Article 14 [Sanction Provisions] ① If the request for submission of electronic records, etc. specified in this notice is not complied with without justifiable reasons, the provisions of Article 88 of the Framework Act on National Taxes shall apply. ② If electronic records, etc. specified in this notice are incinerated, destroyed or concealed for the purpose of destroying evidence for tax evasion, the provisions of Article 8 of the Tax Offenders Punishment Act shall apply. Supplementary Provisions (National Tax Service Notice No. 2020-13, April 27, 2020) Article 1 [Enforcement Date] This notice will come into effect from May 1, 2020. Article 2 [Application example] This notice shall be applied from the first taxable period that begins after the enforcement of this notice. Article 3 [Abolition of previous notice] The previous Notice on Preservation Methods of Electronic Records (National Tax Service Notice No. 2017-33) is hereby abolished.