

# Statistics of Taxpayer Rights Protection Cases Accepted by Customs

(1<sup>st</sup> quarter, 2019)

## 1. Number of cases

From Jan 1, 2019 to Mar 31, 2019, the Customs accepted 8 cases of taxpayer rights protection, including 1 case of assistance in communicating and coordinating tax disputes, 4 cases of acceptance of complaints or petitions, and 4 cases of consultation and assistance of administrative remedies. Most of the cases accepted by Customs were acceptance of complaints or petitions of taxpayers, accounting for 50 percent of all cases.

Statistics of Taxpayer Rights Protection Cases (1 <sup>st</sup> quarter, 2019)				
Authority	type Assistance in communicating and coordinating of tax disputes	Acceptance of complaints or petitions	consultation and assistance of administrative remedies	Total
Keelung Customs	-	-	3	3
Taipei Customs	-	2	-	2
Taichung Customs	1	-	-	1
Kaohsiung Customs	-	2	-	2
<b>Total</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>8</b>
<b>Rate</b>	<b>12.5%</b>	<b>50%</b>	<b>37.5%</b>	<b>100.00%</b>

## 2. Time limitation and ratio of cases where applicants do not apply for administrative remedies

(1) Time limitation

As of March 31, 2019, there were 8 taxpayer rights protection cases accepted and closed by customs. All the cases were closed within processing time. There were no overdue cases.

(2) Ratio of cases where applicants do not apply for administrative remedies

As of March 31, 2019, there was one case of communication and coordination of tax disputes closed by customs. The applicant did not file an application for administrative remedy subsequently. Ratio of cases where applicants do not apply for administrative remedies is 100%.

Time limitation and ratio of cases where applicants do not apply for administrative remedies (1 <sup>st</sup> quarter, 2019)				
Authority	Time limitation			Total
	Communication and coordination of tax disputes	Complaints or petitions	Consultation and assistance of remedies	
Keelung Customs	-	-	100%	100%
Taipei Customs	-	100%	-	100%
Taichung Customs	100%	-	-	100%
Kaohsiung Customs	-	100%	-	100%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>