Article 9 [Recovery of electronic records] ① If any part of the electronic record is lost, destroyed, or damaged and the requirements of each subparagraph of Article 4 (2) are not met, the taxpayer shall restore or rewrite the relevant file without delay and provide the reasons for this. The time when it occurred, the person in charge of it, the reason, etc. must be managed separately. ② If the relevant file cannot be restored or recreated in accordance with the provisions of paragraph 1, the responsibility for proving books and evidence related to tax base reporting lies with the taxpayer. Chapter 3 Supplementary Provisions Article 10 [Obligation to submit electronic records, etc.] ① Electronic records and documents under each subparagraph of Article 5, Paragraph 1, that tax officials preserve for the purpose of their duties, such as tax audits, as prescribed by each tax law. If requested to submit, the taxpayer must submit it without delay. ② If a tax official requests the taxpayer to convert the electronic records kept by the taxpayer into a text file or DBF file and submit it pursuant to the provisions of paragraph 1, the taxpayer must convert the original and submit it without delay. ③ A person who keeps electronic records on behalf of a taxpayer must submit them without delay when a tax official requests the electronic records of a person subject to investigation in connection with a tax audit. Article 11 [Verification of Conformity] ① Tax officials may conduct inspections during tax audits or in other necessary cases to verify whether electronic records preserved by taxpayers comply with the provisions of Article 4 (2). In this case, it includes input/output procedures, data update procedures, control matters, and security procedures related to the creation and preservation of electronic records. ② If a tax official requests electronic records, software, etc. to verify suitability pursuant to the provisions of paragraph 1, the taxpayer or the person who developed the externally developed software must submit them without delay. ③ If a “correction request” opinion is received from a tax official as a result of the conformity verification pursuant to the provisions of paragraph 1, correction must be made immediately and verification must be performed again. Article 12 [Submission of computerized organization operation statement] Taxpayers who have prepared books and evidential documents using a computerized organization must submit a computerized organization operation statement in the attached format as an attachment to the income tax or corporate tax base return. Article 13 [Reexamination Deadline] Pursuant to the “Regulations on the Issuance and Management of Directives, Rules, etc.” (Presidential Instruction No. 248), changes in laws and actual conditions after the issuance of this Notice shall be reviewed to abolish, revise, etc. this Notice. The deadline for taking action is April 30, 2023