


Content

Title :	Regulations for Reducing Business and Entertainment Taxes for Cultural and Arts-related Enterprises 
Date :	2016.05.19
Legislative :	1. Announced on June 30th, 1993 2. Amended on September 16th, 2003 3. Amended on May 19th, 2016
Content :	<p>Article 1 These Regulations are prescribed according to Article 30 of the Culture and Arts Reward Act ("the Act").</p> <p>Article 2 The following enterprises engaged in the display, performance, projection or broadcast, auction, or other cultural and artistic activities relating to Article 2 of the Act may apply to the Ministry of Culture to receive approval for a business tax exemption or reduction of entertainment tax on the income generated from cultural services or sales:</p> <ol style="list-style-type: none">1. Public cultural organizations, public welfare groups or foundations legally existing under the General Provisions of the Civil Law, or other cultural and arts-related enterprises that have already registered with the competent authority in charge or with the court.2. Cultural and arts-related enterprises that have completed the company, commercial, or limited partnership registration. <p>Article 3 For an application for business tax exemption or entertainment tax reduction referred to in the previous Article to be approved, the following documents should be submitted:</p> <ol style="list-style-type: none">1. application letter;2. documents evidencing the conformation to the rules in the preceding Article;3. materials related to performing conducting cultural and artistic activities;4. the responsible person's identification papers; and5. other documents as prescribed by the Ministry of Culture. <p>The application documents referred to in the preceding paragraph shall be submitted at least one month before the start of the activity, otherwise they will not be accepted.</p> <p>Article 4 After the Ministry of Culture receives the application, and the Ministry of Finance and the competent authority in charge examine and approve the application, the Ministry of Culture shall issue an approval document, and notify the Ministry of Finance and the competent authority in charge. The approval document shall explain the scope of approval.</p> <p>Article 5 If the cultural and arts-related enterprises applying for</p>

the approvals in accordance with Article 2 is in compliance with the provision of Article 12 of the Act, and the enterprises and the activities they conduct are not one of the following, such enterprises can be approved for business tax exemption or entertainment tax reduction:

1. one that would harm national interest or national honor;
2. one that violates national policy or laws and regulations; or
3. one that would jeopardize public order or good morals.

Article 6 After the cultural and artistic activities in Article 2 receive approval, income from such activities will be exempt from business taxes.

Article 7 After the cultural and artistic activities in Article 2 receive approval, their entertainment tax shall be reduced by half. But if Item 1, Paragraph 1 of Article 4 of the Entertainment Tax Law provides that the income should be exempt from such tax, that rule shall be followed.

Article 8 Those who receive an exemption of business tax or reduction of entertainment tax according to these Regulations, should, before the activity, register the tax exemption or tax reduction approval document with the tax authority; after the activity they should submit related documents to the tax authority for examination and verification.

Article 9 If the cultural and artistic activities that are approved according to these Regulations exceed their scope of approval or violate the laws and regulations, the Ministry of Culture may revoke the approval and notify the Ministry of Finance and the competent authority in charge.

Article 10 When other related bodies (organizations), groups, or schools besides the cultural and arts-related enterprises referred to in Items 1 and 2 of Article 2 temporarily put on the displays, live performances, broadcast performances, or other cultural and artistic activities outlined in Article 2, they may apply for approval of business tax exemption or entertainment tax reduction in accordance with these Regulations.

Article 11 These Regulations shall become effective on the date of promulgation.