

**Title: For Those Offshore Electronic Service Business Entities Having Finished the Taxation Registration shall Declare and Pay the Business tax within the Prescribed Time Limit.**

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The National Taxation Bureau of Taipei, Ministry of Finance(NTBT) expressed that 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.

NTBT explained that the time limit for declaring business tax of July-August 2017 is from September 1 to 15, 2017. The offshore electronic service business entities or the tax-filing agents shall refer to “VAT on Cross-Border Electronic Services” in eTax Portal, Ministry of Finance(<https://www.etax.nat.gov.tw>) to file the business tax return and pay the tax.

NTBT also mentioned that since September 15 is on Friday, and banks are not open on Saturday and Sunday, if those business entities or agents complete declaration on September 16 or 17, they will not be able to pay the tax on these two days. Therefore, NTBT reminded the offshore electronic service business and tax-filing agents shall declare the business tax and pay the tax before September 15,2017. In the case they fail to declare the sales amount, tax payable or overpaid tax amount and pay the tax due tax within the time limit, they shall be levied with surcharges, delinquency charges or additional interest charges respectively in accordance with the Article 49, 50 of the Value-added and Non-value-added Business Tax Act (hereinafter referred to as Business Tax Act) since September 18, 2017(UTC+8:00). 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 the Article 49-1 of the Business Tax Act. Please do comply with the regulations.