

Taiwan ceases use of Computer Uniform Invoices from 1 January 2021

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From 1 January 2021, Taiwan's Ministry of Finance (MOF) will cease the use of value-added tax (VAT) Computer Uniform Invoices (CUI). This date marks the end of the three-year transition period to the new VAT Government Uniform Invoice (GUI)¹ system.

Local tax authorities have been actively assisting taxpayers using the CUI to transition to the electronic GUI or to other types of GUI since 2017. Taxpayers will need to use one of the other types of GUI best suited to their needs (e.g., based on their business size, sales revenue and technology platforms).

This change will affect all companies and branches that operate in Taiwan.² Consequently, taxpayers should finalize their transition process before the transition date to avoid any business disruptions.

Endnotes

1. VAT invoices in Taiwan are called GUI, which are printed and sold by the MOF. The format, content and use are regulated in the Regulations Governing the Use of Uniform Invoices (Regulations). There are five types of GUI as defined under the Regulations: triplicate, duplicate, cash register, special and electronic.
2. Foreign e-commerce operators should already be subject to electronic GUI regulations. See EY Global Tax Alert, [Taiwan's uniform invoice regulations require action by foreign e-commerce operators](#), dated 29 January 2019.

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