

# e-Tax alert

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## Draft amendment on partial articles of Taiwan Tax Registration Rules

In response to the rapid development and the popularization of companies selling goods and services through online platforms, APPs, or other electronic means, the Taiwan Ministry of Finance (MOF) drafted amendments regarding the Taiwan Tax Registration Rules. To be more specific, it is observed that domain names and IP addresses of the foregoing companies are just as important in the e-commerce world as the name and address of business entities. Thus, the business entities that sell

goods and services through online platforms, APPs, or other electronic means shall also register such information in order to improve the efficiency of the taxation registration system.

The draft amendments were announced on 23 November 2021 and scheduled to become effective on 1 March 2022. The key amendments are summarized as follows:

Amended Key Items	Amendments Summary
Registration Requirements	<ol style="list-style-type: none"> <li>Domain name and IP address should be registered.</li> <li>For business entities who apply for sellers' memberships with e-service suppliers, the respective member account usernames should also be registered.</li> </ol>
Deadline for Filing a Tax Registration Amendment	<ol style="list-style-type: none"> <li>For registered business entities selling goods and services via electronic means: by 15 March 2022</li> <li>For business entities starting to sell goods and services via electronic means: within 15 days from the date the fact incurred</li> </ol>
Disclosure Requirements	Registered name and Taiwan business ID of a business entity selling goods and services via electronic means should be displayed on online platforms or APPs (applicable to entities who specialize or operate concurrently both).

### KPMG Observations

For local entities not engaged in selling goods and services through online platform, APPs, or other electronic means, the draft amendments would have no effect. If, however, these companies decide to engage in the aforementioned

practices after the scheduled effective date of the new rules (1 March 2022), they should file tax registration amendments within 15 days from the date whereby the change of operation begins.

Foreign ESS entities should basically not be caught under the current draft amendments on the other hand, as the amendments are meant to only apply to those business

entities that have fixed place of business in Taiwan. It should be noted, nonetheless, that with respect to the disclosure requirement, there is one situation where foreign ESS entities will be affected. When Taiwanese business entities use a foreign ESS entity's online platform and/or APP to sell their products and services to Taiwanese customers, under Article 4-1, the foreign ESS entity is required to provide assistance in displaying these Taiwanese business entities' registered name and business IDs on their respective seller webpages and APP pages.

Once the new rules become effective, in cases where companies fail to comply with the registration requirements (i.e. not providing the domain name and IP address) within the specified time period, there will be fines ranging from NTD\$1,500 to NTD\$15,000. It should also be noted that failure in compliance with the rules may result in continuous fines for each violation until regulation requirements are met. For the non-compliance of the disclosure requirements, there is no fine or penalty to be imposed on both local business entities and foreign ESS entities under the current version of the draft.

The governing authority also reminds that any feedback and concerns on the current draft amendments should be voiced back to the MOF before 22 January 2022 to be taken into account. KPMG will also follow on the official amendment and the revisions from the draft version.



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