

Title: For Those Offshore Electronic Service Business Entities Having Finished the Tax Registration, Whether There is Any Sales Amount, Please Remember to Declare the Business Tax within the Prescribed Deadline

2017. 06. 30

National Taxation Bureau of Taipei (NTBT), Ministry of Finance expressed that, since May 1 of this year (2017), the offshore electronic service business entities which have finished the tax registration, whether there is any sales amount, shall on a bimonthly basis declare business tax or entrust a tax-filing agent who lives in the territory of R.O.C. to file the business tax return prior to the 15th day of the following period. The Cross-Border E-Commerce Business Entity Taxation Services in eTax Portal, Ministry of Finance has built up the function of “Declaration and payment of business tax” (Chinese and English interfaces included), the online test has been opened since June 23, and official acceptance of declaration began on July 1.

NTBT interpreted that, in order to facilitate the declaration of business tax in our country by the offshore electronic service business entities, those have finished the tax registration may visit the “Application for user name and password” under the “Cross-Border E-Commerce Business Entity Taxation Services” to apply for designated user name and password, then go to the “Declaration and payment of business tax” under the “Cross-Border E-Commerce Business Entity Taxation Services”. After logging into the system with the designated user name and password, they may enter the input and output tax information online. The system will automatically calculate the tax payment or overpaid tax and generate the business tax return. The global connection will be no subject to time lag. Shall there be any overdue tax amount, they may remit the tax amount to a designated account (as shown in the attached table).

NTBT reminded that, to those offshore electronic service business entities that have finished the tax registration, whether there is any sales amount, the statutory business tax declaration date (July 15) of May-June 2017 happens to be a holiday; they shall declare or pay the tax no later than July 17. If they fail to declare the sales

amount, the tax payable or overpaid tax amount and pay the tax due within the above-mentioned deadline, they shall be levied with surcharges, delinquency charges, or additional interest charges respectively according to the Article 49 and 50 of the Business Tax Act. Furthermore, if the tax-filing agents within the territory of R.O.C. fail to declare or pay the business tax for the offshore electronic service business entities within the deadline, they will also receive penalties according to Article 49-1 of the Business Tax Act. Please do comply with the regulations.

受款人資料 BENEFICIARY INFORMATION	戶名 NAME	財政部臺北國稅局 National Taxation Bureau of Taipei, Ministry of Finance
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受款銀行 BENEFICIARY BANK	銀行名稱 BANK NAME	臺灣銀行城中分行 BANK OF TAIWAN CHENG CHUNG BRANCH
	銀行代碼 SWIFT CODE	BKTWTWTP045
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收費明細Details Of Charges		OUR
備註 MESSAGE FOR BENEFICIARY		請填寫以下資料： 營業人名稱，統一編號，申報書所屬年月份 Please complete the information below: Name of Business Entity, Business ID Number, Bimonthly Period of Business Tax Returns