

Title :

A foreign enterprise, institution, group, or organization having no fixed place of business within the territory of the R.O.C. which sells electronic services to domestic individuals may be exempted from the issuance of uniform invoices within a specific period.

A foreign enterprise, institution, group, or organization having no fixed place of business within the territory of the R.O.C. which sells electronic services to domestic individuals shall apply for taxation registration in accordance with Article 28-1 of the Value-Added and Non-Value-added Business Tax Act. The Business Entity may be exempted from the issuance of uniform invoices from May 1, 2017 to December 31, 2018 in accordance with Subparagraph 35, Article 4 of the Regulations Governing the Use of Uniform Invoices. The abovementioned Business Entity must file and pay tax.

(Issuance of Decree No.10604506690 by the MOF on 24 February 2017)