

# **Directions for Application to Access the Archives of the Taxation Administration**

## **Article 1**

These Directions were formulated by the Taxation Administration for the handling of applications to view, hand-copy, or duplicate archives in accordance with Articles 17 to 21 of the Archives Act.

## **Article 2**

The applicant should fill out the application or write down the items below to apply.

- (1) The name of the applicant, birth date, telephone number, address, and ID number. If the applicant is a legal person or group with a manager or representative, the name, place of operations, as well as the manager or representative's name, birth date, telephone number, and address should be included, and copies of supporting documents should be submitted.
- (2) The agent's name, birthday, telephone, address, and ID number.  
A person who is the intended agent should bring a letter of appointment.  
A statutory agent should indicate their relationship and submit copies of supporting documents.
- (3) Application items.
- (4) The document number, file (number), the name of the document, subject of content or other information that can be used to query the file number
- (5) The purpose of application.
- (6) The necessary reason for using the original document.
- (7) The date of application.

The document can be delivered in person, by mail, or fax.

## **Article 3**

In principle, access to the archives is granted for reproduced documents. If access to the original documents is necessary, the reason should be written during application.

## **Article 4**

Applications to access the archives shall be sent to the responsible office division based on the nature of said archives.

The division undertaking the application to access the archives should confirm its correctness according to the items of the application form. If there is any mistake, please use a separate sheet to correct the document number, name, file (number), or

content.

Relevant materials should be verified in accordance with the law within 30 days from the date of acceptance.

If the application is not in compliance with the procedure or the information is incomplete, the applicant shall be notified to make corrections within seven days. The application may be rejected if it is not corrected or cannot be corrected by the expiration date. For those who have supplemented and corrected information, the 30 days for approval or refusal shall be counted from the date of supplementation and correction by the applicant.

#### **Article 5**

Approval of the application to access the archives shall be handled in accordance with Article 18 of the Archives Act, Article 18 of the Freedom of Government Information Law, Article 46 of the Administrative Procedure Act, and other laws and regulations.

#### **Article 6**

Based on the content of the application, the undertaking division may issue an approval application notice (Annex III) and approval form (Annex IV). When necessary, the undertaking division may notify agencies relevant to the archives in question and ask their opinion. In the case of denial of the application, the reason should be stated; and the approval application notice should state the items below:

- (1) Subject of approval document.
- (2) Means, time, and place of public access to the archives.
- (3) Guidelines to public access to the archives and fee standard.
- (4) Relevant identification documents that should be prepared.

#### **Article 7**

An approved application for archives access, in principle, only implies access to duplicates except that application for access to original archives has been approved. Based on the principle of separation, if a part of the archives shall be restricted from public access or provision, that part shall be removed from the access, while access to other parts of the archives shall be provided. Paper archives may be provided for access, without effecting the interpretation of the containing information of the archives, through the following ways:

If parts of the original archives that are detachable shall be restricted from the public access, these parts shall be removed from the original archives, before the access taking place.

If parts of the original archives, which are not detachable, shall be restricted from the public access, then these parts shall be concealed appropriately, before the access through photocopy or scanning taking place.

The respective unit shall put a remark describing what parts of the original archives have been removed or concealed in the Archives Application Receipt to inform the applicant.

#### **Article 8**

When the applicant receives the approval notification, they should go to the Taxation Administration immediately and contact the responsible office division within three days.

When accessing the document, the applicant should present their identifications with photo for registration, after which they can enter the records reading room.

#### **Article 9**

An applicant may have archives access only at the premises designated for that purpose; shall hand over the archives and the borrowed stationary to the accompanying staff during her/his necessary but temporary leave without bringing them outside the designated premises; and shall also have finished logging out the NTA's computer, which the applicant has used to search for the archives catalog, before leaving the premises.

#### **Article 10**

The responsible office division should provide document access to the applicant and obtain their signature.

#### **Article 11**

When an applicant accesses the archive, they should keep the document complete. In the case of any of the following actions, the Taxation Administration should revoke access.

Violators of criminal statutes will be turned over to the prosecutorial agency for investigation and prosecution.

1. Add notations, scratch off/alter, change, remove, add marks to, or contaminate the records.
2. Dismantle archive bindings.
3. Destroy archives or alter archive content in any other manner.

#### **Article 12**

After access to the archives is completed, the responsible office division should check for any damages. If there is damage, it should be noted on the public access records receipt form.

### **Article 13**

The applicant should return the document on the same day. If the applicant needs access to the same materials on the next day, he/she must file a separate application for it, and the responsible office division should note the situation.

### **Article 14**

After the applicant finishes using the archive, the responsible office division should check the document, note that the document was returned on the archives application receipt, and give the first carbon paper to the applicant.

### **Article 15**

After the applicant returns the archives, they should pay the fee to the Taxation Administration, according to the "Fee Standards for Viewing, Hand-copying or Duplication of Archives" by the National Archives Administration, National Development Council. If mailing service is needed, a mail fee will be charged, with an additional processing fee of NT\$50. After the applicant pays the fee, the receipt should be given to them. The applicant can take the receipt and ask the responsible office division for a copy of the document.

### **Article 16**

The records reading room is open weekdays 9:00 -12:00, 14:00 to 17:00. The service is closed on weekends, national holidays, and other rest days. An announcement will be made if the reading room is closed for any other reason.

### **Article 17**

The flow chart for the Directions for Taxation Administration is as in Annex VI.

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