



## **Press Release from the Taipei Branch, Administrative Enforcement Agency, Ministry of Justice**

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### **Cross-Border Tax Enforcement! Taipei Branch Fully Recovers Tax Arrears from Overseas E-Commerce Company**

The Taipei Branch of the Administrative Enforcement Agency(AEA) under the Ministry of Justice has added another successful case to its record of cross-border tax enforcement! An overseas e-commerce company engaged in selling remote access software was transferred to the Taipei Branch for enforcement due to its failure to pay Profit-seeking Enterprise Income Tax totaling over NT\$3.35 million for the fiscal years 2020 to 2022. Despite the absence of a fixed commercial situs or agent within Taiwan, which caused significant enforcement challenges, the Taipei Branch successfully contacted it with the assistance of multiple investigation and cooperation from domestic companies. Eventually, the company paid the full amount of tax arrears, demonstrating the Taipei Branch's active commitment and determination in cross-border enforcement matters.

The Taipei Branch stated that although the overseas e-commerce company had completed taxation registration in Taiwan, there were no assets or income within the country to enforce upon. Furthermore, as it had neither established a fixed place of business nor legal representative in Taiwan, the Taipei Branch had to request the Ministry of Foreign Affairs' Munich Office in Germany to serve relevant enforcement orders on its

behalf. However, the company remained unresponsive despite receiving the documents.

Undeterred by these obstacles, the Taipei Branch actively investigated the company's domestic transaction partners and issued enforcement orders to seize its receivables through those partners. Although these garnishment efforts were initially unsuccessful, the executors were eventually able to obtain contact information for the company's business representative in Germany via one of the business partners. The Taipei Branch promptly made contact with it via email, providing a detailed explanation of the outstanding tax liabilities and payment procedures.

Acknowledging the firm stance of the Taipei Branch, the overseas company confirmed the tax amount and subsequently remitted the full payment from abroad into the designated account. The referring authority, the Taipei National Taxation Bureau of the Ministry of Finance, confirmed settlement of the case in February of this year (2025). This successful full recovery not only underscores the proactive efforts of administrative enforcement authorities in addressing tax arrears involving cross-border e-commerce entities but also serves to uphold the realization of the State's fiscal claims.

The Taipei Branch appealed that paying Profit-seeking Enterprise Income Tax is a fundamental obligation of all enterprises. Both domestic businesses and overseas e-commerce operators must comply with Taiwan's legal framework by proactively declaring taxable income and fulfilling their tax obligations to avoid administrative enforcement due to tax delinquency. Once referred for enforcement, businesses should face the matter proactively to prevent reputational damage or operational disruptions.

Additionally, in light of the recent surge in fraud cases, where scammers impersonate government agencies—including local branches of the AEA—to falsely claim unpaid taxes and demand immediate payment or personal information, the Taipei Branch urges the public to remain vigilant. All official notices and documents related to administrative enforcement are delivered through lawful channels, and the agency will never request payment via text message. If in doubt, please call the 165

anti-fraud hotline or contact the relevant branch office directly to verify and avoid falling victim to fraud.