

Title :

The business entity prescribed in Subparagraph 4, Article 6 of the Value-Added and Non-Value-Added Business Tax Act that fails to issue cloud invoices in accordance with the regulation before 31 December 2019 may be exempted from punishment.

The business entity prescribed in Subparagraph 4, Article 6 of the Value-Added and Non-Value-Added Business Tax Act shall issue cloud invoices from 1 January 2019 in accordance with the Regulations Governing the Use of Uniform Invoices. Where a business entity fails to issue cloud invoices by following the regulations before 31 December 2019, the competent tax authority shall actively give guidance and would not impose the penalties in accordance with Articles 48 and 52 of the Value-Added and Non-Value-Added Business Tax Act, and Article 44 of the Tax Collection Act.

(Issuance of Decree No.10704607091 by the MOF on 16 July 2018)