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Summary:

According to Articles 39 and 67 of the Employment Service Act and Article 4 of the Regulations for Permission and Supervision of Private Employment Services Institution, expenses charged to employers, job applicants or foreign persons by employment service organizations must be charged through a Government Uniform Invoice under the Value-added and Non-value-added Business Tax Act.

Full text: According to Article 39 of the Employment Service Act ("the Act"), private employment services agencies must prepare and keep certain documents and information in accordance with regulations, and must not evade, obstruct or refuse to cooperate when inspected by the competent authority. Article 4, paragraph 1 of the Regulations for Permission and Supervision of Private Employment Services Institution ("the Regulations") stipulates that when a private employment services agency collects fees, it must issue a receipt and keep a stub of the receipt. Article 8, paragraph 1, subparagraph 3 of these Regulations stipulates that the documents referred to in Article 39 of this Act include the receipt stubs specified in Article 4, paragraph 1. Letter Tai-Cai-Shui-Zi No. 0920453921 dated 28 November 2003 from the Ministry states that private employment services agencies must issue a Government Uniform Invoice under the Value-added and Non-value-added Business Tax Act when they collect service fees or transportation fees from foreign workers. According to Interpretation Order Lao-Wai-Zi No. 0920067040 dated 5 February 2004 from this Council, expenses charged to employers, job applicants or foreign persons by employment service organizations must be charged through a Government Uniform Invoice under the Value-added and Non-value-added Business Tax Act.

2. For instance, failure by Company X to keep the stub receipts for certain charges as required by Article 8 of these Regulations amounts to a suspicion of violating Article 39 of this Act, which is punishable with fines TWD 60,000 or less than TWD 300,000 pursuant to Article 67, paragraph 1 of this Act. A company's failure to issue a Government Uniform Invoice to their foreign worker in accordance with the Regulations amounts to a suspicion of violating the foregoing tax act, and the tax authorities are urged to investigate and handle the matter as appropriate.