

娛樂稅 AMUSEMENT TAX

Reminder Notice

1. Introduction:

Amusement tax, as a type of special sales tax, is imposed on consumers according to ticket prices or amount charged. What most distinguishes amusement tax from other taxes is that a person who pays for entertainment is the taxpayer while the tax collection agent is an owner of amusement places, a recreational facility provider or a sponsor of recreational activities.

2. Tax Collection Methods:

(1) Voluntary payment:

An amusement tax collection agent shall calculate the tax payable by applying the taxable rate to the monthly sales volume of recreation admission tickets or the sales volume of issued invoices. Furthermore, the agent shall file the tax bill for voluntary payment of amusement tax or complete the declaration online by clicking on the electronic payment hyperlink connecting to the paytax website and make the tax payment online. Alternatively, the agent may also print out the tax bill and make the tax payment with the local tax authority.

(2) Tax assessment method:

The monthly amusement tax to be collected by a collection agent is assessed by the taxing authority responsible for collecting local taxes; a tax bill is sent to the collection agent for tax payment.

3. Rewards:

The taxing authority responsible for collecting local taxes shall grant a reward to the collection agents who collect amusement tax according to law and make payment as scheduled by refunding 1% of the collected tax.

4. How to protect your rights and prevent mistakes and subsequent punishments:

Business entities in the entertainment and recreation sector shall apply to the competent tax authority for registration and proxy collection of amusement tax prior to business establishment, relocation, amendment, changes, reorganization, merger, ownership transfer or termination. Violators are liable to a fine of no less than NT\$15,000 and no more than NT\$ 150,000.