

# What is GUI?

## Understanding Taiwan Tax Regulations

In Taiwan, all enterprises must apply to purchase pre-printed invoice books from the Government. Only Government printed invoice books can be used for issuing invoices to customers.

### Background

Taiwan GUI stands for Government Unified Invoice. In Taiwan, all enterprises must apply to purchase pre-printed invoice books from the Government. Only Government printed invoice books can be used for issuing invoices to customers. If a company would like to use self-printed invoices, it must apply for pre-approval from the Government. Further, such self-printed invoices must bear serial numbers allocated by the Government.

If an invoice is issued by one business entity to another, the invoice must bear the Government Unified Invoice Number of the other entity. The Government Unified Invoice Number is generally viewed as the identity number of a business entity in Taiwan.

Through control over the serial numbers on GUI and also the counterparty's GUI number, the Government can track invoices issued by one business to another. Through cross-checking VAT filings to income tax returns, it is difficult for businesses in Taiwan to under-report income.

Also as a means to prevent businesses from under-reporting income for transactions carried out with individuals by not issuing GUIs, the Government has introduced a lottery system using GUI serial numbers. The purpose of this mechanism is to encourage individuals to ask

sellers to issue GUIs. Customers that obtain GUIs for non-business purposes can cross-check GUI serial numbers to rotary numbers announced by the Government. The top prize of the rotary is set at TWD 10 million. Please see the appendix for samples of different types of GUIs in Taiwan. Please see the appendix below for examples of GUIs.

### Cancellation of GUI/ Sales Return

If cancellation occurs within the same VAT filing period, the seller has an obligation to retrieve the original GUI from the customer. Once the original copy has been retrieved, the seller should mark the copy "cancelled" and issue a new GUI to the customer.

If cancellation occurs subsequent to the VAT filing period, the buyer needs to complete and rubber stamp a "Sales return, purchase return, and discount note form (銷貨退回、進貨退出及折讓證明單)" and return it together with the original GUI to the seller. Through this procedure, VAT can be claimed back as credit in the next VAT filing.

### Sales Discount

Sales discounts granted should be disclosed under the remark section of the GUI. If the sales discount occurs after the GUI is issued but within the same VAT filing period, the seller should

retrieve the original GUI and re-issue a revised GUI to the customer.

If a sales discount is granted subsequent to the VAT filing period, the buyer needs to complete a "Sales return, purchase return, and discount note (銷貨退回、進貨退出及折讓證明單)." There is no need to return the original GUI to the seller in this case.

VAT on sales returns or sales discounts can be claimed back as credit in the VAT filing if proper procedures have been carried out to justify the transaction.

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## Contact



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## Appendix

Local invoices also known as GUIs (Government Uniform Invoices):

### 1. Triplicate GUI:

Sample

RU 07064153 稅 一 發 票 (三 聯 式)  
 九 十 六 年 一 、 二 月 份

買受人: X  
 統一編號: [redacted]  
 地址: [redacted] 中華民國 96 年 4 月 25 日

品 名	數 量	單 價	金 額	備 註
XXX			1,000-	
				營業人蓋用統一發票專用章
銷 售 額 合 計			1,000-	
營 業 稅	應 徵 額	稅 率	稅 額	
			50-	
總 計			1,050-	
總計新臺幣 (中文大寫) 千 百 拾 一 萬 零 千 一 百 伍 拾 元				

第一聯 存根聯  
 ↓  
 GUI stamp clip.



3. Printed out version of Internet GUI:

# 新光三越

SHINKONG MITSUKOSHI

100年09~10月 XP-08976305  
紙本電子發票收執聯 隨機碼: 8112  
新光三越百貨(股)公司 www.skm.com.tw  
台北信義分公司二館 (02)8780-1000  
NO.70824891 台北市信義區松高路12號

發票金額: 50  
開立: 2011/10/10 14:30:08  
列印: 2011/10/10 14:30:08



\*\*\*\*請盡快申請電子發票無紙化\*\*\*\*

## 銷貨明細表

6108453  
銷售 機215131序039905員61084531  
入帳2011/10/10系統2011/10/10 14:30  
9900007108631 7108631小吃Food Co  
1\*500 50TX  
小 計: 50  
合 計: 50

現金 50  
122 發票金額: 50

