

Directions for the Implementation of Electronic Uniform Invoices Operations

Chapter 1 General Provisions

1. These Directions are enacted to facilitate the use of electronic uniform invoices by business entities.
2. The terms used in these Directions shall be defined as follows:
 - (1) “Electronic uniform invoices” means uniform invoices issued, transmitted, or obtained via the internet or by other electronic means, when business entities sell goods or services to a purchaser, in accordance with Article 7 of Regulations Governing the Use of Uniform Invoices.
 - (2) “Cloud invoices” means electronic uniform invoices issued, transmitted, or obtained, and without printing the certificated copy of electronic invoices, in accordance with Regulations Governing the Use of Uniform Invoices, when business entities sell goods or services to a purchaser using the carrier approved by the MOF, or when the purchaser designates that an invoice shall be donated to an organization or institutions via a donation code.
 - (3) “E-Invoice Platform” means the platform provided by the MOF for integrated services related to electronic uniform invoice.
 - (4) “The certification copy of electronic uniform invoices” means an evidentiary certificate downloaded and printed in compliance with the format requirements (see Point I of Attachment 1) by the invoice issuer from the retention media file or by the purchaser from the certification media file saved on the E-Invoice Platform for the purchaser with a demand for paper-based operation as the original voucher of the occurrence of external business events or for the purchaser to claim a uniform invoice lottery prize. If it is printed on thermal paper, the quality of the paper shall meet the requirements (see Attachment 2).
 - (5) “Carrier” means numbers approved by the MOF for recording or connecting cloud invoice information in accordance with Paragraph 2 of Article 32-1 of the Value-added and Non-value-added Business Tax Act (hereafter called “the Act”).
 - (6) “Common carrier” means a carrier approved by the MOF for purchasers to use with all business entities issuing cloud invoice.
 - (7) “Carrier consolidation” means a manner in which a purchaser re-connects

any electronic uniform invoice information that has been connected to a carrier, to personal identification information or to a common carrier.

- (8) “Donation code” means a code set by the organization or institution receiving the invoice on the E-Invoice Platform, and designated by the purchaser as recipient of their donation of the cloud invoice.
- (9) “The organizations or institutions that receive the invoice” means recipients of donations registered on the E-Invoice Platform with their government agency certificate or organization and group certificate.
- (10) “Value-adding center” means a business entity that provides an E-Invoice system and associated value-adding services to other business entities for issuing, transmitting, exchanging, and retaining E-Invoice data after application to and approval by the competent tax authority.
- (11) “Carrier issuer” means an institution or business entity that issues carrier for purchasers to record or connect to the cloud invoice information.
- (12) “Electronic certificate of sale return, purchase return, or allowances” means a certificate issued, transmitted, or obtained via the internet or other electronic means by a business entity using electronic uniform invoice in accordance with the provisions of the Regulations Governing the Use of Uniform Invoices for the business entity’s sales return, purchase return, or allowances. The electronic certificate of sales return, purchase return, or allowances can be downloaded and printed in compliance with the format requirements by the issuer from the stub file, or by the trading counterpart from the certificate file kept in the E-Invoice Platform, in the prescribed format (see Point II of Attachment 1). If it is printed on thermal paper, the quality of the paper shall meet the requirements (see Attachment 2).

3. Where a business entity issues an electronic uniform invoice for any sold goods or services in accordance with Article 32 of the Act and these Directions, and where it afterwards agrees with the purchaser that sales return, purchase return, or allowances may be mutually agreed upon by the parties via website, by phone, or by other electronic means, the business entity’s electronic certificate of sales return, purchase return, or allowances for that purpose may be issued, transmitted, or received via the internet or by other electronic means and need not to be delivered in paper form, in which case the certificate information shall be transmitted to the E-Invoice Platform as evidence within the time limit set forth in Paragraphs 4 and 5, Article 7 of the Regulations Governing the Use of Uniform Invoices.

The website or other electronical system functions mentioned in “sales return, purchase return, or allowances may be mutually agreed upon by the parties via website, by phone, or by other electronic means” in the preceding paragraph shall be equipped with encryption, decryption, or other information security measures to achieve the confidentiality, integrity, source identification, non-repudiation, and accountability of the data content and transmission. The data shall be retained for five years in accordance with Point 9 for inspection and review by the tax authority.

Chapter 2 E-Invoice Systems

4. An E-Invoice system used by a business entity or value-adding center shall conform to the following requirements:

- (1) It shall be equipped with encryption, decryption, or other information security measures to achieve confidentiality, integrity, source identification, non-repudiation, and accountability of data content and transmission.
- (2) Its functions shall include the issuance, obtaining, and nullifying electronic uniform invoices, the processing electronic certificates of sale return, purchase return, or allowances, the printing of the certification copy of electronic uniform invoices, and so on.
- (3) Its functions shall include a check function to prevent any error or duplication of the alphanumeric code numbers of uniform invoices or any omission or failure to upload such data to the value-adding center system or the E-Invoice Platform.
- (4) It shall comply with the Message Implementation Guideline (MIG) for the implementation of E-Invoice-based Electronic Data Interchange (EDI) standards announced by the MOF.

For the purpose of reducing risks of error, the business entity shall conduct self-test and keep relevant records before the first electronic uniform invoices are issued and follow the “Self-test Table of E-Invoice Issuing System” which is on the E-Invoice Platform and placed by the MOF. The same shall be also applied for system program updates involving test items.

A business entity or value-adding center using E-Invoice transmission software, which is provided by the E-Invoice Platform, to transmit data, shall follow the “E-Invoice Self-Test before Turnkey Goes Online” which is on the E-Invoice Platform and placed by the MOF to conduct related tests and keep relevant

records before the initial data transmission. The same shall be also applied for system program updates involving test items.

5. A business entity or value-adding center interfaced with the E-Invoice Platform shall use certificates issued by the Government Certification Authority (GCA) that are established by government agencies or the electronic signature created by the certificates approved by the MOF to issue or transmit electronic uniform invoices.

Chapter 3 General Requirements for the Use of Electronic Uniform Invoices by Business Entities

6. A business entity is qualified to use electronic uniform invoices once its business registration has been approved by the local competent tax authority. Said business entity may use electronic uniform invoices after it has used the certificate or electronic signature described in the preceding point to perform identity authentication on the E-Invoice Platform or otherwise has applied for the identity authentication from the value-adding center.

If a business entity fails to perform identity authentication with the provisions of the preceding paragraph, it shall apply to the local competent tax authority of its location for identity authentication.

7. A business entity shall use alphanumeric code numbers of electronic uniform invoices to issue electronic uniform invoices with the alphanumeric code numbers of electronic uniform invoices. The business entity, which has conducted self-test in accordance with Point 4 of these Directions, shall submit the “alphanumeric code numbers” to the local competent tax authority with estimation of the quantity required per period in the application form before the first use. Upon approval, the number will be obtained from the E-Invoice Platform according to the quantity required. However, if the business entity applies to “eTax Portal, Ministry of Finance” subject to Subparagraph 4, Article 6 of the Act, the quantity shall be assigned according to the approval.

The alphanumeric code numbers of electronic invoices shall be assigned to the business entity by the competent tax authority in sets per period. However, in the event of any of the following circumstances, the competent tax authority may approve the assigning of the alphanumeric code numbers of electronic invoices to the business entity on an annual basis:

- (1) The business entity has previously received approval to print their own cash register uniform invoices by the competent tax authority.

- (2) The business entity has no record of past due business tax or business income tax payments and/or fines which have been confirmed, and its profit-seeking enterprise income tax in the most recent two years has been audited, attested, and filed by a certified public accountant or has been approved to use the blue tax return form to report profit-seeking enterprise income tax.
- (3) Business entities specified under Subparagraph 4, Article 6 of the Act.
- (4) Business entities operating by chain or franchise.
- (5) Public utilities.
- (6) Other business entities that have been approved by the competent tax authority for annual assignment.

A business entity may submit an application through the local competent tax authority of its head office for assignment of alphanumeric code numbers of electronic uniform invoices for use at its other fixed places of business.

In the event that any change to the items or the attached documentary evidence of the preceding three paragraphs after approval by the competent tax authority, the business entity shall, of its own initiative, file an application for alteration with the competent tax authority.

Regarding the assigned alphanumeric code numbers of electronic uniform invoices referred to in the first paragraph, if the number of those left unused and blank code numbers of electronic uniform invoices accumulate in the latest three terms is more than the number of those has been used, the competent tax authority may consider adjusting and decreasing the numbers assigned during the next period of assignment, and shall notify the business entity in writing.

8. A business entity shall transmit its alphanumeric code numbers of electronic uniform invoices left unused and blank to the E-Invoice Platform within 10 days from the start of the next period in compliance with the format requirements (see Attachment 3).

Where a business entity has submitted an application through its head office for the assignment of alphanumeric code numbers of electronic uniform invoices for use at its head office and other fixed places of business, it shall, through its head office, transmit the number assigning file and the unused and blank alphanumeric code numbers of electronic uniform invoices of its head office and branch office(s) to the E-Invoice Platform within 10 days from the start of the next period

in compliance with the format requirements (see Attachment 4).

The business entity may entrust a value-adding center to conduct the information transmission operations of the preceding two paragraphs.

9. In the instance of any issuance, nullification, sales return, purchase return, or allowances of electronic uniform invoices, the business entity shall preserve for at least five years the message indicating the trading counterpart's consent to receipt or relevant evidentiary documents.
10. (Repealed)
11. (Repealed)

Chapter 4 Value-Adding Centers

12. Business entities conforming to the following standards may apply to the local competent tax authority to serve as a value-adding center:
 - (1) The financial capacity of the financial statements meets the criteria of one of the following items, provided that this standard shall not apply to specialized electronic payment institutions whose financial capacity are supervised by the Financial Supervisory Commission.
 - A. The current profit and loss (after tax) and accumulated profit and loss of the previous year's balance sheet are positive.
 - B. The current profit and loss (after tax) of the balance sheet of the previous three years is positive.
 - (1) The financial structure or the solvency of the financial statements meets the criteria of one of the following items. However, listed/OTC companies are not subject to this restriction.
 - A. The ratio of liabilities to assets is less than 70%. The calculation formula is: total liabilities/total assets.
 - B. The quick ratio is more than 100%. The calculation formula is: (total current assets – inventories – prepayments)/total current liabilities.
 - C. Neither the interest expense ratio nor the interest coverage ratio is higher than one. The calculation formula is: (the annual income recorded on the profit and loss and tax calculation table + interest expenses)/ interest expenses.
 - (2) The business entity has no record of past due business tax or business income

tax payment and/or fine which have been confirmed.

Where a branch of a business entity applies to serve as a value-adding center, its head office shall comply with the provisions of the preceding paragraph.

To serve as a value-adding center, the business entity shall first apply to the Fiscal Information Agency, MOF for the testing of its E-Invoice system (see Attachment 5) and then, having acquired a successful test report, apply to the local competent tax authority by submitting the test report together with an Application Form for a Business Entity to Serve as a Value-Adding Center (see Attachment 6) and the following documents:

- (1) An Electronic Uniform Invoices Services Plan and A Letter of Undertaking (see Attachment 6).
- (2) The sample of the business entity's certification of electronic uniform invoices and the electronic certificate of sales return, purchase return, or allowances.
- (3) If the business entity uses electronic uniform invoices through certification authority (CA) certificates, then it shall submit proof of its having complied with the certification request requirements under Point 5.
- (4) Certificate that the information security management system of the electronic uniform invoice system conforms to the CNS27001 national standard or ISO27001 international standard.

Regarding the examination in the preceding paragraph, the approval letter shall be issued to those whose technical ability, management ability, and equipment level meet the requirements of processing, transmission, and exchange of electronic uniform invoices. In the event of a lack of documents or other matters that could be corrected, the applicant might be asked for correction within a time limit. If no corrections are made within such time limit, the application shall be returned.

13. Upon obtaining the approval letter to serve as a value-adding center issued by the competent tax authority, the business entity shall be reexamined every five years. The business entity shall, within one month from nine months prior to the expiration of the approval period, apply to the Financial Information Center, MOF for the examination of the E-Invoice system, and shall, within four months from nine months prior to the expiration of the approval period, comply with the provisions of Paragraph 1 of the preceding point, and prepare the documents stipulated in Paragraph 3 of the preceding point and submit them in application to the local competent tax authority for examination. Upon passing the examination, the applicant may continue to serve as a value-adding center for five years from

the next day after the expiration of the previous approval period.

For value-adding centers that suffered sharp decline of its operating revenue in a short period of time due to the severe pneumonia with novel pathogens (COVID-19) and applies for reexamination before December 31, 2024, the competent tax authority may exempt it from the examination of financial capacity under the provisions of Subparagraph 1, Paragraph 1 of the preceding point. However, for those who violate these Directions or other applicable laws and have not made improvements within a specific period of time as required by the local competent tax authority under Paragraph 1, Point 27, the exemption above shall not be applicable.

The sharp decline of operating revenue referred to in the preceding paragraph shall mean there are two consecutive months from January 2020 to December 2021 that the average operating revenue is 15% lower than the average operating revenue of the 6-month period before December 2019 or compared to the same period in 2019.

In the event that the value-adding center fails to pass the examination and approval within six months from nine months prior to the expiration of the previous approval period, it shall not continue to serve as a value-adding center from the next day after the expiration of the original approval period, and such value-adding center shall conduct the following matters:

- (1) Before eighty days prior to the expiration date of the previous approval period, a notice in writing shall be given to the business entity.
- (2) The records related to the electronic uniform invoices of the entrusted period shall be returned to the business entity within two months prior to the expiration of the previous approval period.

When completing the matters under preceding paragraph, the value-adding center shall submit relevant supporting documents to the competent tax authority for reference within 2 months.

14. In the event of any dispute arising from a business entity's use of electronic uniform invoices through CA certificates, the relevant value-adding center shall on behalf of the business entity request the certification authority to provide proof or shall otherwise bear the burden of proof.

Value-adding centers shall maintain the validity of the verification mentioned in Subparagraph 4, Paragraph 3, Point 12, and shall exercise the due care of a good administrator for the electronic uniform invoices data it processes, transmits, or

exchanges, and shall keep the information confidential in accordance with relevant laws and regulations.

Value-adding centers shall interface with the E-Invoice Platform and shall ensure that data are interchanged with, uploaded to, or received from the E-Invoice Platform in real time when a business entity issues or nullifies an electronic uniform invoice or an electronic certificate of sale return, purchase return, or allowances.

Before the value-adding center transmits the electronic uniform invoice information to the E-Invoice Platform, it shall conduct the project inspection in accordance with the provisions of Subparagraph 3, Paragraph 1, Point 4. In the event that it finds irregularities in the issuance of electronic uniform invoices by a business entity, it shall immediately notify said business entity to make improvements, and the relevant processing records shall be kept for at least one year.

For the purpose of tax investigation, the media files of the business entity or the voucher between the purchaser and seller should be provided by the value-adding center to the competent tax authority free of charge and is exempted from printing a paper copy.

In the event that the information on the issuance, nullification, allowance, or return of the electronic uniform invoices has already been exchanged or deposited to the E-Invoice Platform within the time limit of Paragraphs 4 and 5, Article 7 of the Regulations Governing the Use of Uniform Invoices, the value-adding center may be exempted from providing the media files mentioned in the preceding paragraph, unless it is necessary to verify the information of the electronic uniform invoices exchanged or deposited by the business entity or the value-adding center in a tax investigation process.

15. The MOF may conduct on-site inspections and spot tests to the E-Invoice system of the value-adding center on the implementation of the self-testing, service plan, and information security management in accordance with Point 4; the value-adding center shall not evade, obstruct, or refuse.
16. In the event that the value-adding center intends to self-terminate the service, it shall report to the local competent tax authority in writing before three months prior to the proposed date of termination of service, and shall notify the principal in writing within 10 days after receiving the reply letter from the local competent tax authority, and the relevant electronic uniform invoices file records of the entrusted period shall be returned to the principal within one month thereafter.

The value-adding center shall, within 1 month from completion of the matters stipulated in the preceding paragraph, attach the relevant certification documents to apply to the local competent tax authority for termination of service.

Chapter 5 Use of Electronic Uniform Invoices in Transactions between Business Entities or between A Business Entity and Government Agency or Organization

17. A business entity may use electronic uniform invoices or electronic certificates of sale return, purchase return, or allowances in any of the following manners when transacting with another business entity or with a government agency or other organization:

- (1) Issue or receive the data on the E-Invoice Platform.
- (2) Have the designated value-adding center interchange the data with the E-Invoice Platform in real time.
- (3) If the purchaser and the seller use the same value-adding center system, said value-adding center shall upload the data to the E-Invoice Platform as evidence.
- (4) If the data are issued and received through a business entity's own E-Invoice system, the seller business entity shall upload the data to the E-Invoice Platform as evidence.

The issuer of the electronic uniform invoices shall confirm the acceptance method of the purchaser; if the automatic acceptance method on the E-Invoice Platform has not been set up, the issuer shall notify the purchaser. In the event of any invoice nullification or sales return, purchase return, or allowances, the issuer shall complete the notification of the trading counterpart within the time limit prescribed in Paragraph 5, Article 7 of the Regulations Governing the Use of Uniform Invoices.

The electronic uniform invoices issued for goods or services sold to a bonded zone business entity for its operational use, may be signed by the purchaser using the certificate mentioned in Point 5 and serve as documentary evidence for the seller applying for a zero business tax rate.

- (1) E-Invoice Platform
- (2) Their own Electronic Uniform Invoices system
- (3) Value-adding center system established by the purchaser

18. The trading counterpart may receive electronic uniform invoices or electronic

certificates of sales return, purchase return, or allowances in any of the following manners:

- (1) Designate the E-Invoice Platform, a value-adding center system, or its own E-Invoice system as the acceptance system, with the system automatically set up to respond with a message indicating consent to accept.
- (2) Set up the acceptance method to receive by transaction or by batch on the E-Invoice Platform, a value-adding center system, or its own E-Invoice system, and respond with a message indicating consent to accept.
- (3) Request cloud invoices through a carrier.
- (4) If the trading counterpart is unable to use any of the acceptance methods under the preceding three subparagraphs, then the trading counterpart shall retrieve the business entity's certification of electronic uniform invoices or certificates of sale return, purchase return, or allowances from the issuer.

If electronic uniform invoices or electronic certificates of sales return, purchase return, or allowances are received on the E-Invoice Platform under Subparagraph 2 of the preceding paragraph, an email account may be set up on the E-Invoice Platform; if the business entity is a business entity specified in Paragraph 4, Article 6 of the Act, the E-Invoice Platform shall automatically fill in the email account the business entity registered when applying for tax registration, and use said email account to respond with a message indicating consent to accept transmission to issuers.

Chapter 6 Use of E-Invoices in Transactions between Business Entities and Non-Business Entities

19. A business entity using electronic uniform invoices in transactions with non-business entities shall, at the time of transaction, according to the requirements of the purchaser, prompt or inform the purchaser of the following information:

- (1) The type(s) of carrier accepted to obtain the cloud invoice.
- (2) The method of providing the certification copy of electronic uniform invoices or electronic certificate of sales return, purchase return, or allowances for those who have require paper forms. However, business entities specified in Paragraph 4, Article 6 of the Act are not subject to this restriction.
- (3) The business entity's record-keeping obligation to upload data to the E-Invoice Platform within the time limit set forth in Paragraph 4, Article 7 of

the Regulations Governing the Use of Uniform Invoices after the issuance of electronic uniform invoices or certificate sales return, purchase return, or allowances.

- (4) The website address of the E-Invoice Platform and how the purchaser can query for electronic uniform invoices data, details of transactions, and details of purchase return or allowances.
- (5) The method or procedures for claiming and receiving a uniform invoice lottery prize in the event of a winning electronic uniform invoice.
- (6) Information on the donation of electronic uniform invoices.
- (7) Other information related to the purchaser's exercise or performance of legal rights and obligations.

20. A business entity shall ensure that all electronic uniform invoices it issues can be connected to carriers held by purchasers and the electronic invoice information can be inquired via carriers or other methods. In principle, it shall avoid printing the certification copy of electronic uniform invoices; however, the certification copy should be provided for those who need to print it out in paper form. Business entities specified in Paragraph 4, Article 6 of the Act are not subject to this restriction.

21. A business entity shall be equipped with a scanner or device to read common carrier barcodes. However, this requirement does not apply to those operating without physical stores and providing means for purchasers to input common carrier via website, phone, or other electronic means.

A business entity may not reject a purchaser's request to claim a cloud invoice through a common carrier. However, business entities specified in Paragraph 4, Article 6 of the Act are not subject to this restriction.

In the event that the business entity does comply with the provisions of Paragraph 1, the competent tax authority may limit it from being applicable to the assigning of the alphanumeric code numbers of electronic invoices on an annual basis under the proviso of the Paragraph 2, Point 7.

22. When the purchaser does not require the certification copy of electronic uniform invoices, the relevant cloud invoice may be donated by any of the following means:

- (1) Prior to the transaction, the purchaser's carrier has set up the organizations or institutions to receive the invoice on the E-Invoice Platform; changes or

cancellations to settings specifying the organizations or institutions to receive the invoice will take effect from the next day after the setting.

- (2) At the time of transaction, the business entity shall not refuse the purchaser to donate to an organizations or institutions receiving the invoice in the form of donation code or donation method as announced by the MOF. However, business entities specified in Paragraph 4, Article 6 of the Act are not subject to this restriction.
- (3) Donation by means of the purchaser logging onto the E-Invoice Platform through his or her carrier and donating the cloud invoice at any time between the transaction and the uniform invoice lottery draw date.

When providing the querying for the purchaser with the designated donating cloud invoice, the E-Invoice Platform shall obscure part of the alphanumeric code numbers.

Once every two months and before the uniform invoice lottery draw date, the E-Invoice Platform shall provide each organization or institution that receives invoices with detailed information of cloud invoices donated to it by purchasers during the current period. The E-Invoice Platform shall check the lottery results after the draw and, in cases which organizations or institutions that received invoices have won, notify them to collect the prize.

23. The E-Invoice Platform provides the setting function of the donation code, and each organization or institution that receives invoices is limited to one set of code and the code cannot be repeated.

The changing of the donation code provided by the E-Invoice Platform shall be limited to three times for each organization or institution that receives invoices, and shall take effect upon completion of the setting or change. However, the setting or change shall not be changed again within three months after each change, and the previous donation code is not allowed for resetting after the change.

24. A business entity using electronic uniform invoices in transactions shall enable purchasers to query relevant information about the details of electronic uniform invoices, details of purchase return or allowances, the lottery prize winning electronic uniform invoices, nullified electronic uniform invoices, the donation of electronic uniform invoices, and carrier consolidation on the E-Invoice Platform. The business entity may be released from the obligation when the carrier used by purchasers is unable to query, donate, or be used for carrier consolidation, and in

which the business entity furthermore complies with the following requirements:

- (1) It provides a mechanism enabling the purchaser to choose to consolidate account to personal identification information or to a common carrier.
- (2) It provides a mechanism enabling the purchaser to query for information on issued and nullified electronic uniform invoices, purchase return and allowances, and winning invoices, and to donate cloud invoices before or at the time of transaction.
- (3) If a cloud invoice requested by the purchaser through an unconsolidated carrier wins a uniform invoice lottery prize, the business entity shall download the list of winning uniform invoice alphabetic letters from E-Invoice Platform and shall notify the winner via SMS (short message service), email, or other appropriate means within 10 days starting from the day following the lottery draw date and provide a certificated copy of the electronic uniform invoice to the winner for use as documentary proof to claim the prize.

25. A carrier issuer shall provide operational assistance to business entities and purchasers in relation to any damage, loss, return, or exchange of carrier, and in relation to operations performed by business entities as required by the proviso of the preceding Point.
26. The certificated copy of electronic uniform invoices may be printed only once. However, in the case set forth in Subparagraph 3 of Paragraph 1 of Article 11 of the Uniform Invoice Award Regulations, in order to prove that the items recorded in the invoice are indeed consistent with those recorded in the retention media file, the business entity may provide the certificated copy of electronic uniform invoices with the word “REPRINT” to the purchaser to claim the prize along with the certificate with the original certificated copy of electronic uniform invoices.

Chapter 7 Supplementary Provisions

27. In the event of violation of these Directions or other applicable laws by a value-adding center, the local competent tax authority may require the value-adding center to make improvements within a specific period of time, which shall not exceed six months.

If the improvements mentioned in the preceding paragraph cannot be completed within the time limit due to force majeure or other reasons not attributable to the value-adding center, the value-adding center may, within 10 days from the day

following the elimination of the causes, submit concrete evidence to apply for an extension to the local competent tax authority. The extension period shall not exceed two months and shall be limited to one time.

If the value-adding center fails to correct the situation within the specified period of time, or in cases of severe violations, the local competent tax authority may suspend its qualification, and before reinstatement of its qualification it may not provide any electronic uniform invoices, value-adding services, or other associated services. The term of the first suspension is six months to one year; the term of the second suspension is one to two years.

A value-adding center may be considered to be in severe violation in any of the following conditions:

- (1) With every two months as a period, the value-adding center has transmitted more than 300 electronic uniform invoices with errors in the alphanumeric code numbers or duplicate invoices during the same reporting period, accounting for 0.03% of the total number of electronic uniform invoices transmitted, and has accumulated three such violations within one year. However, if there is any reason that cannot be attributed to the value-adding center, it may submit concrete evidence, and upon the approval of the local competent tax authority, the number of errors or duplicates shall be exempted.
- (2) With every two months as a period, the value-adding center has failed to transfer more than 500 electronic uniform invoices to the E-Invoice Platform during the same reporting period, accounting for 0.05% of the total number of electronic uniform invoices transmitted, and has accumulated three such violations within one year. However, if there is any reason that cannot be attributed to value-adding center, it may submit concrete evidence, and upon the approval of the local competent tax authority, the number of invoices that failed to be transferred shall be exempted.
- (3) The value-adding center exposes data regarding its processing, transfer, or exchange of electronic uniform invoices.
- (4) Excluding violations mentioned in Subparagraph 3, Paragraph 1 of Point 4 and Paragraph 2 of Point 14, value-adding centers which violate these Directions and have been required twice within one year to make improvements within a specific period of time but continue said violation.

The term “within one year” as used in Subparagraphs 1 and 2 of the preceding paragraph shall mean the period calculated from the first factual occurrence of the

violation to the period precedent to the corresponding period of the following year.

The value-adding center suspended by the competent tax authority shall notify the principal in writing within 10 days after receiving the correspondence from the local competent tax authority, and return related electronic uniform invoices records during the appointment period to the principal within one month.

The period of suspension is six months to two years. Prior to three months before the expiration date of the term of suspension, the applicant may apply for reinstatement in accordance with the reexamination methods specified in accordance with the provisions of Point 13 hereof. If the application is approved before the expiration date of the term of suspension, the reinstatement shall commence on the next day after the expiration date of the term of suspension, with a term of five years.

A value-adding center cannot apply to be a value-adding center in the future under any of the following circumstances:

- (1) It has been suspended by the competent tax authority three times.
- (2) It failed to complete the notification and return the electronic uniform invoices related files and records to the principal during the entrusted period in accordance with Paragraph 4 of Point 13, Paragraphs 1 and 2 of Point 16, and Paragraph 6 of this Point.

28. In the event of any violation of these Directions by a business entity, the local competent tax authority may require the business entity to make improvements within a specific period of time, and determine the administrative sanction according to the Act and relevant regulations. If the business entity fails to correct the situation within the specified period of time, or in cases of severe violations, its use of electronic uniform invoices may be suspended. In the event of such suspension, it shall still issue and deliver uniform invoices in accordance with the Act, Regulations Governing the Use of Uniform Invoices, and other applicable requirements.

In cases which a business entity is approved by the competent tax authority to use electronic uniform invoice alphanumeric code numbers but fails to use electronic uniform invoice alphanumeric code numbers on the E-Invoice Platform, a value-adding center, their own e-invoice system, or other means to issue electronic uniform invoices, the competent tax authority may cancel the assigning of electronic uniform invoice alphanumeric code numbers, and determine the

administrative sanction according to provisions of the Act and relevant regulations.

29. A business entity's use of electronic uniform invoices is deemed to be simultaneously suspended if the competent tax authority reports that the business entity has suspended business without authorization, or approves the business entity's termination (or suspension) of operation, or suspends its taxation registration.
30. A business entity that conducted trial operation of electronic uniform invoices services on or before December 31, 2013 with approval from the Fiscal Information Agency of the MOF pursuant to the Directions Governing Trial E-invoicing Operations at Sales Channels need not apply again if it complies with the applicable requirements of these Directions. Instead, the local competent tax authority may take the initiative to ratify the business entity's qualification to issue electronic uniform invoices or carrier issuer, as the case may be.

A business entity approved by the local competent tax authority to serve as a value-adding center before December 31, 2018 shall have its approval be valid until December 31, 2023.

The value-adding center mentioned in the preceding paragraph may apply for reexamination in accordance with the provisions of Point 13 hereof, and may continue to serve as a value-adding center only after the reexamination is approved.

31. The thermal paper used by an issuer to print the certificated copy of electronic uniform invoices and the business entity's electronic certificate of sales return, purchase return, or allowances for delivery to trading counterparts in accordance with these Directions shall be subject to the supervision of the local competent tax authority taking form of a document-based review of a testing report issued by an impartial third-party testing agency or institution, unless the paper used is thermal paper purchased from the Printing Plant of the MOF. The preceding rule applies to the change of the thermal paper.

If the head office of a business entity applies for the assignment of electronic uniform invoice alphanumeric code numbers used by the head office and other fixed business place(s), the head office may provide the test report issued by the impartial third-party testing agency or institution to the local competent tax authority in the place where the head office is located. However, if the format or material of thermal paper used in the head office and other fixed business place(s) are different, the test report shall be provided separately.

Attachment 1: Format for Certificated Copy of Electronic Uniform Invoices and for Electronic Certificate of Sales Return, Purchase Return, or Allowances

I. Print Format for the Certificated Copy of Electronic Uniform Invoices

A. Format 1 (see Figure 1)

(I) Width: 5.7 ($\pm 3\%$) cm.

(II) Length: Information to be recorded on the front side shall be printed in an area with a length of 9 ($\pm 3\%$) cm (including the lengths of the upper and lower margins). No length limit is imposed on the transaction details.

1. For a purchaser that is not a business entity: Except as agreed by the parties to the transaction, the details of the transaction shall be attached, and the details shall be cut from the upper margin of details of the transaction (see Figure 1-1).

2. For a purchaser that is a business entity or a purchaser that requests the recording of its Business Administration Number (BAN): The transaction details shall be printed directly below, rather than cut off from the two-dimensional barcodes (see Figure 1-2).

(III) The following information shall be recorded in the area within 9 ($\pm 3\%$) cm from the top, the text shall not be added or deleted, and the order shall not be changed. However, if necessary, text information of the store number, machine number, or transaction serial number may be printed in the blank area under the two-dimensional barcode on the front side.

1. Business entity's logo: Either text or image.

2. Certificated copy of electronic uniform invoice.

3. Year and period: The year of the ROC era and two-month period to which the uniform invoice alphanumeric code number belongs.

4. Uniform invoice alphanumeric code number.

5. Transaction date and time: Date (yyyy-mm-dd) and time (hh:mm:ss).

6. Random number: The column titled "Random number" shall be printed; in the event that the purchaser is a business entity or a government agency or other organization, the column titled "Random number" and its information may be left blank.

7. Total: The column titled "Total" shall be printed.

8. Issuer's BAN: The column name shall be printed as either "Seller" or "Seller's BAN."

9. Purchaser's BAN: For a purchaser that is a business entity or a purchaser that requests the recording of its BAN, the column name shall be printed as either "Purchaser" or "Purchaser's BAN" and the printing shall be made in the same way as that for Issuer's BAN (e.g., Issuer's BAN is printed as "Seller"; likewise, Purchaser's BAN shall be printed as "Purchaser").

10. For a purchaser that is a business entity, additional information shall be included regarding the filing format code, if applicable, used by the purchaser when filing a tax deduction for an input evidentiary document pursuant to the Operation Directions for Business Tax Declaration Electronic Data:

(1) If the Issuer calculates the amount of business tax pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the column titled "Format" and its code shall be printed.

(2) If the Issuer calculates the amount of business tax pursuant to Section 2 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the column titled "Format" and its code need not to be printed but the

information “Non-deductible” shall be noted for the purchaser’s reference.

11. One-dimensional barcode: The barcode shall be 0.5 cm or above in length and record the following information in Code 39 format:
 - (1) Year and period (5 digits): The year of the ROC era (3 digits) and two-month period (month in 2 digits) to which the uniform invoice alphanumeric code number belongs.
 - (2) Uniform invoice alphanumeric code number (10 digits).
 - (3) Random number (4 digits).
 12. Two-dimensional barcode: There should be two barcodes arranged side by side in horizontal alignment (aligned at the upper edge); the size must be consistent. The information to be recorded shall be announced by the Fiscal Information Agency of the Ministry of Finance.
- (IV) Information to be recorded in the transaction details:
1. Item name.
 2. Quantity.
 3. Unit price.
 4. Item subtotal: Unit price multiplied by quantity.
 5. Total amount.
 6. Tax classification: TX (taxable) or TZ (zero-rated).
 7. Where the amount of business tax is calculated pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, if the purchaser is a business entity, the following information shall be listed additionally:
 - (1) Sales amount (taxable, zero-rated, and tax-exempt sales amounts shall be listed separately).
 - (2) Amount of tax.
 8. Remarks: Any other information such as “purchase under agency” or other information that the tax law or regulation requires shall be recorded in supplementary notes.
- (V) The back side shall state that “If there is any doubt about prize redemption, please contact the customer service hotline (please add 02 for mobile phones) 4128282 or visit <https://invoice.etax.nat.gov.tw/>”; the two-dimensional barcode embedded with the URL of the abovementioned information shall be printed; columns for the following information as a uniform invoice lottery receipt or providing notification for prompting the required information shall be provided:
1. Prize (New Taiwan Dollar).
 2. Winner’s signature (in block letters) or seal.
 3. Telephone number.
- (VI) Text font size for the recorded information: The text height of the heading of the certificated copy of electronic uniform invoice, year and period, and uniform invoice alphanumeric code number shall be 0.5 cm or above. The year and period and the uniform invoice alphanumeric code number shall be displayed in bold type. The height of the remaining text shall at least be 0.2 cm or above.
- (VII) For a certificated copy of the electronic uniform invoice for claiming a winning uniform invoice lottery prize and printed by the purchaser from the certification media file, “E-Invoice Platform” shall be displayed in the place of “Business Entity’s Logo” and transaction details shall not be provided.
- (VIII) When the business entity provides the certificated copy of electronic uniform invoice with the word “REPRINT” in accordance with the provisions of Point 26 of these Directions, the words “REPRINT” shall be printed next to the words “Certificated Copy of Electronic Uniform

Invoices” (see Figure 1-3).

B. Format 2 (see Figure 2):

This format applies only to transactions between business entities and other business entities, government agencies, or other organizations under Chapter 5 of these Directions.

- (I) Width: 21 ($\pm 3\%$) cm (including the widths of the left and right margins).
- (II) Length: 29.7 ($\pm 3\%$) cm (including the lengths of the upper and lower margins) (see Figure 2-1, 2-2).
- (III) Information to be recorded on the front side (first side): No addition to or deletion from the text is allowed, nor any change in the order of recordation.
 - 1. Certificated copy of electronic uniform invoices.
 - 2. Transaction date: Date (yyyy-mm-dd).
 - 3. Uniform invoice alphanumeric code number: Column titled “Invoice Number” shall be printed.
 - 4. Purchaser’s Name, BAN, and address: The column titled “Purchaser”, “BAN” and “Address” shall be printed.
 - 5. For a purchaser that is a business entity, the filing format code used by the purchaser when filing a tax deduction for an input evidentiary document should follow the Operation Directions for Business Tax Declaration Electronic Data:
 - (1) If the amount of business tax is calculated pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the column name “Format” and its code shall be printed.
 - (2) If the amount of business tax is calculated pursuant to Section 2 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the column name “Format” and its code need not be printed but the information “Non-deductible” shall be noted for the purchaser’s reference.
 - 6. Unique uniform invoice seal of the business entity: Print the Issuer’s name, BAN, and address in itemized format and with the words “(Those who have listed the information of the business entity are exempt from affixing their seal)”.
 - 7. Sales amount.
 - 8. Tax classification: Sales amount of taxable, zero-tax, and tax-free sales should be issued separately.
 - 9. If the business tax is calculated according to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, the amount of tax shall be printed when the purchaser is the business entity.
 - 10. Total amount: It can be replaced by Arabic numerals if the computer is unable to print in Chinese uppercase characters.
- (IV) The transaction details shall record the following information, which may be presented in a table format:
 - 1. Item name.
 - 2. Quantity.
 - 3. Unit price.
 - 4. Item subtotal: Unit price multiplied by quantity.
 - 5. Remarks: Any other information such as “purchase under agency” that the tax law or regulation requires to be recorded in supplementary notes.
- (V) The business entity may print the business entity’s logo in the space above the text of the “certificated copy of electronic uniform invoices” or print the column name “Random number” and its information below the filing format code.

II. Print Format for the Business Entity’s Electronic Certificate of Sales Return, Purchase

Return, or Allowances

A. Format 1 (see Figure 3)





- (I) Width: 5.7 ($\pm 3\%$) cm.
- (II) Length: The purchaser's name and the information recorded above it shall be printed in an area with a length of 9 ($\pm 3\%$) cm (including the lengths of the upper and lower margins). No length limit is imposed for the area below and not including the purchaser's name.
- (III) Information to be recorded: No addition to or deletion from the text is allowed, nor any change in the order of recordation.
 - 1. Electronic certificate of sales return, purchase return, or allowances.
 - 2. Transaction date: yyyy-mm-dd.
 - 3. Seller business entity's BAN: The column name "Seller BAN" shall be printed.
 - 4. Seller business entity's name: The column name "Seller Name" shall be printed.
 - 5. Invoice issue date: The column name "Invoice Issue Date" shall be printed, and the date shall be presented as yyyy-mm-dd.
 - 6. Uniform invoice alphanumeric code number.
 - 7. Purchaser business entity's BAN: The column name "Purchaser BAN" shall be printed.
 - 8. Purchaser business entity's name: The column name "Purchaser Name" shall be printed.
 - 9. Details of sales/purchases returns or allowances:
 - (1) Item name.
 - (2) Quantity.
 - (3) Unit price.
 - (4) Item subtotal (tax-excluded purchase amount).
 - (5) Tax classification: TX (taxable) or TZ (zero-rated).
 - (6) Sum total amount of business tax.
 - (7) Sum total amount (tax-excluded purchase amount).
 - 10. Receiver: The column name "Receiver" shall be printed. The purchaser or seller obtaining the electronic certificate of sales return, purchase return, or allowances shall sign here acknowledging receipt of it.
- (IV) Text font size for the recorded information: The text height of the heading "Electronic Certificate of Sales Return, Purchase Return, or Allowances" shall be 0.5 cm or above and the transaction date and uniform invoice alphanumeric code number shall be displayed in bold type. The height of the remaining text shall at least be 0.2 cm or above.
- (V) The business entity may print the business entity's logo in the space above the text of the "Electronic Certificate of Sales Return, Purchase Return, or Allowances."
- (VI) The business entity may note relevant information of transaction such as customer code in the space below the column name "Receiver".

B. Format 2 (see Figure 4)

- (I) Width: 21 ($\pm 3\%$) cm (including the widths of the left and right margins).
- (II) Length: 29.7 ($\pm 3\%$) or 14.85 ($\pm 3\%$) cm (including the lengths of the upper and lower margins) (see Figure 4-1, 4-2).
- (III) Information to be recorded: No addition to or deletion from the text is allowed, nor any change in the order of recordation.
 - 1. Electronic certificate of sales return, purchase return, or allowances.
 - 2. Transaction date: yyyy-mm-dd.
 - 3. The unit that originally issued electronic uniform invoices: Seller BAN, seller name and the place of its business.

4. Issued invoice:
 - (1) General/Special: If the amount of business tax is calculated pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, it shall be denoted as "General." If the amount of business tax is calculated pursuant to Section 2 of Chapter 4 of the Value-added and Non-value-added Business Tax Act, it shall be denoted as "Special."
 - (2) Year (A.D.).
 - (3) Month.
 - (4) Day.
 - (5) Uniform invoice alphabetic code.
 - (6) Number: Uniform invoice number.
 5. Details of sales/purchase return or allowances:
 - (1) Item name.
 - (2) Quantity.
 - (3) Unit price.
 - (4) Item subtotal (tax-excluded purchase amount).
 - (5) Business tax: The business tax shall be filled in if calculated pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act.
 6. Tax classification (V):
 - (1) Taxable.
 - (2) Zero-rated.
 - (3) Tax-exempt.
 7. Sum total.
 8. It is hereby certified that any sales/purchase returns or allowances listed in this Certificate is true and correct.
 9. Receiver: The column name "Receiver" shall be printed. The purchaser or seller obtaining the electronic certificate of sales return, purchase return, or allowances shall sign here acknowledging receipt of it.
 10. Purchasing business entity's (or original purchaser's) unique uniform invoice seal stamp: For a purchaser that is a business entity, it may print its name, BAN, and address in itemized format.
 - (IV) The business entity may print the business entity's logo in the space above the text of the "Electronic Certificate of Sales Return, Purchase Return, or Allowances" or express the number of Certificate Allowances in the space under the text of the "Electronic Certificate of Sales Return, Purchase Return, or Allowances."
 - (V) The business entity may note relevant information of transaction such as customer code in the space below the column name "Receiver".
- III. Business entities, with the exception of those using the system of a value-adding center or using the E-Invoice Platform in accordance with Chapter 5 of these Directions, should submit the sample of "business entity's certificated of electronic uniform invoices" and "Electronic Certificate of Sales Return, Purchase Return, or Allowances" when applying for the electronic uniform invoices alphanumeric code number for the first time and receive approval from the local competent tax authority.

Figure 1. “Format 1” for Certificated Copy of Electronic Uniform Invoices
Figure 1-1. Format for a purchaser that is not a business entity (template)

(1st sheet, front side)		(2nd sheet, front side)
<div style="border: 1px solid black; padding: 10px; width: 300px;"><div style="text-align: center; margin-bottom: 10px;">5.7cm</div><div style="text-align: center;">Business Entity's Logo</div><div style="text-align: center;">Certificated Copy of Electronic Uniform Invoices</div><div style="text-align: center;">[Year of the ROC era] 108 [Months] 01-02</div><div style="text-align: center; font-size: 24px; font-weight: bold;">AB 11223344</div><div style="text-align: center;">23 Jan. 2019 11:22:33 Random number 9999 Total 340 Seller 01234567</div><div style="text-align: center; margin-top: 10px;"></div><div style="text-align: center; margin-top: 10px;"></div></div>	<div style="margin-top: 10px;">no length limit</div> <div style="margin-top: 10px;">9cm</div>	<div style="border: 1px solid black; padding: 10px; width: 300px;"><div style="text-align: center; margin-bottom: 10px;">5.7cm</div><div style="text-align: center;">Item name, quantity, unit price, amount, total, tax type, and remarks</div></div>
(1st sheet, back side)		
<div style="border: 1px solid black; padding: 10px; width: 300px;"><div style="text-align: center; margin-bottom: 10px;">5.7cm</div><div>Lottery Receipt:</div><div><div style="display: inline-block; width: 80%;"><div>1. Amount (New Taiwan Dollar).</div><div>2. Winner's Signature.</div><div>3. Telephone Number.</div><div>4. If there is any doubt about prize redemption, please contact the customer service hotline (please add 02 for mobile phones) 4128282 or visit https://invoice.etax.nat.gov.tw/</div></div><div style="display: inline-block; width: 15%; text-align: center; vertical-align: middle;"></div></div></div>	<div style="margin-top: 10px;">9cm</div>	

Note: The most suitable size of 2d barcode is 1.4cm*1.4cm

Figure 1-2. Format for a purchaser that is a business entity (template to be used when the Issuer calculates the amount of business tax pursuant to Section 1 of Chapter 4 of the Value-added and Non-value-added Business Tax Act)

5.7cm


Business Entity's Logo



Certificated Copy of Electronic
Uniform Invoices

[Year of the ROC era] 108
[Months] 01-02

AB 11223344

23 Jan. 2019 11:22:33 Format: 25
Random number 9999 Total 340
Seller 01234567 Purchaser 09876543



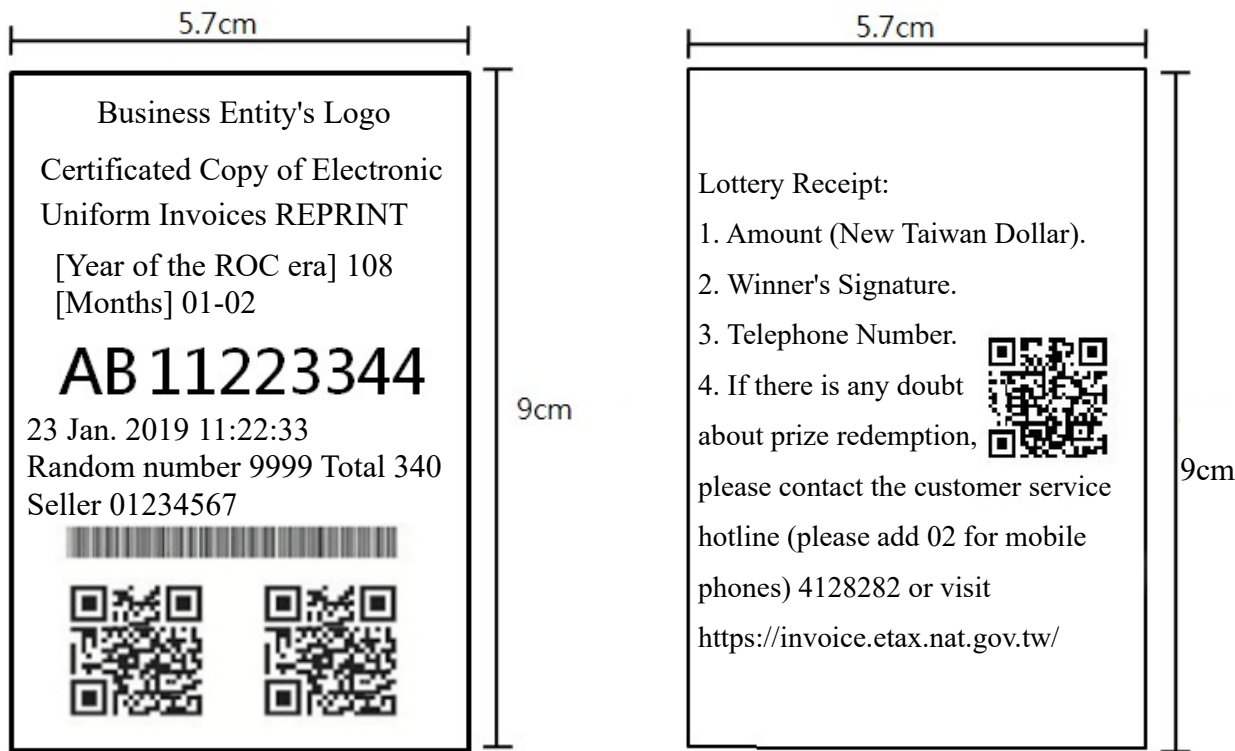


Item name, quantity, unit price,
amount, total, tax type, and
remarks

9cm

no length limit

Figure 1-3. Certificated Copy of Electronic Uniform Invoices with “REPRINT” note (example)



Note: The most suitable size of 2d barcode is 1.4cm*1.4cm

The Business Entity Identification Logo

15 Jan. 2015

Invoice Number: AB11223344

Page 2 of 2

Item Name	Quantity	Unit Price	Amount	Remarks

Figure 2-2. "Format 2" for Certificated Copy of Electronic Uniform Invoices, with a length of 14.85 ($\pm 3\%$) cm (This template may be used when a single sheet is insufficient to record the content.)

The Business Entity Identification Logo
 Certificated Copy of Electronic Uniform Invoices

15 Jan. 2015

Invoice Number: AB11223344

Format: 25

Purchaser:

Random Number:

BAN:

Address:

Page 1 of 2

Item Name		Quantity		Unit Price		Amount	Remarks
Sum Total Sales Amount							Unique Uniform Invoice Seal of The Business Entity (Those who have listed the information of the business entity are exempt from affixing their seal)
Business Tax	Taxable		Zero-rated		Tax-exempt		Seller: BAN: Address:
Total							
Total New Taiwan Dollars (Full dollar amount in Chinese uppercase characters)							

(The next page or the reverse continues.)

The Business Entity Identification Logo

15 Jan. 2015

Invoice Number: AB11223344

Page 2 of 2

Item Name		Quantity		Unit Price		Amount	Remarks

Figure 3. “Format 1” for The Business Entity’s Electronic Certificate of Sales Return, Purchase Return, or Allowances (template)

5.7cm

Business Entity’s Logo

Electronic Certificate of Sales
Return, Purchase Return, or
Allowances

15 Jan. 2015

Seller BAN:

Seller Name:

Invoice Issue Date:

AB11223344

Purchaser BAN:

Purchaser Name:

Item name, quantity, unit price,
amount (tax-excluded purchase
amount), tax classification, sum
total amount of business tax, sum
total amount (tax-excluded
purchase amount)

Receiver Sign:

9cm

no length limit

Figure 4. “Format 2” for The Business Entity’s Electronic Certificate of Sales Return, Purchase Return, or Allowances

Figure 4-1. “Format 2” for The Business Entity’s Electronic Certificate of Sales Return, Purchase Return, or Allowances, with a length of 29.7 (±3%) cm (template)

The Business Entity Identification Logo

Original Sales Invoice Issuer	BAN						Electronic Certificate of Sales Return, Purchase Return, or Allowances Certification Copy No: 15 Jan. 2015							
	Name													
	Place of Business													
Issued Invoice						Details of Purchase Return or Allowance					Tax Type (✓)			
General / Special	Y e a r	M o n t h	D a y	Alpha betic Code	Num ber	Item Name	Qua ntity	Unit Price	Amount (Tax- Excluded Purchase Amount)	Business Tax	Tax - able	Zero - rated	Tax - exe mpt	
General						1								
Special						2								
						3								
						4								
						5								
						6								
						7								
						8								
						9								
						.								
						.								
						.								
Sum Total														

It is hereby certified that any purchase return or allowance listed in this Certification Copy is true and correct.

Signature of Receiver:

Unique Uniform Invoice Seal of the Purchasing Business Entity (or Original Purchaser)
(The name, BAN and address of the business entity may be printed in the form of a list if the buyer is a business entity)

Figure 4-2. “Format 2” for The Business Entity’s Electronic Certificate of Sales Return, Purchase Return, or Allowance, with a length of 14.85 (±3%) cm (template)

The Business Entity Identification Logo

Original Sales Invoice Issuer	BAN				Electronic Certificate of Sales Return, Purchase Return, or Allowances Certification Copy No: 15 Jan. 2015								
	Name												
	Place of Business												
Issued Invoice						Details of Purchase Return or Allowance					Tax Type (✓)		
General / Special	Y e a r	M o n t h	D a y	Alph a b e t i c C o d e	Num b e r	Item Name	Qua n t i t y	Unit Price	Amount (Tax- Excluded Purchase Amount)	Business Tax	Tax - a b l e	Zero - r a t e d	Tax - e x e m p t
General						1							
Special						2							
						3							
						4							
						5							
Sum Total													

It is hereby certified that any purchase return or allowance listed in this Certification Copy is true and correct.

Signature of Receiver:

Unique Uniform Invoice Seal of the Purchasing Business Entity (or Original Purchaser)
(The name, BAN and address of the business entity may be printed in the form of a list if the buyer is a business entity)

Attachment 2: Thermal Paper Specifications

If the Issuer uses thermal paper to print the certificated copies of electronic uniform invoices or electronic certificate of sales return, purchase return, or allowances from the retention media files, the thermal paper shall conform to the following requirements:

I. Material: Non-polypropylene (PP) plastic material, conforming to the national standard CNS 15447 “thermal paper”.

II. The test results shall conform to the following requirements:

1. Water resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after soaking in normal-temperature water for 24 hours.
2. Oil resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after applying 1 mL of ordinary edible vegetable oil for 1 minute, wiping the oil off, and leaving it for 24 hours.
3. Heat resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after exposure to 70°C for 24 hours.
4. Light resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after exposure to light under the CNS 3846 test method for 8 hours.
5. Humidity resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after leaving it for 24 hours in an environment of 40°C and 90% RH.
6. Plasticizer resistance: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after keeping a polyvinyl chloride (PVC) material in contact with the front and back sides of the certificated copy of electronic uniform invoice for 15 hours.
7. Non-stickiness: No apparent change to the printed text and barcodes, and the barcodes remain scannable and machine-readable after placing drops of 2 mL normal-temperature water on the front side of the certificated copy of electronic uniform invoice and wiping off the water after 1 minute, then folding the paper inward in half, and unfolding it when dry.

III. Developed color: Black.

IV. Storage life: The storage life shall be able to meet the relevant requirements of the Tax Collection Act and the Regulations Governing the Administration of Profit-Seeking Enterprise Account Books and Vouchers by Tax Collection Agencies.

Attachment 3: File format for unused blank alphanumeric code numbers

	Column Name	Format	Column Size	Remarks
File of Unused Blank Alphabetic Code Numbers	Serial Number	Numeric	5	5 digits, e.g., 00001
	Head / Branch Office BAN	Numeric	8	8 digits
	Invoice Year and Month	Numeric	5	5 digits, i.e., the Year of the ROC era/month format presented as YYYYMM E.g., for invoices issued during the January-February period of the Year of the ROC era 104 [Gregorian calendar year 2015], enter 10402
	Invoice Alphabetic Code	Alphabetic	2	2 English letters, determined by month and invoice type
	Starting Blank Invoice Number	Numeric	8	8 digits, e.g., 00000000
	Ending Blank Invoice Number	Numeric	8	8 digits, e.g., 00000200
	Invoice Type	Numeric	2	2 digits; enter 07 or 08 07: electronic uniform invoices to which general tax computation is applied 08: electronic uniform invoices to which special tax computation is applied

Note: Provide in CSV (comma-separated values) format, in which each column is separated by a comma.

Examples:

```
00001,12345678,10108,EK,00000000,00000999,07
00001,12345678,10108,EK,00000000,00000999,07
00001,17999359,10110,FX,00000089,00000099,07
00001,17999359,10110,FX,00000089,00000099,07
00002,17999359,10110,FX,00000130,00000149,07
00002,17999359,10110,FX,00000130,00000149,07
00003,17999359,10110,FX,00000179,00000199,07
00003,17999359,10110,FX,00000179,00000199,07
00004,17999359,10110,FX,00000230,00000249,07
00004,17999359,10110,FX,00000230,00000249,07
00005,17999359,10110,GC,00000040,00000049,07
00005,17999359,10110,GC,00000040,00000049,07
00006,17999359,10110,GD,00000400,00000499,08
00006,17999359,10110,GD,00000400,00000499,08
```

Attachment 4: File Format for Head/Branch Office Number Assignment

	Column Name	Format	Column Size	Remarks
Head/ Branch Office Number Assignment Main File	Master File of Number Assignment	Alphabetic	1	1 English letter, invariably “M”
	Invoice Year and Month	Numeric	5	5 digits, i.e., the Year of the ROC era/month format presented as YYYYMM E.g., for invoices issued during the January-February period of the Year of the ROC era 104 [Gregorian calendar year 2015], enter 10402
	Invoice Alphabetic Code	Alphabetic	2	2 English letters, determined by month and invoice type
	Ending Invoice Number	Numeric	8	8 digits, e.g., 00000499
	Starting Invoice Number	Numeric	8	8 digits, e.g., 00000000
	Invoice Type	Numeric	2	2 digits; enter 07 or 08 07: electronic uniform invoices to which general tax computation is applied 08: electronic uniform invoices to which special tax computation is applied
	Master or Branch Office Code	Alphanumeric and Numeric	8	8 letters or digits, e.g., 00000000
Head/ Branch Office Number Assignment Detail File	Detail File of Number Assignment	Alphabetic	1	1 English letter, invariably “D”
	BAN (Head/Branch Office)	Numeric	8	8 digits
	Serial Number	Numeric	5	5 digits, e.g., 00001
	Tax ID Number	Numeric	9	9 digits
	File Code Number	Alphanumeric and Numeric	8 8	8 letters or digits, e.g., 12345678
	Invoice Year and Month	Numeric	5	5 digits, i.e., the Year of the ROC era/month format presented as YYYYMM E.g., for invoices issued during the January-February period of the Year of the ROC era 104 [Gregorian calendar year 2015], enter 10402

	Invoice Alphabetic Code	Alphabetic	2	2 English letters, determined by month and invoice type
	Starting Invoice Number	Numeric	8	8 digits, e.g., 00000000
	Ending Invoice Number	Numeric	8	8 digits, e.g., 00000499
	Number of Invoice Books	Numeric	10	10 digits at maximum, e.g., 5
	Invoice Type	Numeric	2	2 digits; enter 07 or 08 07: electronic uniform invoices to which general tax computation is applied 08: electronic uniform invoices to which special tax computation is applied
	File Creation Date	Numeric	8	8 digits, i.e., the Gregorian calendar year-month-day format presented as YYYYMMDD E.g., 20130101
	Branch Office Information	Numeric	8	8 digits, e.g., 00000000

Note: Provide in CSV (comma-separated values) format, in which each column is separated by a comma.

Example 1: Head office requests the E-Invoice Platform to retrieve electronic uniform invoices to which general tax computation is applied

EK00000000-00000999, totaling 1,000 numbers, in 20 invoice books, each with 50 numbers

EK00000000-EK00000099, totaling 100 numbers, in 2 invoice books, with the assignment of the branch office BAN 18372707

EK00000000-EK00000099, totaling 250 numbers, in 5 invoice books, with the assignment of the branch office BAN 18372755

EK00000100-EK00000999, totaling 650 numbers, in 13 invoice books, with the assignment of the branch office BAN 18372761

CSV format:

M,10108,EK,00000999,00000000,07,00000000

M,10108,EK,00000999,00000000,07,00000000

D,18372707,00001,491010299,12345678,10108,EK,00000000,00000099,2,07,20120512,00000000

D,18372707,00001,491010299,12345678,10108,EK,00000000,00000099,2,07,20120512,00000000

D,18372755,00002,490603253,12345678,10108,EK,00000100,00000349,5,07,20120512,00000000

D,18372755,00002,490603253,12345678,10108,EK,00000100,00000349,5,07,20120512,00000000

D,18372761,00003,581412115,12345678,10108,EK,00000350,00000999,13,07,20120512,00000000

D,18372761,00003,581412115,12345678,10108,EK,00000350,00000999,13,07,20120512,00000000

Example 2: Head office requests the E-Invoice Platform to retrieve electronic uniform invoices to which special tax computation is applied

FH00000000-00000999, totaling 1,000 numbers, in 20 invoice books, each with 50 numbers

FH00000000-FH00000099, totaling 100 numbers, in 2 invoice books, with the assignment of the branch office BAN 18372755

FH00000100-FH00000999, totaling 900 numbers, in 18 invoice books, with the assignment of the branch office BAN 18372761

CSV format:

M,10108,EK,00000999,00000000,07,00000000

M,10108,EK,00000999,00000000,07,00000000

D,18372755,00001,490603253,12345678,10108,EK,00000000,00000099,2,07,20120512,00000001

D,18372755,00001,490603253,12345678,10108,EK,00000000,00000099,2,07,20120512,00000001

D,18372761,00002,581412115,12345678,10108,EK,00000100,00000999,18,07,20120512,00000002

D,18372761,00002,581412115,12345678,10108,EK,00000100,00000999,18,07,20120512,00000002

Example 3: Head office requests the E-Invoice Platform to retrieve electronic uniform invoices
FH00000000~00000999, totaling 1,000, in 20 invoice books, each with 50 numbers
FH00000000~ FH00000199 totaling 200 numbers, in 4 invoice books, with the assignment of the branch
office BAN 18372782
FH00000200~ FH00000999 totaling 800 numbers, in 16 invoice books, with the assignment of the
branch office BAN 18372777

CSV format:

```
M,10108,FH,00000999,00000000,08,00000000  
M,10108,FH,00000999,00000000,08,00000000  
D,18372782,00001,480728251,12345678,10108,FH,00000000,00000199,4,08,20120512,00000003  
D,18372782,00001,480728251,12345678,10108,FH,00000000,00000199,4,08,20120512,00000003  
D,18372777,00002,580604186,12345678,10108,FH,00000200,00000999,16,08,20120512,00000004  
D,18372777,00002,580604186,12345678,10108,FH,00000200,00000999,16,08,20120512,00000004
```

Attachment 5: Application form for the testing/reexamination/reinstatement of the electronic uniform invoices system of a new/current value-adding center

Application form for the <input type="checkbox"/>testing/<input type="checkbox"/>reexamination/<input type="checkbox"/>reinstatement of the electronic uniform invoices system of a new/current value-adding center				
Basic Information				
Business Entity's Name		Responsible Person's Name		
BAN		Tax ID Number		
Contact Person's Name				
Contact Address				
Contact Phone		Fax		
Application Information				
Transmission Application (Turnkey) Firewall Policy Setting (check the intended transmission method and fill in the external IP address of the host for uploading electronic uniform invoices data)	Connection IP within the verification environment	<input type="checkbox"/> New application	IP:	SFTP port: 2222 SFTP port: 2222 HTTPS port: 443 HTTPS port: 443
		<input type="checkbox"/> Deletion	IP:	
	Connection IP within the formal environment	<input type="checkbox"/> New application	IP:	
		<input type="checkbox"/> Deletion	IP:	
Scheduled Test Date	From to <input type="checkbox"/> Tester same as contact person (Fill in this column only for a new application or for change of information. During the stated period, your IT personnel will have access to test the verification environment for uploading electronic uniform invoices data to the E-Invoice Platform.)			
Items to be Tested: B2B Exchange, B2B Deposit Certificate and B2C Deposit Certificate (Note: In accordance with Paragraph 3 of Point 14 of the Directions for the Implementation of Electronic Uniform Invoices Operations, value-adding centers shall provide exchange services)				
1. Issue, cancellation, allowance, sales return, purchase return 2. Alphabetic code check 3. Transmission, receipt 4. Common carrier (B2C) 5. Donation (B2C) 6. Processing of lists of lottery-winning uniform invoices (B2C) 7. Membership carrier (B2C)				
Applicant's Signature / Seal				
	(Applicant's seal)		(Responsible person's seal)	
Year of the ROC era Month Day				

Attachment 6: Application Form for a Business Entity to Serve as a Value-Adding Center/for Regular Reapproval as a Value-Adding Center, the Electronic Uniform Invoices Services Plan, Reinstatement, and the Letter of Undertaking

Application Form <input type="checkbox"/> for a Business Entity to Serve as a Value-Adding Center/<input type="checkbox"/> for Regular Reapproval as a Value-Adding Center/<input type="checkbox"/> for Reinstatement			
Approval Agency	_____ Branch (Office, Service Station), National Taxation Bureau of _____, Ministry of Finance		
Eligibility	Paragraph 1, Point 12, Directions for the Implementation of Electronic Uniform Invoices Operations		
Annexed Materials	1. Documentation of having passed the testing of its electronic uniform invoices system. 2. Electronic Uniform Invoices Services Plan (see Table 6-1) and the Letter of Undertaking (see Table 6-2). 3. The sample of a certificated copy of electronic uniform invoice and the business entity's electronic certificate of sales return, purchase return, or allowances. 4. For those who use electronic uniform invoices with certificate, the proof of having complied with the certification request requirements. 5. Certificate that the information security management system of the electronic uniform invoices system conforms to the CNS27001 national standard or ISO27001 international standard. 6. Other (please specify): _____.		
Applicant	Business Entity's Name		Company Seal
	BAN		
	Tax ID Number		
	Business Address		
	Responsible Person		
	National ID Card Number		
Contact Information	Contact Person's Name		Responsible Person's Seal
	Contact Person's Phone		
	Fax (Optional)		
	Mobile (Optional)		
	Mailing Address		
Firm (Optional)	Firm Name		Responsible Person's Seal
	BAN / National ID Card Number		
	Person in Charge of the Case		
	Firm Phone		
Legal Basis	Pursuant to the Directions for the Implementation of Electronic Uniform Invoices Operations.		
Application Date	Year of the ROC era _____ Month _____ Day _____		

Table 6-1

Electronic Uniform Invoices Services Plan of Value-Adding Center

1. Description of Eligibility

(e.g., the present scale of operation, achievement in establishment of electronic uniform invoices system or implementation of other IT operations and services, type of service (B2B or B2C), quantity and ratio of electronic uniform invoices issued and received in the past, record or no record of past due business tax or business income tax payments or related administrative fines.)

2. Description of SOP

(Including procedures for preventing the business entity from duplicating or wrongly issuing electronic uniform invoices and missing or failing to upload, etc., and the procedures for informing the business entity to improve when irregularities in issuing electronic uniform invoices are found)

3. Summary of Facilities and Equipment (including specifications of host and network equipment and bandwidth)

4. In the event the applicant fails to pass the examination or review by the competent tax authority within the time limit, terminates the service on its own or is suspended by the competent tax authority, the procedures for notifying the entrusting business entities and for the return of the records related to the electronic uniform invoices of the entrusted period.

5. Other

Table 6-2

Letter of Undertaking by Value-Adding Center

This Company/Business (“applicant”) hereby declares that the design and operation procedures of the applicant’s electronic uniform invoices system meet every requirement with the provisions of the Directions for the Implementation of Electronic Uniform Invoices Operations, and undertake the following:

1. The applicant will cooperate with on-site inspections and spot tests of electronic uniform invoices system conducted by the Ministry of Finance or its designated personnel.
2. The applicant will maintain the information security management system of the electronic uniform invoices system in conformity with the verification and validity of CNS27001 national standard or ISO27001 international standard, perform the duty of care for the processing, transmission, and exchange of electronic uniform invoices data, and comply with the confidentiality provisions in accordance with relevant laws and regulations.

In the case of any non-compliance with the aforesaid guarantee (declaration), violation of the above Directions, or other laws and regulations, the applicant agrees to the cancellation of its qualification as a value-adding center without any objection.

This Letter of Undertaking is submitted to:

_____ Branch (Office, Service Station), National Taxation Bureau of _____,
Ministry of Finance

Declarant: (seal stamp)

BAN:

Responsible Person: (seal stamp)

National ID Card Number:

Business Address:

Contact Person:

Contact Phone:

Year of the ROC era _____ Month _____