write "OUR" on the Details of charges column	1. The the FISC service charges and handling fees collected by the intermediary banks will be deducted from the remittance, and the amount of required charges are different from bank to bank. 2. The service charge of designated bank(Bank of Taiwan, Cheng Chung branch)is NT\$ 200.	1. The remittance amount should include tax payable, the FISC service charges, handling fees and service charge of the designated bank. 2. You can contact designated bank (SWIFT CODE: BKTWTWTP045) directly by telegram to request the gross amount of remittance. Please reserve enough time for international telegram transfer to avoid late tax payments.
5	Remittance in foreign currencies via designated bank, but write "SHA" on the Details of charges column	1. The payment amount from designated bank is foreign remittance using the spot exchange rate for converting the foreign currency into NTD on the transaction date and deducted the service charge. 2. The service charge collected by the designated bank is 0.005% of total remittance received and converted from foreign currencies into NTD. (Minimum NT\$200, Maximum NT\$800)	1. Write " OUR" on the details of charges column. 2. If you write " SHA" on the details of charges column, the remittance amount should include tax payable and service charge of designated bank.
6	Late remittance for overdue tax payment or No remittance		1.Please pay attention to the statutory payment deadline and remit the tax payable in time to avoid the surcharges due to late payments. 2.If you are informed with abnormal remittances, please contact the bank with remittance documents.

Remarks: Foreign Profit-Seeking Enterprise, which use the remittance to pay Profit-Seeking Enterprise Income Tax, shall bear the remittance fee and related charges by themselves.