



財政部南區國稅局

*National Taxation Bureau of the Southern Area, Ministry of Finance*

# 為民服務白皮書

White Paper On Citizen Services



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※本書所述法令、規定如有修正，則適用當時法令、規定。

Any orders or regulations stated in this book that are later modified will be voided, with the modified ones becoming valid.

## 前言 Preface

本局成立於 81 年 7 月 1 日，追求卓越的服務，一直是我們努力的目標，確保服務品質，也是我們一貫的堅持與主張。為提高資訊安全防禦強度，本局於 95 年 12 月取得國際標準 ISO27001 及國家標準 CNS27001 雙重認證證書，並持續維持其有效性，顯現本局資訊安全管理制度的有效性及成熟度已達國際水準，並獲各國國際知名認證機構認可。提高納稅義務人對使用網路申辦各項報繳稅業務的信心，及提升本局為民服務效能。

Since the establishment of our administration on July 1, 1992, we have been aiming at offering and keeping the best quality of services. In order to reinforce the protection of information security, the Administration has been issued the dual certificates of ISO27001 (international standard) and CNS27001 (national standard) in December 2006, and continues to maintain effectiveness. The re-certification was processed this year, with a different third-party accrediting agency to carry out the inspection and certification. This shows that the Administration's information security management system has reached the international standard both in terms of effectiveness and stability, and has gained recognition among world-renowned certification agencies. This will enhance taxpayers' confidence when filing taxes through the Internet and increase our service efficiency.

希望我們的努力，能夠贏得您的認同，今後我們仍繼續秉持「以客為尊、愛心辦稅」之服務理念，並以「專業、創新、進取」之核心價值，竭誠為您提供適切的服務，除做到「不苛不擾、公平課稅」的要求外，進而以「打造卓越服務、共創徵納和諧」為使命，期能達到「服務、專業、創新、效能、和諧」之願景。

We do believe that you will approve of our efforts. We will stick to our service philosophy of “client first, warmhearted taxation services” and do our utmost to offer citizens appropriate services based on the core values of “professionalism, innovation, and initiative.” Apart from the basic requirement of offering “a fair levy without demanding an exorbitant levy or annoying taxpayers,” we also look forward to realizing the vision of “service, professionalism, innovation, efficiency, and harmony” by fulfilling our mission of “building service excellence and building harmony between the taxation authority and taxpayers.”

服務轄區包括嘉義縣、嘉義市、臺南市、屏東縣、臺東縣及澎湖縣等 6 縣市。Our jurisdiction covers six cities and counties, including Chiayi County, Chiayi

City, Tainan City, Pingtung County, Taitung County, and Penghu County.

## 我們目前為您提供的服務項目

### Current Service Items

本局係負責辦理南部 6 個縣市國稅～營利事業所得稅、綜合所得稅、遺產稅、贈與稅、貨物稅、證券交易稅、期貨交易稅、菸酒稅、營業稅、特種貨物及勞務稅的稽徵與服務。

We are in charge of handling the levying of national taxes in the six counties and cities in southern Taiwan: Profit-Seeking Enterprise Income Tax, Individual Income Tax, Estate Tax, Gift Tax, Commodity Tax, Securities Transactions Tax, Futures Transactions Tax, Tobacco and Alcohol Tax, Business Tax, as well as Specifically Selected Goods and Services Tax.

### 營利事業所得稅 Profit-Seeking Enterprise Income Tax

◎納稅義務人 Taxpayer：

非屬小規模營利事業之獨資、合夥組織、公司及其他組織之營利事業。

Profit-seeking enterprises such as sole proprietorships, partnerships, companies, and other organizations that are not small-scale profit-seeking enterprises.

◎課稅對象及範圍 Levied objects and category：

在中華民國境內經營之營利事業，應依所得稅法規定，課徵營利事業所得稅。如屬總機構在中華民國境內者，應就中華民國境內外全部營利事業所得，合併課徵營利事業所得稅；屬總機構在中華民國境外，而有中華民國來源所得者，應就中華民國境內之營利事業所得，課徵營利事業所得稅。

The Profit-Seeking Enterprise Income Tax will be applied to those who run a business in the territory of the Republic of China pursuant to the Income Tax Act. For a business with a head office in the territory of the Republic of China, all incomes earned from sources within or outside the Republic of China shall be summed up for levies of the Profit-Seeking Enterprise Income Tax; for those with a head office outside the territory of the Republic of China but have income from sources in the Republic of China, the Profit-Seeking Enterprise Income Tax shall be levied on the incomes gained within the Republic of China.

◎申報期限 Time limit prescribed for filing tax returns：

會計年度採曆年制之營利事業，應於每年 5 月 1 日起至 5 月 31 日止，向其申

報時登記地之國稅局所屬分局、稽徵所或服務處辦理申報。採特殊會計年度之營利事業，申報期限比照曆年制推算。

Profit-seeking enterprises adopting the calendar year as their accounting year should file their tax return with the National Tax Bureau branch, office, or service station where they have registered, every year between May 1<sup>st</sup> and May 31<sup>st</sup>. This filing period for the calendar year system also applies to profit-seeking enterprises adopting a special accounting year.

## 營利事業所得基本稅額 Profit-Seeking Enterprise Income Basic Tax

### ◎申報方式 Filing method：

填寫「營利事業所得稅結算申報書」第2頁之「營利事業所得基本稅額申報表」及申報書其他相關欄位，併同向轄區分局、稽徵所或服務處申報。

Fill in page 2 of the “Profit-Seeking Enterprise Income Basic Tax Return” and other related columns in the tax return form, and submit tax returns to the branch or office in the jurisdiction.

### ◎課稅對象及範圍 Levied object and category：

除符合下述條件之一者外，皆應計算、申報。

All shall file tax returns except those who belong to one of the following categories.

- 1、獨資、合夥組織之營利事業或適用產業創新條例第23條之1規定之營利事業。

Profit-seeking enterprises of one’s own capital or partnership, or profit-seeking enterprises to which Article 23-1 of the Statute for Industrial Innovation applies.

- 2、所得稅法第4條第1項第13款規定之教育、文化、公益、慈善機關或團體。

Educational, cultural, public welfare, or charitable organizations or societies prescribed in Subparagraph 13, Paragraph 1, Article 4 of the Income Tax Act.

- 3、所得稅法第4條第1項第14款規定之消費合作社。

Consumers’ cooperatives prescribed in Subparagraph 14, Paragraph 1, Article 4 of the Income Tax Act.

- 4、所得稅法第4條第1項第19款規定之各級政府公有事業。

Public utility enterprises owned by all levels of government prescribed in Subparagraph 19, Paragraph 1, Article 4 of the Income Tax Act.

- 5、所得稅法第 73 條第 1 項規定在中華民國境內無固定營業場所及營業代理人之營利事業。

Profit-seeking enterprises without any fixed place of business, and business agents in the Republic of China prescribed in Paragraph 1, Article 73 of the Income Tax Act.

- 6、依所得稅法第 75 條第 2 項規定辦理清算申報或同條第 6 項所定經宣告破產之營利事業。

Profit-seeking enterprises that file a current final report on income earned from liquidation pursuant to Paragraph 2, Article 75 of the Income Tax Act or ones that declare bankruptcy pursuant to Paragraph 6 of the same article.

- 7、所得稅結算或決算申報未適用法律規定之投資抵減獎勵，且無所得基本稅額條例第 7 條第 1 項各款規定所得額之營利事業。

Profit-seeking enterprises, of which the annual income tax return or the current final report on total business income is not eligible for the reward of investment tax credit prescribed in the regulations, and without any kind of incomes prescribed in Paragraph 1, Article 7 of the Income Basic Tax Act.

- 8、依所得基本稅額條例第 7 條第 1 項規定計算之基本所得額在新臺幣 50 萬元以下之營利事業。

Profit-seeking enterprises with basic income less than NTD 500 thousand calculated according to Paragraph 1, Article 7 of the Income Basic Tax Act.

## 綜合所得稅 **Individual Income Tax**

### ◎納稅義務人 Taxpayer：

有中華民國來源所得的個人。

Each individual who has income from sources in the Republic of China.

### ◎課稅對象及範圍 Levied objects and category：

凡有中華民國來源所得的個人，不論其為本國人或外國人，亦不論其是否居住中華民國境內，均應就中華民國來源所得課徵綜合所得稅。

Those who have income from sources in the Republic of China, whether they be natives or aliens, regardless of their resident places, have to file Individual Income Tax based on the income earned from sources in the Republic of China.

◎申報期限 Time limit prescribed for filing tax returns :

於每年5月1日起至5月31日止，就近至任一國稅局辦理，但逾期申報者，僅能向戶籍所在地國稅局辦理；外僑因在華居留期間之不同，有下列幾種不同的納稅方式：

File at any National Tax Administration from May 1st to May 31st every year. Those who fail to file tax returns within the time limit may file only at the National Tax Administration which has jurisdiction over the place where they registered their household. Due to different lengths of stay in the Republic of China, aliens shall pay tax in the following different ways:

- 1、在臺居留日數未超過90天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，無庸申報；如有非屬扣繳範圍之所得，應於離境前辦理申報納稅。

For those who have stayed in the Republic of China for no more than 90 days, the income tax payable shall be withheld directly at the time of payment by the withholder. However, in the case that an individual has income deriving from sources to which such procedure for withholding is not applied, he or she should declare income and make the tax payment before his or her departure.

- 2、在臺居留日數超過90天，而未滿183天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，其非屬扣繳範圍之所得及因在中華民國境內提供勞務而自境外僱主取得之勞務報酬，應於離境前辦理申報納稅。

For those who have stayed in the Republic of China for over 90 days but less than 183 days, the income tax payable shall be withheld directly at the time of payment by the withholder. Furthermore, income derived from abroad for services rendered within the Republic of China, or any income not applying to the withholding procedure, should be declared and tax should be paid before departure.

- 3、在臺居留日數滿183天而尚未離境者，應於次年度5月1日起至5月31日止，辦理上年度之結算申報。但若於年度中途離境者，則應於離境前辦理當年度申報。

Those who have stayed in the Republic of China for 183 days or more shall file the annual income tax return of the previous year during the period from May 1 to May 31 of the current year. However, those who leave the territory of the Republic of China in the interim of a year, and will not return within the same

taxable year, shall file his or her income tax return before his or her departure.

## 個人所得基本稅額 Individual Income Basic Tax

### ◎申報方式 Filing method :

填寫「個人所得基本稅額申報表」，併同一般結算申報書於申報期間就近至一國稅局辦理申報或利用郵寄以掛號逕寄戶籍所在地國稅局，或透過網際網路(<https://tax.nat.gov.tw>)辦理。

Fill in the “Individual Income Basic Tax Return” and enclose the Individual Income Tax Return for filing tax returns at any nearby office of the National Taxation Bureau during the tax filing period, or send them to the National Taxation Bureau which has jurisdiction over the place of household registration by registered mail, or file the tax return via the Internet at <https://tax.nat.gov.tw>.

### ◎課稅對象及範圍 Levied objects and category :

除符合下述條件之一者外，皆應申報。

All shall file tax returns except those who conform to one of the following conditions.

- 1、申報綜合所得稅時，未適用投資抵減獎勵，且沒有「海外所得」、「特定保險給付」、「有價證券交易所得(註)」、「非現金捐贈扣除額」、「其他經財政部公告之減免所得稅或扣除額」等應計入基本所得額之項目者。

註：應計入基本所得額的有價證券指：(1)未在證券交易所上市或未在證券商營業處所買賣的公司(即上市公司、上櫃公司及興櫃公司以外的公司)所發行或私募的股票、新股權利證書、股款繳納憑證及表明其權利的證書。(2)私募證券投資信託基金的受益憑證。

Those who do not apply for investment tax credits and have no income that should be included in basic income when filing individual income tax returns, including “aggregated overseas income,” “life and annuity insurance payments,” “income derived from transactions of securities,” (Note) “non-cash donations or contributions”, and “the amount of income or deduction entitled to reduction, exemption, or deduction announced by the Ministry of Finance.”

(Note): The securities which should be included in the basic income herein refers to: (1)stocks, certificates of entitlement to new shares, certificates of payment and documents of title to shares issued or privately placed by

companies not listed on the stock exchange or traded on the over-the-counter markets, and (2) beneficiary certificates of privately-placed securities investment trust-funds.

- 2、雖有上述應計入基本所得額之項目，但申報戶之基本所得額在 670 萬元以下者。

Those whose basic income as calculated in accordance with Paragraph 1 of Article 12 of the Income Basic Tax Act is less than NT\$6.7 million dollars.

- 3、符合所得稅法規定免辦結算申報之非中華民國境內居住之個人。

Non-residents of the Republic of China (staying less than 183 days with a taxable year in the Republic of China).

## 個人房屋土地交易所得稅

### Individual House and Land Transactions Income Tax

#### ◎課稅範圍 Category：

交易房屋、土地符合下列情形之一者：

Transacted houses or lands that conform to one of the following conditions

- 1、105 年 1 月 1 日(含)以後取得的房屋、土地。

Houses or lands acquired from January 1, 2016 onwards;

- 2、105 年 1 月 1 日(含)以後取得以設定地上權方式的房屋使用權、預售屋及其坐落基地。

The usufruct of houses, or presold houses and their building sites obtained by means of establishment of superficies from January 1, 2016 onwards.

- 3、直接或間接持有股份或出資額過半數的國內外營利事業(非屬上市、上櫃及興櫃公司)的股份或出資額，且該營利事業股權或出資額的價值 50% 以上係由中華民國境內的房屋、土地所構成者。

Shares or capital contributions directly or indirectly owned of a domestic or foreign profit-seeking enterprise (excluding TWSE-listed, OTC companies, and emerging stock companies) that account for more than half the shares or the total capital amount, and more than 50% of the value of the shares or capital contributions of the profit-seeking enterprise consisting of houses and land within the territory of the Republic of China.

#### ◎申報期限 Time limit prescribed for filing tax returns：

應於房屋、土地、房屋使用權、預售屋及符合一定條件股份或出資額交易日

之次日起算 30 日內自行填具申報書，向申報時戶籍地或居留證地址所在地的國稅局辦理申報(外籍人士居住於臺北市或高雄市者，向其總局外僑股辦理申報)。申報時無戶籍或居留地者，為交易房屋、土地、房屋使用權、預售屋及其坐落基地所在地的國稅局(外籍人士交易坐落於臺北市或高雄市的房屋土地者，向其總局外僑股辦理申報)。

Taxpayers should file a tax return within 30 days following the date of transaction of the house, the land, the usufruct of the houses, the pre-sold houses, and shares or capital contributions that meet certain conditions, with the National Taxation Bureau over the location of the household registration or the address of their Alien Residence Certificate. (An alien who resides in Taipei City or Kaohsiung City should file the tax return with the Foreign Taxpayers Section of the National Taxation Bureau Headquarters.) The taxpayer who has no household registration or registered place of residence at the time of declaration should file a tax return to the National Taxation Bureau over the location of the house, the land, the usufruct of the houses, or the pre-sold houses and their building lots at the time of declaration. (An alien who transacts house and land located in Taipei City or Kaohsiung City should file the tax return with the Foreign Taxpayers Section of the National Taxation Bureau Headquarters.).

## **遺產稅 Estate Tax**

### ◎納稅義務人 Taxpayer：

依序為遺囑執行人、繼承人及受遺贈人、依法選定之遺產管理人。

According to the priority of testament executors, inheritor, legatee, and legally appointed manager of the deceased property.

### ◎課稅對象及範圍 Levied objects and category：

經常居住中華民國境內之國民，死亡時就其中華民國境內境外全部遺產，課徵遺產稅；經常居住中華民國境外之國民，及非中華民國國民，死亡時就其在中華民國境內遺有之財產，課徵遺產稅。

Those citizens who have continuous residence in the Republic of China will be levied Estate Tax on the estates inside and outside the territory of the Republic of China after abiosis (death); those citizens who have continuous residence outside the Republic of China and those who are non-citizens of the Republic of China will be levied Estate Tax on the property in the territory of the Republic of China.

◎申報期限 Time limit prescribed for filing tax returns :

自被繼承人死亡之日起6個月內，向轄區分局、稽徵所辦理申報，如符合遺產稅跨局臨櫃申辦作業要點者，不受戶籍所在地限制。

File at the branch or office of the jurisdiction within 6 months after the date of relative's abiosis. For cases that fulfill the Guidelines for Cross-Office Filing of Estate Tax over the Counter, filing is not restricted to the location of the household-registered residence.

## 贈與稅 Gift Tax

◎納稅義務人 Taxpayer :

贈與稅之納稅義務人為贈與人。但贈與人有行蹤不明、逾遺產及贈與稅法規定期限尚未繳納，且在中華民國境內無財產可供執行及死亡時贈與稅尚未核課者，以受贈人為納稅義務人。

Taxpayer of the Gift Tax should be the donor. However, if the whereabouts of the donor is unknown, or the donor does not pay the Gift Tax by the deadline designated for Estate and Gift Tax, nor does he/she possess any property in the territory of the Republic of China for levying the Gift Tax, and the Gift Tax is not assessed and levied by the time of his/her death, the donee should be the taxpayer of the Gift Tax.

◎課稅對象及範圍 Levied objects and category :

經常居住中華民國境內之國民，就其在中華民國境內或境外之財產為贈與者，課徵贈與稅；經常居住中華民國境外之國民，及非中華民國國民，就其在中華民國境內之財產為贈與者，應課徵贈與稅。

Those citizens who have continuous residence in the Republic of China will be levied Gift Tax on the property inside and outside the territory of the Republic of China. Those citizens who have continuous residence outside the territory of the Republic of China and those who are non-citizens of the Republic of China will be levied Gift Tax on the property inside the territory of the Republic of China.

◎申報期限 Time limit prescribed for filing tax returns :

一年內贈與他人之財產總值超過贈與稅免稅額時，應於超過免稅額之贈與行為發生後30日內，向轄區分局、稽徵所辦理申報。

File at the branch or office of the jurisdiction within 30 days of bestowal that exceeds the amount of exemption when the value of the bestowed property exceeds

the exempted amount.

- ◎贈與人為經常居住中華民國境內之中華民國國民者，向戶籍所在地主管稽徵機關申報，如符合贈與稅跨局臨櫃申辦作業要點者，不受戶籍所在地限制；其為經常居住中華民國境外之中華民國國民或非中華民國國民，向中華民國中央政府所在地主管稽徵機關申報，目前為臺北國稅局。

Bestowers who are citizens of the Republic of China and have continuous residence in the Republic of China have to file tax returns to the competent authorities of household-registered residence, but for cases that fulfill the Guidelines for Cross-Office Filing of Gift Tax over the Counter, filing is not restricted to the location of the household-registered residence; citizens who have continuous residence outside the territory of the Republic of China and non-citizens of the Republic of China have to file tax returns to the competent authorities where the Central Government of the Republic of China is located with such authority being the National Taxation Bureau of Taipei, Ministry of Finance.

## 貨物稅 Commodity Tax

- ◎納稅義務人 Taxpayer：

- 1、國內產製之貨物：產製廠商。

Commodities manufactured domestically: manufacturers

- 2、委託代製之貨物：受託之產製廠商。但委託廠商為產製應稅貨物之廠商者，得向主管稽徵機關申請以委託廠商為納稅義務人。

Commodities manufactured on a consign process contract: consigned manufacturers. Should the consigners also be the taxpayers for the taxable goods, they have to apply themselves to the competent tax authority as the taxpayers.

- 3、國外進口之貨物：收貨人、提貨單或貨物持有人。

Imported commodities: Consignees, B/L-owners or commodities owners.

- 4、法院及其他機關(構)拍賣或變賣尚未完稅之應稅貨物，為拍定人、買受人或承受人。

For taxable goods with unpaid tax auctioned or sold by the court or another institution (organization), it is the winning bidder, purchaser, or buyer.

- 5、免稅貨物因轉讓或移作他用而不符免稅規定者，為轉讓或移作他用之人。但轉讓或移作他用之人不明者，納稅義務人為貨物持有人。

For tax-exempted goods no longer meeting the tax exemption regulations because of consignment or transfer for other use, it is the consignor or the person who transfers the goods for other use. However, when the consignor or the person who transfers the goods is unknown, the holder of the goods shall be the taxpayer.

◎課稅對象及範圍 Levied objects and category :

凡貨物稅條例列舉之貨物，不論其在國內產製或自國外進口，除法律另有規定外，均應課徵貨物稅。

All commodities listed in the Commodity Tax Act, whether they be manufactured domestically or imported from foreign countries, have to be levied Commodity Tax, unless otherwise regulated by laws.

◎申報期限 Time limit prescribed for filing tax returns :

1、國內產製應稅貨物，應於次月 15 日前向轄區分局、稽徵所辦理報繳。

For taxable goods manufactured domestically, tax returns have to be filed before the 15th of the next month at the branch or office of the jurisdiction.

2、進口應稅貨物，納稅義務人應向海關申報，並由海關於徵收關稅時代徵。

For taxable goods imported from foreign countries with import duties, the taxpayers have to file tax returns to Customs. Customs will collect the Commodity Tax when levying import duties.

3、尚未完稅之應稅貨物經法院及其他機關(構)拍賣或變賣者，納稅義務人應於提領前向主管稽徵機關申報納稅。

When taxable goods with unpaid tax are auctioned or sold by the court or another institution (organization), the taxpayer shall file the tax return and pay the tax to the competent taxation authority before claiming the goods.

4、免稅貨物因轉讓或移作他用而不符免稅規定者，納稅義務人應於免稅貨物轉讓或移作他用之次日起三十日內，向主管稽徵機關申報納稅。

When tax-exempted goods are consigned or transferred for other uses and hence no longer fulfill the tax exemption regulations, the taxpayer shall file the tax return and pay the tax to the competent taxation authority within 30 days from the day following the consignment or transfer of the tax-exempted goods.

## 證券交易稅 **Securities Transactions Tax**

◎納稅義務人 Taxpayer：

出賣有價證券人。Those who sell securities.

◎課稅對象及範圍 Levied object and category：

凡買賣有價證券，除各級政府發行之債券外，均課徵證券交易稅。有價證券係指各級政府發行之債券，公司發行之股票、公司債及經政府核准得公開募銷之其他有價證券（自 106 年 1 月 1 日起 10 年內暫停徵公司債、金融債券及以債券為主要投資標的之上市及上櫃指數股票型基金受益憑證之證券交易稅）。

Those who buy or sell securities, unless dealing with government bonds, have to be levied Securities Transactions Tax. “Securities” include: government bonds, stocks issues by companies, corporate bonds and other securities approved by the government to have public collect sale (traders of corporate bonds, financial bonds, and beneficial certificates of exchange traded funds with bonds as the main investment target are exempted from Securities Transactions Tax for ten years from January 1, 2017).

◎申報期限 Time limit prescribed for filing tax returns：

由代徵人於每次買賣交割之當日，按規定稅率代徵，並於代徵之次日，填具繳款書向國庫繳納之。

According to the tax rate, collecting agents collect tax the day after every trade settlement and hand it along with the filled pay-in form to the National Treasury the next day.

## 期貨交易稅 **Futures Transactions Tax**

◎納稅義務人 Taxpayer：

買賣雙方交易人。Buying and selling transactors (traders).

◎課稅對象及範圍 Levied object and category：

凡在中華民國境內期貨交易所從事股價類期貨契約、利率類期貨契約、選擇權契約或期貨選擇權契約及其他期貨交易契約，均課徵期貨交易稅。

All transactions operated in futures exchanges in the territory of the Republic of China, including: stock price and interest rate futures contracts, options contracts, options on futures contracts, and other futures transaction contracts, will be subject to Futures Transactions Tax.

◎申報期限 Time limit prescribed for filing tax returns：

代徵人於每次買賣交易當日或於到期前或到期時以現金結算差價者，按規定稅率代為課徵，並於代徵之次日，填具繳款書向國庫繳納。

Collecting agents of the cash settlement of balances on the day of buying and selling, or before the due date, or on the due date who have collected tax according to the legal tax rate, have to hand in the collected tax along with the filled pay-in form to the National Treasury the next day.

## 菸酒稅 Tobacco and Alcohol Tax

◎納稅義務人 Taxpayer：

1、國內產製之菸酒，為產製廠商。

Domestic tobacco and alcohol manufacturers.

2、國外進口之菸酒，為收貨人、提貨單或貨物持有人。

Consignees, B/L-owners and commodity-owners for imported tobacco and alcohol.

3、委託代製之菸酒，為受託之產製廠商。但委託廠商為產製應稅菸酒之廠商者，得向主管稽徵機關申請以委託廠商為納稅義務人。

Consigned manufacturers for tobacco and alcohol manufactured on a consignment basis; should the consigners be the manufacturers of the taxable tobacco and alcohol, they may apply to the competent tax authority to become the taxpayers.

4、法院及其他機關拍賣尚未完稅之菸酒，為拍定人。

Those who bought auctioned but untaxed tobacco and alcohol from courts or from other authorities.

5、免稅菸酒因轉讓或移作他用而不符免稅規定者，為轉讓或移作他用之人或貨物持有人。

For tax-exempted tobacco and alcohol no longer meeting the tax exemption regulations because of consignment or transfer for other uses, the consignor, the person who transfers the goods for other uses, or the holder of the goods shall be the taxpayer.

◎課稅對象及範圍 Levied object and category：

凡菸酒稅法所規定之菸酒，不論在國內產製或國外進口，均應課徵菸酒稅。

All kinds of tobacco and alcohol listed in the Tobacco and Alcohol Tax Act, whether manufactured domestically or imported, have to be levied Tobacco and

## Alcohol Tax.

### ◎申報期限 Time limit prescribed for filing tax returns :

- 1、國內產製廠商當月份出廠之應稅菸酒，應於次月 15 日前向轄區分局、稽徵所辦理報繳。

Domestic manufacturers have to file tax returns for the monthly manufactured tobacco and alcohol before the 15th of the next month at the branch or office of the jurisdiction.

- 2、進口應稅菸酒，納稅義務人應向海關申報，並由海關於徵收關稅時代徵。

The taxpayers have to file import duties for the imported tobacco and alcohol at Customs, and have Customs collect Tobacco and Alcohol Tax at the same time.

- 3、法院及其他機關拍賣尚未完稅之菸酒，拍定人應於提領前向所在地主管稽徵機關申報納稅。

For tobacco and alcohol with unpaid tax auctioned by the court or another institution, the winning bidder shall file the tax return and pay the tax to the local competent taxation authority before claiming the tobacco and alcohol.

## 營業稅 Business Tax

### ◎納稅義務人 Taxpayer :

- 1、銷售貨物或勞務之營業人。

Those business entities who sell goods or services.

- 2、進口貨物之收貨人或持有人。

Consignees or owners of the imported goods.

- 3、外國之事業、機關、團體、組織，在中華民國境內無固定營業場所者，其所銷售勞務之買受人。但外國國際運輸事業，在中華民國境內無固定營業場所而有代理人者，為其代理人。

For those aliens' businesses, institutes, groups, and organizations without any fixed place of business in the territory of the Republic of China, their buyers of services are the taxpayers. For the international transportation business without a fixed place of business in the territory of the Republic of China but with agents, their agents are the taxpayers.

- 4、加值型及非加值型營業稅法第 8 條第 1 項第 27 款、第 28 款規定之農業用油、漁業用油有轉讓或移作他用而不符免稅規定者，為轉讓或移作他用之人。但轉讓或移作他用之人不明者，為貨物持有人。

If the agricultural or fishery fuel oil referred to in Subparagraphs 27 and 28, Paragraph 1, Article 8 of the Value-added and Non-value-added Business Tax Act is transferred or changed regarding the purpose of use, the taxpayer is the transferring party or the party that changes the purpose of use. However, in the event that the transferring party or the party that changes the purpose of use is unknown, the taxpayer is the holder of the goods.

5、外國之事業、機關、團體、組織，在中華民國境內無固定營業場所，銷售電子勞務予境內自然人者，為營業稅之納稅義務人，不適用3之規定。

For foreign businesses, institutions, groups, and organizations with no fixed business office within the territory of the Republic of China, they are obligated to pay Business Tax if they sell electronic services to natural persons within the territory of the Republic of China; in this case, the provisions of Item 3 shall not apply.

◎課稅對象及範圍 Levied object and category：

在中華民國境內銷售貨物或勞務及進口貨物，均應課徵加值型或非加值型營業稅。

All the sales of goods or services in the territory of the Republic of China and imported goods have to be levied value-added or non-value-added Business Tax.

◎申報期限 Time limit prescribed for filing tax returns：

不論有無銷售額，應以每2個月為1期，於次期開始15日內，填具規定格式之申報書，檢附退抵稅款及其他有關文件，向主管稽徵機關申報銷售額、應納或溢付營業稅額。其有應納營業稅額者，應先向公庫繳納後，檢同繳納收據一併申報。

The tax-filing period is set at every two months. Regardless of having sales amounts or not, taxpayers have to file sales amounts, payable or over-paid Business Taxes with the specified tax return form, attaching tax-refunds and exemption certificates or any other relevant certificates within 15 days after the next period begins, at the competent tax authority. Should taxpayers have payable Business Tax, this tax has to be paid to the National Treasury in advance, before they can file tax returns along with the tax receipt.

營業人銷售貨物或勞務，依加值型及非加值型營業稅法第7條規定適用零稅率者，得申請以每月為1期，於次月15日前依前項規定向主管稽徵機關申報銷售額、應納或溢付營業稅額。但同一年度內不得變更。

Those who sell products or services and to whom the zero-tax-rate applies in accordance with Article 7 of the Value-added and Non-value-added Business Tax Act may apply for monthly collection of tax, and report to the competent tax authority about the sales amounts, payable or over-paid Business Taxes no later than the fifteenth (15th) day of the following month. Please note that no changes are permitted within the same year.

依加值型及非加值型營業稅法第 35 條規定申報之營業人有合併、轉讓、解散或廢止營業者，應於事實發生之日起 15 日內填具當期營業稅申報書，連同統一發票明細表及有關退抵稅款文件，申報主管稽徵機關查核。其有應納營業稅額者，應先向公庫繳納後，檢同繳納收據一併申報。

Pursuant to Article 35 of the Value-added and Non-value-added Business Tax Act, business entities experiencing merger, transfer, dismissal, or termination of business shall complete the current business tax return within 15 days from the occurrence of such events, and file it with the competent taxation authority, together with a detailed list of uniform invoices and relevant tax refund or deduction documents for examination. Should there be a payable business tax, the entity should pay the tax to the public treasury first and then file the tax return together with the receipt of tax payment.

### **特種貨物及勞務稅 Specifically Selected Goods and Services Tax**

(自中華民國 105 年 1 月 1 日起，訂定銷售契約銷售不動產，停止課徵特種貨物及勞務稅 Starting from January 1, 2016, the Specifically Selected Goods and Services Tax will no longer be levied on the real properties sold through the establishment of sales contracts.)

◎納稅義務人 Taxpayer：

1、產製特種貨物之產製廠商。

Manufacturers of specifically selected goods.

2、進口特種貨物，為收貨人、提貨單或貨物持有人。

For imported specifically selected goods, it is the consignee, bill of lading, or the holder of the goods.

3、法院及其他機關（構）拍賣或變賣尚未完稅特種貨物之拍定人、買受人或承受人。

The winning bidder, the purchaser, or the assumer of the specifically selected goods auctioned or sold by a court or other institution, for which the tax has not been paid.

- 4、將免稅特種貨物轉讓或移作他用而不符免稅規定之人或貨物持有人。

The person who transfers or changes the purpose of tax-exempt specifically selected goods or the holder of such goods, which causes the loss of the tax-exempt status due to the transfer or the change in purpose of use.

- 5、銷售 50 萬元以上入會權利之營業人。

Business entities selling memberships at \$500,000 or above.

◎課稅對象及範圍 Levied object and category：

在中華民國境內銷售、產製及進口特種貨物或銷售特種勞務，均應課徵特種貨物及勞務稅。

Specifically Selected Goods and Services Tax is levied on all specifically selected goods sold, manufactured, and imported, or specifically selected services sold within the territory of the Republic of China.

◎申報期限 Time limit prescribed for filing tax returns：

- 1、產製廠商當月出廠特種貨物，應於次月 15 日以前計算應納稅額，自行填具繳款書向公庫繳納，並填具申報書，檢附繳納收據及其他有關文件，向主管稽徵機關申報銷售價格及應納稅額。

Manufacturers of specifically selected goods should calculate the payable tax on the factory output in a month before the 15th day of the next month, fill in the tax bill, and pay the tax to the National Treasury. Then a tax return should be completed with the selling price and payable tax, and submitted to the competent tax authority together with the tax payment receipt and other relevant documents.

- 2、特種貨物經法院及其他機關（構）拍賣或變賣尚未完稅者，納稅義務人應於提領前向所在地主管稽徵機關申報納稅。

For specifically selected goods auctioned or sold by a court or other institution for which tax is not paid, taxpayers should file a tax return at the local competent tax authority before claiming the goods.

- 3、免稅特種貨物因轉讓或移作他用而不符免稅規定者，納稅義務人應於免稅特種貨物轉讓或移作他用之次日起 30 日內，向主管稽徵機關申報納稅。

For tax-exempt specifically selected goods that are transferred or changed in

regard to the purpose of use and thus lose their tax-exempt status, taxpayers should file a tax return at the competent tax authority within 30 days from the day following the transfer or the change in purpose of use.

- 4、營業人當月銷售特種勞務，應於次月 15 日以前計算應納稅額，自行填具繳款書向公庫繳納，並填具申報書，檢附繳納收據及其他有關文件，向主管稽徵機關申報銷售價格及應納稅額。

Business entities should calculate the payable tax on the specifically selected services sold in a month before the 15th day of the next month, fill in the tax bill, and pay the tax to the National Treasury. Then, a tax return should be completed with the selling price and the payable tax, and submitted to the competent tax authority together with the tax payment receipt and other relevant documents.

- 5、納稅義務人進口特種貨物應向海關申報，並由海關代徵之。

Taxpayers importing specifically selected goods should make a declaration at Customs, and Customs will be the collecting agent of the tax.

## 我們為您提供的重點便民服務措施

### Our Major Measures for Convenient Services

#### 檔案應用服務 **Archive access service**

本局網站服務園地項下設置「檔案應用」專區，除張貼檔案法相關法規及檔案應用常見問題解答等訊息，方便民眾查閱外，並提供民眾下載檔案應用申請書提出申請，亦可連結檔案管理局「機關檔案目錄查詢網」，供民眾了解檔案新知。

The “Public Archive Access Service” available under the Service Corner section of the Bureau’s website not only has the relevant regulations and answers to FAQs on the archive access service posted for the general public to refer to, but also has the application forms for archive access available for download, by which the public may submit their application. They will also find the links to the National Archives Administration’s “Navigating Electronic Agencies’ Records” available, so that they may check for file updates.

#### 呼速得預約免下車服務 **Pre-scheduled drive-through service**

為節省民眾洽公時間，增進行政效能，我們設置呼速得預約免下車取件專區，

利用現有空間設備規劃適當行車動線及服務窗口辦理本項服務，民眾可以電話、傳真、網際網路或郵寄預約等方式申請，服務項目共計 8 項：

To save people's time in getting their requests handled and enhance administrative efficiency, we have set up a document collection area for pre-scheduled drive-through service. This service offers a planned route for vehicles and an appropriate service counter by using existing space and equipment. Citizens may apply for the service by making an appointment by phone, fax, Internet, or mail. Eight service items are available :

1、核發儲蓄免扣證。

Issuance of Certificate for Exemption from Withholding Tax on Savings.

2、核發綜合所得稅納稅證明書。

Issuance of Tax Payment Certificate for Individual Income Tax.

3、核發違章欠稅查復表。

Issuance of Tax Violation and Tax Arrears Review Form.

4、提供國稅各項申請書表。

Provision of various application forms of the National Tax Administration.

5、提供各項宣導資料。

Provision of publicity information on various services.

6、所得資料查詢（不包括債權人查調債務人之資料）。

Enquiries about information on incomes (excluding a creditor's investigation on a debtor's information).

7、財產資料查詢（不包括債權人查調債務人之資料）。

Enquiries about information on properties (excluding a creditor's investigation on a debtor's information).

8、綜合所得稅稅籍查詢。

Enquiries about individual income tax identification number.

運用網際網路提供查詢、申辦服務

### Enquiry and Application Services via the Internet

本局網站提供完整之國稅資訊服務，除了公開服務措施、機關活動、文宣品及出版品外，並提供書表及檔案下載、線上申辦、線上查調、預約免下車服務、民眾檔案應用、線上查詢退稅、委託取款、復查進度等服務，便利民眾即時申請及查詢。

The Bureau's website provides complete national taxation information services. In addition to information on public services, agencies' activities, promotional materials, and publications, the website also provides for downloads of forms and files, online applications, online enquiries, reservation of the prescheduled drive-through service, public archive access services, an appointments system for meetings between the directors and citizens, online tax refund enquiries, consigned fund claims, and progress reports on any ongoing rechecks. The public may make applications and enquiries at any time.

### 提供 WiFi 無線熱點 WiFi Hot Spots

賡續配合行政院推動公共區域免費無線上網服務，提供 WiFi 無線熱點，俾民眾洽公等候時可免費上網。

In line with the Executive Yuan's promotion of free wireless internet services in public areas, WiFi hot spots have been set up to provide citizens with free internet access for use while they are waiting in the Bureau's branches and offices.

### 綜合所得稅結算申報稅額試算服務

#### Pre-calculation Service for Individual Income Tax Returns

為提供民眾更便利的報稅服務，配合財政部實施「綜合所得稅結算申報稅額試算服務」措施，簡化申報程序，以節省民眾寶貴的時間及申報成本。

To provide citizens with more convenient service to assist them in the filing of taxes, the Bureau offers the "Pre-calculation Service for Individual Income Tax Returns" in accordance with the policy implemented by the Ministry of Finance. The procedure for filing income tax returns has been simplified to help citizens save their time and costs.

### 綜合所得稅扣除額單據電子化作業服務

#### E-Deduction Statements for Individual Income Tax

賡續推動綜合所得稅扣除額單據電子化作業，提供捐贈、保險費、醫藥及生育費、災害損失、購屋借款利息、身心障礙、教育學費及長期照顧等 8 項扣除額資料，供民眾於綜合所得稅結算申報期間查詢參考運用。

To continue the efforts in promoting the use of e-deduction statements for Individual Income Tax, eight types of deduction information, including donations, insurance

premiums, medical and maternity expenses, losses from disaster, interests on house mortgage, disability deductions, educational tuitions, and long-term care deductions, are provided for citizens' reference and use during the Individual Income Tax filing period.

### 稅單全面條碼化 **Full implementation of barcode-enabled tax bill**

繳款書全面條碼化及改版，各項國稅皆可登錄「財政部稅務入口網」（<https://www.etax.nat.gov.tw/>）網站，點選「線上服務／電子申報繳稅服務／自繳繳款書三段式條碼列印」列印繳款書，以一般 A4 白色影印紙印出附條碼繳款書，即可至金融機構及便利超商等代收稅款處繳納稅款，只要在繳款期限內且金額 3 萬以下的附條碼稅單都可以在便利超商繳稅。納稅義務人、扣繳義務人或代徵人不必再到國稅局取用繳款書，免除人工填寫的不便及強化資料檢核減少錯誤，有效提升填報資料正確性，避免因疏忽造成徵納雙方之困擾。

All tax bills are fully barcode-enabled and revised. For all national taxes, citizens may log in to the Ministry of Finance's e-Tax portal (<https://www.etax.nat.gov.tw/>), click the "Electronic Tax Returns Service/Print Three-Section Barcode-enabled Tax Bills for Voluntary Payment" in the menu on the left and print the tax bill. By printing the tax bill with the barcode on a piece of white A4 paper, citizens may pay the tax at financial institutions or collecting agents such as convenience stores. All barcode-enabled tax bills no more than the amount of \$30,000 can be settled at convenience stores within the stated deadline. Taxpayers, tax withholders, and collecting agents do not need to obtain a tax bill at the National Tax Administration anymore. The inconvenience of manual completion of the bill can be eliminated and the data checking can be enhanced and error reduced effectively. This will improve the accuracy of the reported information and avoid the confusion between the tax authority and taxpayers resulting from negligence.

### 設置全功能櫃檯 **Establishing general services counter**

本局秉承推動「單一窗口」服務櫃檯，達一處收件，隨到隨辦方式受理，全程服務之便民措施，就納稅人經常申辦、查詢及核發書證等事項規劃全功能櫃檯，並依作業性質提供跨轄區或跨區局服務，另亦可透過本局網站連結至財政部稅務入口網線上申辦、查調及電子稅務文件等及時服務，希望您善加利用，讓我們的服務能獲得肯定。

The bureau adheres to the convenience measures of promoting the "Single window" service counter to collect goods at one place, accept services at any time, and provide full-service services. It plans full-function counters for taxpayers' frequent applications, inquiries, and issuance of documents and certificates, and according to the nature of the operations. We provide cross-jurisdictional or cross-regional bureau services, and you can also link to the Ministry of Finance's tax portal through our website for timely services such as online applications, investigations, and electronic tax documents. We hope you will make good use of it so that our services can be recognized.

| (一) 申辦作業 <b>Application Services</b>   | 服務範圍<br><b>Scope of Service</b> |
|--|---------------------------------|
| 1、遺產稅延期申報<br>Postponed filing of Estate Tax  | 跨區局<br>Nationwide               |
| 2、贈與稅延期申報<br>Postponed filing of Gift Tax  | 跨轄區<br>Cross-region             |
| 3、扣繳單位統一編號設立、變更登記<br>Business Uniform Number institution or alteration of registration of tax withholding organization | 跨轄區<br>Cross-region             |
| 4、查調即時通知<br>Immediate notice of inquiry  | 跨區局<br>Nationwide               |

| (二) 查詢作業 <b>Enquiry Services</b>  | 服務範圍<br><b>Scope of Service</b> |
|---|---------------------------------|
| 1、各稅核定資料查詢<br>Enquiry on tax assessment results   | 跨區局<br>Nationwide               |
| 2、納稅、欠稅及退稅資料查詢<br>Enquiry on tax payable, tax arrears, and tax refunds                        | 跨區局<br>Nationwide               |
| 3、各類所得資料查詢<br>Enquiry on income from all sources  | 跨區局<br>Nationwide               |
| 4、財產歸戶資料查詢<br>Enquiry on consolidated income  | 跨區局<br>Nationwide               |
| 5、被繼承人財產、所得及贈與資料查詢<br>Enquiry on the properties, income, and gift information of the deceased | 跨區局<br>Nationwide               |
| 6、債權人查調債務人課稅資料查詢<br>Enquiry on creditor's investigation of debtor's taxation information      | 跨區局<br>Nationwide               |
| 7、各類申辦案件作業進度查詢<br>Enquiry on application progress   | 跨轄區<br>Cross-region             |
| 8、小規模營利事業營業額核定資料查詢  | 跨轄區                             |

|  |                   |
|--|-------------------|
| Enquiry on revenue assessment of small-scale profit-seeking enterprises  | Cross-region      |
| 9、綜合所得稅稅籍查詢<br>Enquiry of Individual Income Tax registration   | 跨區局<br>Nationwide |
| 10、營業人暨扣繳單位稅籍查詢<br>Enquiries about the tax registration information on business entities and tax-withholding organizations | 跨區局<br>Nationwide |
| 11、全國贈與資料查詢<br>Enquiry of gift information nationwide  | 跨區局<br>Nationwide |
| 12、各類所得及財產資料清單查詢<br>All types of income and listing of registered estates  | 跨區局<br>Nationwide |
| 13、受理金融遺產查詢<br>Enquiry of financial inheritance  | 跨區局<br>Nationwide |
| 14、遺產稅稅額試算申請<br>Application for trial calculation of estate tax  | 跨區局<br>Nationwide |

| (三) 核發書證作業 <b>Certification Services</b>   | 服務範圍<br><b>Scope of Service</b> |
|--|---------------------------------|
| 1、各項稅款補發稅單<br>Re-issuance of various tax bills   | 跨區局<br>Nationwide               |
| 2、補發遺產稅不動產共同共有同意移轉證明書<br>Re-issuance of certificate for agreement to transfer commonly held real estate covered by Estate Tax          | 跨區局<br>Nationwide               |
| 3、核發儲蓄免扣證<br>Issuance of savings exemption certificate   | 跨區局<br>Nationwide               |
| 4、核發中、英文綜合所得稅納稅證明書<br>Issuance of Individual Income Tax payment certificate in Chinese or in English                                   | 跨區局<br>Nationwide               |
| 5、核發違章欠稅查復表<br>Issuance of tax violation and tax arrears review form   | 跨區局<br>Nationwide               |
| 6、核發扣繳稅款繳納證明<br>Issuance of payment certificate for tax withholding  | 跨區局<br>Nationwide               |
| 7、補發遺產稅證明書<br>Re-issuance of Estate Tax certificate  | 跨區局<br>Nationwide               |
| 8、補發贈與稅證明書<br>Re-issuance of Gift Tax certificates   | 跨區局<br>Nationwide               |
| 9、核發繳稅證明<br>Issuance of the proof of tax payment   | 跨區局<br>Nationwide               |
| 10、核發中、英文個人房屋土地交易所得稅納稅證明書<br>Issuance of the payment proof of Individual House and Land Transactions Income Tax in Chinese and English | 跨區局<br>Nationwide               |

## 實施綜合所得稅櫃員制作業

### Establishing counters exclusively for dealing with Individual Income Tax

受理納稅義務人於發單補徵後之查詢及更正業務，打破傳統以「村」、「里」為主之管區制度，節省納稅義務人查詢等待時間，及避免因服務區人員公出而代理人無法適時受理事務。

These special counters were established with the purposes of processing taxpayers' inquiries and correction after the statement re-issuance. The counters were also set up to operate apart from the traditional competent regions of "village" and "neighborhood" in order to save taxpayers' waiting time when making an inquiry. They also help to avoid the problem faced by the taxpayers due to the absence of the person in charge or when the substitute staff cannot process the material in a timely fashion.

#### 作業項目 Service Items

##### 1、核定稅額查詢

Enquiry on tax amount assessment

##### 2、核定稅額查對更正、註銷或重核

Checking, correcting, nullifying, or reassessing tax amount

##### 3、退稅憑單更正或展延限繳日期

Tax refund certificate correction or payment due date extension

##### 4、申請補發退稅憑單

Applications for re-issuing tax refund certificate

##### 5、補發繳款書

Re-issuance of tax bills

##### 6、申請展延限繳日期

Application for extending the payment due date

## 外僑綜合所得稅自動化發證作業

### Automated Certification Services for Alien Individual Income Tax

已實施外僑綜合所得稅線上立即發證作業，從收件、核稅至核發證明，均採電腦作業處理，隨到隨辦，縮短案件處理時間，提高服務品質。

On-line immediate handling of certification services for Alien Individual Income Tax has been already available and is processed via computer, including submission of

application, assessing tax amounts, issuing certificates, etc. We try to upgrade service quality by offering prompt service and shortened work time.

### 遺產稅、贈與稅簡易案件櫃檯化作業

#### Estate and Gift Tax Counter Services for Handling Simple Cases

凡符合簡易案件且證件齊全者，採隨到隨辦方式，便利民眾迅速取得證明文件，以辦理財產移轉。

Those cases classified as simple with complete certificates will be handled instantly at the counter. Taxpayers can now promptly obtain needed certificates for transferring properties at the counter.

## 提供簡便的繳稅方式 Convenient Tax Payment

- 免排隊、免趕三點半  
Saving time waiting in line, or when hurrying to use bank operating hours
- 更不必配合銀行上班時間  
Payment at any convenient time, regardless of bank operating hours
- 安全、簡便、迅速  
Safe, timesaving, and convenient

### 一、自動櫃員機（提款機）轉帳納稅 Tax Payment by ATM Transfer

#### ◎適用範圍 Scope of application：

- 1、申報自繳稅款 Filing tax returns for voluntary tax payment：
  - (1)綜合所得稅結算申報自繳稅款（外僑申報除外）。  
Voluntary payment of Individual Income Tax (except for aliens)
  - (2)營利事業所得稅結算申報自繳稅款。  
Voluntary payment of Profit-Seeking Enterprise Income Tax
  - (3)營利事業所得稅暫繳申報自繳稅款。  
Voluntary payment of provisional Profit-Seeking Enterprise Income Tax
  - (4)營利事業所得稅未分配盈餘申報自繳稅款。  
Voluntary payment of Profit-Seeking Enterprise Income Tax on undistributed earnings
- 2、查(核)定開徵稅款 Tax assessment：
  - (1)綜合所得稅核定開徵稅款

Tax assessment of Individual Income Tax 。

(2)營利事業所得稅核定開徵稅款。

Tax assessment of Profit-Seeking Enterprise Income Tax

(3)營業稅查定開徵稅款。

Tax assessment of Business Tax

◎繳納期間 **Payment period** :

自繳稅款為結算申報期間內；查(核)定開徵稅款為繳款書所載之繳納期限內；倘不慎逾期，於繳納期間屆滿後3日24時前亦可繳納（營利事業暫繳自繳稅款除外）。

Voluntary payment has to be done within the return's filing period; the assessed tax has to be paid within the stated date on the tax bill. If the deadline is missed, payment can also be made within 24 hours of the third day after the payment deadline (except for voluntary payment of provisional Profit-Seeking Enterprise Income Tax).

◎適用對象 **Applicable targets** :

各金融單位金融卡持卡者。納稅義務人使用本項繳稅作業免手續費。

The payment card holder for all banks; the administration fee is waived for taxpayers using this tax paying option.

◎繳款限額 **Limited amount** :

原則上每筆最高限額200萬元，同一帳號當日累計不超過300萬元為限（各金融機關如另有規定，依其規定）。

In principle, the ceiling for each amount is NT\$2 million. The same-day accumulation for a single account is limited to a maximum of NT\$3 million.(The banks' own regulations have their own priority to be followed.)

## 二、信用卡繳納稅款 **Tax Payment by Credit Card**

◎適用範圍 **Scope of application** :

1、申報自繳稅款 **Filing tax returns for voluntary tax payment**

(1)綜合所得稅結算申報自繳稅款（外僑綜合所得稅限採網際網路申報自繳稅款）。

Voluntary payment of Individual Income Tax (online tax returns shall be used for aliens' voluntary payment of Individual Income Tax)

(2)個人房屋土地交易所得稅採網際網路申報自繳稅款。

Online tax returns shall be used for voluntary payment of Individual House and Land Transactions Income Tax.

- (3)營利事業所得稅結算採網際網路申報自繳稅款申報自繳稅款。

Online tax returns shall be used for Voluntary payment of Profit-Seeking Enterprise Income Tax

- (4)營利事業所得稅暫繳採網際網路申報自繳稅款。

Online tax returns shall be used for Voluntary payment of Provisional Profit-Seeking Enterprise Income Tax

- (5)營利事業所得稅未分配盈餘採網際網路申報自繳稅款。

Online tax returns shall be used for Voluntary payment of Profit-Seeking Enterprise Income Tax on undistributed earnings

- (6)給付非中華民國境內居住之個人或在中華民國境內無固定營業場所之營利事業各類所得採網際網路申報之扣繳稅款。

Online tax returns shall be used for Pay the taxes withheld for the income paid to individuals not residing within the territory of the Republic of China or profit-seeking enterprises without a fixed place of business in the Republic of China and subject to tax withholding.

- (7)給付中華民國境內居住之個人或在中華民國境內有固定營業場所之營利事業各類所得，採網際網路繳納之扣繳稅款。

Online tax returns shall be used for Pay the taxes withheld for the income paid to individuals residing within the territory of the Republic of China or profit-seeking enterprises with a fixed place of business in the Republic of China and subject to tax withholding.

- (8)期貨交易稅採網際網路申報代徵稅款。

Online tax returns shall be used for Voluntary payment of Futures Transaction Tax

- (9)證券交易稅採網際網路申報自繳(代徵)稅款(限證券商)。

Online tax returns shall be used for Voluntary payment of Securities Transaction Tax(Securities Dealer)

- (10)菸酒稅採網際網路申報自繳稅款。

Online tax returns shall be used for voluntary payment of Tobacco and Alcohol Tax.

- (11)貨物稅採網際網路申報自繳稅款。

Online tax returns shall be used for voluntary payment of Commodity Tax.

(12)營業稅採網際網路申報自繳稅款。

Online tax returns shall be used for voluntary payment of Business Tax.

2、查（核）定開徵稅款(含已移送強制執行案件)

Tax assessment ( including administrative enforcement for overdue tax payment cases )

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

(6)期貨交易稅。Futures Transaction Tax

(7)證券交易稅。Securities Transaction Tax

(8)菸酒稅。Tobacco and Alcohol Tax

(9)貨物稅。Commodity Tax

(10)遺產稅。Estate Tax

(11)贈與稅。Gift Tax

3、違章罰鍰(含已移送強制執行案件)

Violation Fines ( including administrative enforcement for overdue tax payment cases )

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

(6)期貨交易稅。Futures Transaction Tax

(7)證券交易稅。Securities Transaction Tax

(8)菸酒稅。Tobacco and Alcohol Tax

(9)貨物稅。Commodity Tax

(10)遺產稅。Estate Tax

(11)贈與稅。Gift Tax

4、租稅規避案件加徵滯納金及應補繳稅款加徵利息(含已移送強制執行案件)

Late payment penalty for tax avoidance cases and interest surcharge on tax due (including administrative enforcement for overdue tax payment cases)

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

(6)期貨交易稅。Futures Transaction Tax

(7)證券交易稅。Securities Transaction Tax

(8)菸酒稅。Tobacco and Alcohol Tax

(9)貨物稅。Commodity Tax

(10)遺產稅。Estate Tax

(11)贈與稅。Gift Tax

◎繳納期間 **Payment period**：

- 1、自繳稅款為結算申報期間內；查(核)定開徵稅款、罰鍰、租稅規避案件加徵款項為繳款書所載之繳納期限內,倘不慎逾期，於繳納期間屆滿後3日24時前亦可繳納。

Voluntary payment has to be done within the return's filing period; the assessed tax, fines, and surcharges for tax avoidance cases have to be paid within the stated date on the tax bill. If the deadline is missed, payment may also be made within 24 hours of the third day after the payment deadline.

- 2、移送強制執行案件：為滯納利息核算迄日24時。

Administrative enforcement for overdue tax payment cases : to be paid within 24 hours of the end date for calculation of the overdue interest.

◎適用對象 **Applicable targets**：

- 1、自繳稅款 Voluntary payment：

(1)綜合所得稅結算申報自繳稅款項目：以納稅義務人本人或配偶名義持有已參加金融資訊系統之發卡機構所發行的信用卡（每一申報戶以一張信用卡為限）。

For voluntary payment of the filed Individual Income Tax, taxpayers' credit cards or their spouses' may be used. The credit cards have to be issued by

credit card issuing organizations already participating in the financial information system. (Filing is limited to one household with one credit card.)

- (2)其他自繳稅款：以納稅義務人、營利事業或營利事業負責人本人名義持有已參加金融資訊系統之發卡機構所發行的信用卡（以一張信用卡為限）。

For voluntary payment of the other Taxes, a credit card held under the name of the taxpayers'、Profit-seeking Enterprise or Responsible Person's may be used. The credit cards have to be issued by credit card issuing organizations already participating in the financial information system. (One credit card only.)

- 2、查(核)定開徵稅款、罰鍰、租稅規避案件加徵款項：持有已參加金融資訊系統之發卡機構所發行的信用卡（以一張信用卡為限）。

The assessed tax, fines, and surcharges for tax avoidance cases: Holding a credit card issued by a credit card issuing organization already participating in the financial information system (one credit card only).

### 三、網際網路轉帳納稅 **Transfer Payment through Internet**

#### 晶片金融卡 **Financial Chip Card**

##### ◎適用範圍 **Scope of application**：

##### 1、申報自繳稅款 **Filing tax returns for voluntary tax payment**

- (1)綜合所得稅結算申報自繳稅款。

**Voluntary payment of Individual Income Tax**

- (2)個人房屋土地交易所得稅申報自繳稅款。

**Voluntary payment of Individual House and Land Transactions Income Tax**

- (3)營利事業所得稅結算申報自繳稅款。

**Voluntary payment of Profit-Seeking Enterprise Income Tax**

- (4)營利事業所得稅暫繳申報自繳稅款。

**Voluntary payment of Provisional Profit-Seeking Enterprise Income Tax**

- (5)營利事業所得稅未分配盈餘申報自繳稅款。

**Voluntary payment of Profit-Seeking Enterprise Income Tax on undistributed earnings**

- (6)營業稅申報自繳稅款。

**Voluntary payment of Business Tax**

(7)綜合所得稅扣繳稅款。

Withholding of Individual Income Tax

(8)營利事業所得稅扣繳稅款。

Withholding of Profit-Seeking Enterprise Income Tax

(9)特種貨物及勞務稅自繳稅款。

Voluntary payment of Specifically Selected Goods and Services Tax

(10)期貨交易稅代徵稅款。

Voluntary payment of Futures Transaction Tax

(11)證券交易稅自繳(代徵)稅款。(限證券商)。

Voluntary payment of Securities Transaction Tax (Securities Dealer)

(12)菸酒稅自繳稅款。

Voluntary payment of Tobacco and Alcohol Tax

(13)貨物稅自繳稅款。

Voluntary payment of Commodity Tax

## 2、查(核)定開徵稅款(含已移送強制執行案件)

Tax assessment ( including administrative enforcement for overdue tax payment cases )

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

(6)期貨交易稅。Futures Transaction Tax

(7)證券交易稅。Securities Transaction Tax

(8)菸酒稅。Tobacco and Alcohol Tax

(9)貨物稅。Commodity Tax

(10)遺產稅。Estate Tax

(11)贈與稅。Gift Tax

## 3、違章罰鍰(含已移送強制執行案件)

Violation fines ( including administrative enforcement for overdue tax payment cases )

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

(6)期貨交易稅。Futures Transaction Tax

(7)證券交易稅。Securities Transaction Tax

(8)菸酒稅。Tobacco and Alcohol Tax

(9)貨物稅。Commodity Tax

(10)遺產稅。Estate Tax

(11)贈與稅。Gift Tax

4、租稅規避案件加徵滯納金及應補繳稅款加徵利息(含已移送強制執行案件)

Late payment penalty for tax avoidance cases and interest surcharge on tax due (including administrative enforcement for overdue tax payment cases)

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

(6)期貨交易稅。Futures Transaction Tax

(7)證券交易稅。Securities Transaction Tax

(8)菸酒稅。Tobacco and Alcohol Tax

(9)貨物稅。Commodity Tax

(10)遺產稅。Estate Tax

(11)贈與稅。Gift Tax

◎繳納期間 **Payment period**：

1、自繳稅款為結算申報期間內；查(核)定開徵稅款、罰鍰、租稅規避案件加徵款項為繳款書所載之繳納期限內；倘不慎逾期，於繳納期間屆滿後3日24時前亦可繳納。

Voluntary payment has to be done within the return's filing period; the assessed tax, fines, and surcharges for tax avoidance cases have to be paid within the stated date on the tax bill. If the deadline is missed, payment may also be made

within 24 hours of the third day after the payment deadline

2、移送強制執行案件：為滯納利息核算迄日 24 時。

Administrative enforcement for overdue tax payment cases: to be paid within 24 hours of the end date for calculation of the overdue interest.

◎適用對象 **Applicable targets**：

持有參與晶片金融卡繳稅作業之金融機構所核發之晶片金融卡者，不以納稅義務人本人名義持有之金融卡為限。納稅義務人使用本項繳稅作業免手續費。

IC payment card holders whose cards were issued by financial institutions can pay their tax with an IC card. IC payment cards belonging to other card holders may be used as well. The administration fee is waived for taxpayers using this tax paying option.

#### 四、便利商店繳納稅款 **Payment at Convenience Stores**

◎適用範圍 **Scope of application**：

限條碼化繳款書 Only applicable to barcode-enabled tax bills

1、申報自繳稅款 Filing tax returns for voluntary tax payment

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

(4)營業稅（機關團體銷售貨物及勞務申報銷售額與營業稅稅款除外）。

Business Tax (except filing of Sales Turnover and Business Tax by agencies and institutions selling goods and services)

(5)貨物稅。Commodity Tax

(6)菸酒稅。Tobacco and Alcohol Tax

(7)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

2、查（核）定開徵稅款及罰鍰(含已移送強制執行案件)。

Tax and fines assessment (including administrative enforcement for overdue tax payment cases)

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)遺產稅。Estate Tax

(6)贈與稅。Gift Tax

(7)貨物稅。Commodity Tax

(8)證券交易稅。Securities Transactions Tax

(9)期貨交易稅。Futures Transactions Tax

(10)菸酒稅。Tobacco and Alcohol Tax

(11)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

3、租稅規避案件加徵滯納金及應補繳稅款加徵利息（含已移送強制執行案件）。

Late payment penalty for tax avoidance cases and interest surcharge on tax due  
(including administrative enforcement for overdue tax payment cases)

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)遺產稅。Estate Tax

(6)贈與稅。Gift Tax

(7)貨物稅。Commodity Tax

(8)證券交易稅。Securities Transactions Tax

(9)期貨交易稅。Futures Transactions Tax

(10)菸酒稅。Tobacco and Alcohol Tax

(11)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

◎繳納期間 **Payment period**：

1、查(核)定開徵稅款、罰鍰、租稅規避案件加徵款項及申報自繳稅款案件：  
除營利事業暫繳自繳稅款外，均為繳納期間屆滿後3日24時（即尚未加徵滯納金前）。

Assessed taxes, fines, surcharges for tax avoidance cases and filed taxes for  
voluntary payment： All taxes should be paid within 24 hours of the third day  
after the payment deadline (i.e., before the overdue surcharge is added), except  
for voluntary payment of provisional Profit-Seeking Enterprise Income Tax.

2、營利事業暫繳自繳稅款、移送強制執行案件：為繳納期間屆滿日或滯納

利息核算迄日 24 時。

Voluntary payment of provisional Profit-Seeking Enterprise Income Tax, overdue taxes and fines under administrative enforcement : to be paid within 24 hours of the deadline of the payment period or the end date for calculation of the overdue interest.

◎繳款限額 **Limited amount** :

每筆金額限 3 萬元以內。

No payment should exceed 30 thousand New Taiwan Dollars.

◎代收據點 **Collection agencies** :

統一、來來 (OK)、全家、萊爾富等 4 家便利商店，納稅義務人使用本項繳稅作業免手續費。

The 4 convenience stores include: 7-Eleven, OK, FamilyMart, and Hi-Life. The administration fee is waived for taxpayers using this tax paying option.

## 五、活期 (儲蓄) 存款帳戶轉帳繳納稅款

### Tax Payments Made via Direct Debit from the Taxpayer's Personal Savings Account

◎適用範圍 **Scope of application** :

1、申報自繳稅款 Filing tax returns for voluntary tax payment

(1)綜合所得稅結算申報自繳稅款。

Voluntary payment of Individual Income Tax

(2)個人房屋土地交易所得稅申報自繳稅款。

Voluntary payment of Individual House and Land Transactions Income Tax

(3)營利事業所得稅結算申報自繳稅款。

Voluntary payment of Profit-Seeking Enterprise Income Tax

(4)營利事業所得稅暫繳申報自繳稅款。

Voluntary payment of Provisional Profit-Seeking Enterprise Income Tax

(5)營利事業所得稅未分配盈餘申報自繳稅款。

Voluntary payment of Profit-Seeking Enterprise Income Tax on undistributed earnings

(6)給付非中華民國境內居住之個人或在中華民國境內無固定營業場所之營利事業各類所得之扣繳稅款。

Pay the taxes withheld for the income paid to individuals not residing

within the territory of the Republic of China or profit-seeking enterprises without a fixed place of business in the Republic of China and subject to tax withholding.

- (7)給付中華民國境內居住之個人或在中華民國境內有固定營業場所之營利事業各類所得之扣繳稅款。

Pay the taxes withheld for the income paid to individuals residing within the territory of the Republic of China or profit-seeking enterprises a fixed place of business in the Republic of China and subject to tax withholding.

- (8)營業稅申報自繳稅款。

Voluntary payment of Business Tax

- (9)期貨交易稅代徵稅款。

Voluntary payment of Futures Transaction Tax

- (10)證券交易稅自繳(代徵)稅款(限證券商)。

Voluntary payment of Securities Transaction Tax (Securities Dealer)

- (11)菸酒稅申報自繳稅款。

Voluntary payment of Tobacco and Alcohol Tax

- (12)貨物稅申報自繳稅款。

Voluntary payment of Commodity Tax

## 2、查(核)定開徵稅款(含已移送強制執行案件)

Tax assessment ( including administrative enforcement for overdue tax payment cases )

- (1)綜合所得稅。Individual Income Tax

- (2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

- (3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

- (4)營業稅。Business Tax

- (5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

- (6)期貨交易稅。Futures Transaction Tax

- (7)證券交易稅。Securities Transaction Tax

- (8)菸酒稅。Tobacco and Alcohol Tax

- (9)貨物稅。Commodity Tax

- (10)遺產稅(限代表人)。Estate Tax (representative only)

(11)贈與稅。Gift Tax

3、違章罰鍰(含已移送強制執行案件)

Violation fines ( including administrative enforcement for overdue tax payment cases )

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

(6)期貨交易稅。Futures Transaction Tax

(7)證券交易稅。Securities Transaction Tax

(8)菸酒稅。Tobacco and Alcohol Tax

(9)貨物稅。Commodity Tax

(10)遺產稅（限代表人）。Estate Tax (representative only)

(11)贈與稅。Gift Tax

4、租稅規避案件加徵滯納金及應補繳稅款加徵利息(含已移送強制執行案件)

Late payment penalty for tax avoidance cases and interest surcharge on tax due ( including administrative enforcement for overdue tax payment cases )

(1)綜合所得稅。Individual Income Tax

(2)個人房屋土地交易所得稅。

Individual House and Land Transactions Income Tax

(3)營利事業所得稅。Profit-Seeking Enterprise Income Tax

(4)營業稅。Business Tax

(5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax

(6)期貨交易稅。Futures Transaction Tax

(7)證券交易稅。Securities Transaction Tax

(8)菸酒稅。Tobacco and Alcohol Tax

(9)貨物稅。Commodity Tax

(10)遺產稅。Estate Tax

(11)贈與稅。Gift Tax

◎繳納期間 **Payment period** :

- 1、自繳稅款為結算申報期間內；開徵稅款、罰鍰、租稅規避案件加徵款項為繳款書所載之繳納期限內；倘不慎逾期，於繳納期間屆滿後3日24時前亦可繳納（營利事業暫繳自繳稅款除外）。

Voluntary payment has to be done within the return's filing period; the assessed tax, fines, and surcharges for tax avoidance cases have to be paid within the stated date on the tax bill.; If the deadline is missed, payment may also be made within 24 hours of the third day after the payment deadline (except for voluntary payment of Provisional Profit-Seeking Enterprise Income Tax).

- 2、移送強制執行案件：為滯納利息核算迄日24時。

Administrative enforcement for overdue tax payment cases : to be paid within 24 hours of the end date for calculation of the overdue interest.

◎適用對象 **Applicable targets** :

- 1、綜合所得稅及個人房屋土地交易所得稅：以使用財政部認可之電子身分證憑證或認證方式，並透過電子申報繳稅系統辦理申報或稅額試算線上登錄繳納者為限，且以本人活期（儲蓄）存款帳戶即時轉帳繳納。

Individual Income Tax and Individual House and Land Transactions Income Tax: Only applicable to those who use an electronic identity certificate or authentication recognized by the Ministry of Finance, and those who file their tax returns via the online filing service or via the online pre-calculation of tax returns service; they should also make the payment via direct debit from their personal savings account.

- 2、營業稅、營利事業所得稅、菸酒稅及貨物稅：以使用工商憑證作身分認證，並透過電子申報繳稅系統辦理申報者為限，且以該營利事業（不含負責人）活期存款帳戶即時轉帳繳納。

Business Tax, Profit-Seeking Enterprise Income Tax, Tobacco and Alcohol Tax, and Commodity Tax: Only those who use a Corporate Certificate as their personal proof when filing their tax returns via the online filing service are eligible; they should also make the payment via direct debit from the profit-seeking enterprise's (excluding responsible person's) savings accounts.

- 3、其餘案件，可透過電話語音、網際網路按照系統操作說明，進行轉帳繳納。

For other cases, payment by bank transfer can be made via telephone voice

system or on the Internet according to the system operating instructions.

## 六、電子支付帳戶轉帳繳納稅款

### Tax Payments Made via E-Payment Account

#### ◎適用範圍 **Scope of Application**：

- 1、綜合所得稅結算申報自繳稅款。Filing tax returns for voluntary tax payment
- 2、查（核）定開徵稅款(含已移送強制執行案件)  
Tax assessment ( including administrative enforcement for overdue tax payment cases )
  - (1)綜合所得稅。Individual Income Tax
  - (2)營業稅。Business Tax
  - (3)遺產稅。Estate Tax
  - (4)贈與稅。Gift Tax
- 3、違章罰鍰(含已移送強制執行案件)  
Violation fines ( including administrative enforcement for overdue tax payment cases )
  - (1)綜合所得稅。Individual Income Tax
  - (2)個人房屋土地交易所得稅。  
Individual House and Land Transactions Income Tax
  - (3)營利事業所得稅。Profit-Seeking Enterprise Income Tax
  - (4)營業稅。Business Tax
  - (5)特種貨物及勞務稅。Specifically Selected Goods and Services Tax
  - (6)菸酒稅。Tobacco and Alcohol Tax
  - (7)貨物稅。Commodity Tax
  - (8)遺產稅。Estate Tax
  - (9)贈與稅。Gift Tax

#### ◎繳納期間 **Payment period**：

- 1、自繳稅款為法定(或依法展延)申報期限屆滿後3日24時。但透過網際網路申報系統繳納者，為法定(或依法展延)申報截止日當日24時；開徵稅款(罰鍰)為繳納期間屆滿後3日24時。

For cases of voluntary tax payment: by 24:00 on the second day after the designated (or legally extended) deadline of declaration; for cases of filing through Internet: by 24:00 on the day of the designated (or legally extended)

deadline of declaration; and for cases of tax assessment: by 24:00 on the second day after the designated (or le-gally extended) deadline of declaration.

2、移送強制執行案件：為滯納利息核算迄日 24 時。

Administrative enforcement for overdue tax payment cases : to be paid within 24 hours of the end date for calculation of the overdue interest.

◎適用對象 **Applicable cases** :

納稅義務人以電子支付帳戶繳納稅款及罰鍰，不以本人註冊開立之電子支付帳戶為限，應使用電子支付機構提供之行動裝置應用 (APP) 進行交易。納稅義務人使用本項繳稅作業免手續費。

E-payment accounts used by taxpayers for tax and fine payment are not limited to e-payment accounts registered and owned by the respective taxpayers. Mobile device applications (APPs) provided by e-payment institutions should be used for transac-tions. Handling fees are waived for taxpayers who use this payment method.

中午彈性上班提供查詢、申辦服務

**Flexible Working Hours during Lunch Break for Enquiry and Application**

一、全功能櫃檯中午仍受理民眾申請案件，延長服務時間。

The general services counter is in service during the lunch break to collect all kinds of filing and application forms from our citizens, offering prolonged service hours.

二、綜合所得稅申報期間，配合財政部規定，延長服務時間。

Service hours are extended during the Individual Income Tax returns filing period, in accordance with orders from the Ministry of Finance.

提供稅務諮詢服務

**Service for Taxation Enquiries**

總局、各分局及稽徵所均為您提供稅務諮詢服務。

Advisory services on taxation matters are available at the National Taxation Bureau Headquarters, its branch offices, and local taxation offices.

代客叫車服務 **Taxi-Calling Service**

為解決洽公民眾「行」的問題，本局各分局、稽徵所皆設置代客叫車服務櫃

檯，蒐集轄內信譽良好計程車業者名單，建立業者資料庫，當民眾提出需求時，由服務人員代為聯繫計程車駕駛，於計程車抵達時，請民眾核對駕駛姓名及車號，資料相符後搭乘。

To solve the "personal logistics" problem for citizens visiting our offices, taxi-calling service points a taxi-calling service has been set up at all branches and offices of the Bureau. A list of reputable taxi operators within the jurisdiction has been compiled in a database. When a citizen makes a request, the service attendant will make an entry in the logbook and call for a taxi on his/her behalf. Citizens are advised to verify the taxi driver's name and the vehicle number when the taxi arrives before getting into the taxi.

### 首長與民有約 **Appointment with Leaders**

本局為落實加強為民服務意見溝通，主動瞭解民眾需要，解決民眾稅務問題，積極建立以顧客為導向之服務性、親和性政府，共創徵納和諧；

Our Bureau is dedicated to strengthening communication with the public, understanding people's needs proactively, and resolving tax-related problems.

We endeavor to establish a customer-oriented and approachable government agency, and develop harmonious relationships with taxpayers.

若民眾對國稅法令、行政措施有任何具體建議，或對各單位業務有相關陳訴者，可透過「首長與民有約」之會面時間，與局長、分局長、主任面對面溝通。

If the public has any specific suggestions regarding national tax acts or administrative measures, or have relevant complaints about our operations, they can communicate face-to-face with the director-general, director, or chief through the "Appointment with Leaders".

#### ◎預約方式 How to make an appointment :

以書面、傳真、電話、電子郵件方式申請皆可。

Applications can be made through written correspondence, fax, telephone, or email.

#### ◎受理單位 Service Units :

總局為綜合行政組，分局、稽徵所為服務管理課、股。

The general bureau: General Administrative Division

Subordinate units: Service section

#### ◎本局首長與民有約案件有下列情形之一者，得不予處理：

In any of the following circumstances, the application of "Appointment with Leaders" will not be processed:

- 1、無具體之內容或未具真實姓名或住址者。

Where the application gives no concrete substance or does not give the applicant's true name or address;

- 2、涉及司法起訴或已判決案件。

Where the application refers to the prosecution cases or judgements;

- 3、行政救濟中或判決確定案件。

Where the application refers to a case under an administrative remedy or with a final judgment;

- 4、同一事由，經予適當處理，並已明確答復後，仍一再陳情者。

Where the application is a repeat or further repeat of the same matter which has been appropriately dealt with and clearly answered;

- 5、非主管陳情內容之機關，接獲陳情人以同一事由分向各機關陳情者。

Where the authority receiving the application is not competent to deal with the subject matter of the application and the applicant is found to have filed similar applications to different authorities regarding the same matter.

## 近期內甫辦理的重點創新服務

### Main Innovated Services Recently Practiced

- 一、為鼓勵小規模營業人於實體店面銷售貨物或勞務接受消費者使用行動支付，積極推動小規模營業人導入行動支付適用租稅優惠作業。

To encourage small-scale business entities selling goods or services at physical stores to accept mobile payment from consumers, small-scale business entities are actively urged to take advantage of the tax incentives applicable to mobile payment.

- 二、為便利納稅人領取退稅款項，積極推動利用存款帳戶辦理直撥退稅，除主動寄發「直接劃撥退稅同意書」，輔導受退稅人改用存款帳戶辦理轉帳退稅外，並運用本局網站、Facebook 粉絲專頁、LINE、講習會及各項稅務活動積極宣導。

For the convenience of taxpayers in receiving tax refunds, the use of the direct deposit of refunds into accounts is being actively promoted, and, in addition to sending a "Letter of Consent for the Direct Deposit/Postal Giro of Tax Refunds"

to guide people receiving tax refunds to switch to the transfer of refunds into deposit accounts, the website of the National Taxation Bureau, the Facebook fan page, LINE, seminars, and various tax events are also used for active advocacy of the use of the service.

- 三、為服務轄內民眾，特與轄內部分鄉、鎮、區公所及戶政事務所等機關合作，共同開啟視訊橋樑，為民眾提供發證、申辦及稅務諮詢等遠距視訊服務。

To enhance our service quality, virtual online service has been launched in conjunction with some local government offices and household registration offices to provide virtual services such as document issuance, application, and advice on taxation matters.

- 四、自 106 年 1 月 1 日起辦理非居住者各類所得扣繳憑單網路申報作業方案，扣繳義務人給付非中華民國境內居住之個人或在中華民國境內無固定營業場所之營利事業之應扣繳所得，已依所得稅法第 92 條第 2 項規定於代扣稅款之日起算 10 日內繳清扣繳稅款者，得於上開期間內利用網路申報各類所得扣繳憑單[該期限內遇連續 3 日以上國定假日(農曆春節除夕至初三)者，得延長 5 日]；另扣繳義務人給付非居住者各類所得，因未達起扣點，或不屬所得稅法規定之扣繳範圍，而無扣繳稅款者，亦可利用網路申報，不受時間、空間之限制，一經上傳成功，即完成申報程序，省時又便捷。另為貼近扣繳單位之實務需求，財政部財政資訊中心已修正「各類所得憑單電子申報系統」，扣繳單位只要向所在地稽徵機關申請編配「檔案識別碼」，該扣繳單位就可以同時由不同部門或委託代理人(例如股務代理或人力仲介等)以網路申報扣(免)繳憑單及股利憑單，改善申報系統後檔覆蓋前檔導致短漏報問題。

The program for online filing of withholding statements for various incomes of non-residents will be initiated on January 1, 2017. If tax withholders pay the taxes withheld within ten days from the date of the tax withholding in accordance with Paragraph 2 of Article 92 of the Income Tax Act for the income paid to individuals not residing within the territory of the Republic of China or profit-seeking enterprises without a fixed place of business in the Republic of China and subject to tax withholding, they may file withholding statements for various incomes online during the above-mentioned period[in the case that three national holidays (from Chinese New Year's Eve to the third day of Chinese

New Year) occur, the period for the submission shall be extended by five days]; moreover, tax withholders may also use online filing, without limitations on time and space, for incomes paid to non-residents that have not reached the withholding threshold, or are not within the scope of withholding, and so no tax withholding is made. The filing process is completed after the statements are successfully uploaded, which saves time and ensures convenience. To meet the practical needs of tax withholding organizations, the Fiscal Information Agency of the Ministry of Finance has revised the "E-filing system of various categories of income vouchers." Tax withholding organizations, with the "file identification code" issued by the local taxation offices, can exercise simultaneous online filing of withholding vouchers and/or dividend vouchers through different departments and contracted agents (such as stockbrokers or other human intermediaries), eliminating the problem of previous files being overwritten by new ones in the filing system.

- 五、為便利設籍本局轄區之納稅義務人辦理遺產稅或贈與稅申報，提供符合櫃檯化作業規定之簡易案件且檢附相關申報書表證件齊全者全局跨區申辦服務，即本局各分局暨稽徵所均可受理其他分局暨稽徵所所轄案件，實施立即收件、核定、發證一貫作業，提升為民服務品質。

To facilitate filing of Estate Tax or Gift Tax by locally registered taxpayers within the Bureau's jurisdiction, cross-regional services are provided to simple cases that fulfill the requirements for over-the-counter processing and applications that are attached with all necessary supporting documents. It means that cases under the jurisdiction of other branches and offices can be accepted and processed at any branch or office of the Bureau, offering one-stop services from immediate acceptance of applications, to assessment and issuance of certificate. It will be an improvement of the quality of public services.

- 六、廣續提供網路申報方式辦理綜合所得稅結算申報繳稅及各類所得憑單資料申報、個人房屋土地交易所得稅申報、營利事業所得稅結（決、清）算、外國營利事業境內無固定營業場所及營業代理人營利事業所得稅申報、營利事業所得稅電子帳簿資料上傳、外僑綜合所得稅結算申報繳稅、執行業務暨其他所得者申報、營利事業所得稅暫繳、營業稅申報繳稅、教育文化公益慈善機關或團體結算、遺產稅、贈與稅、證券交易稅、期貨交易稅、貨物稅、菸酒稅等電子申報繳稅服務，提供多元報稅管道，落實 e 化政府

政策。(註)其中綜合所得稅自 109 年度起，網路申報新增手機報稅及行動電話認證 2 項新措施，民眾可使用手機進入財政部電子申報繳稅服務網站 (<https://tax.nat.gov.tw>)申報綜合所得稅，手機、電腦及平板都可以利用「行動電話認證」進行身分認證，只要選擇電信業者，輸入行動電話號碼、國民身分證統一編號及健保卡卡號，透過 4G/5G 訊號認證成功，即可快速登入申報系統，下載所得及扣除額資料之後完成申報。

The Bureau will continue to provide the internet as a means for the filing of the following: Individual Income Tax Returns and various income tax statements; Individual House and Land Transactions Income Tax Returns; Profit-Seeking Enterprise Income Tax declaration (assessment or clearance); profit-making enterprise income tax declarations by foreign profit-seeking enterprises with no fixed business premises and business agents within the ROC territory; uploading of data in e-ledgers for Profit-Seeking Enterprise Income Tax; Alien Individual Income Tax Returns; Income from Professional Practices and other sources of income; Provisional Profit-Seeking Enterprise Income Tax Returns; Business Tax Returns; Educational, Cultural, Public Welfare or Charitable Organizations or Societies' Income Tax Returns; and Estate Tax, Gift Tax, Securities Transactions Tax, Futures Transactions Tax, Commodity Tax, as well as Tobacco and Alcohol Tax. (Note) For the online filing of individual income tax since 2020, measures of mobile phone tax filing and mobile phone certification have been introduced. Taxpayers can use mobile phones to file individual income tax at <https://tax.nat.gov.tw>. Mobile phone identity check can be done on mobile phones, computers, and tablets. By selecting a telecom operator, enter the mobile phone number, the national ID number, and the national health insurance card number. With authentication approved through the 4G/5G signals, the taxpayer can quickly log in to the system. to download the income and deduction data and complete the filing process.

- 七、賡續配合財政部推動輔導營業人開立雲端發票及推廣消費者以載具儲存雲端發票暨行動支付結合雲端發票，創造便利與節能減碳的生活環境。

The Bureau will continue to work with the Ministry of Finance to provide guidance to business entities on the use of e-invoices and to encourage consumers to store cloud invoices with their cards and use mobile payment in conjunction with cloud invoices, so as to create a convenient

living environment which incorporates the saving of energy and reduction of carbon emissions.

- 八、廣續推動外籍旅客購物退稅 e 化服務，以紓解外籍旅客於出境機場或港口排隊等候退稅人潮，建構優質觀光及無紙 e 化消費環境。

The Bureau will continue the promotion of e-tax refund services for foreign tourists at shopping locations so as to relieve the crush of foreign tourists at airports or harbors waiting for tax refunds, in order to create a more convenient and a paperless environment for tourists and consumers.

- 九、廣續辦理本局與本局轄屬範圍內對應之健保局(南區、高屏、東區)業務組跨機關合作，提供查調所得資料之便民服務措施，免除經濟弱勢民眾往返兩機關奔波之辛勞，以最短時間辦理健保費分期繳納，維護民眾權益。

The Bureau has established cross-departmental cooperation between the Bureau and the Business Section of the Bureau of National Health Insurance (Southern Region, Kaohsiung-Pingtung Region, Eastern Region) within the Bureau's jurisdiction, to provide a convenient service for people making enquiries on income. The provision of this service may save economically-disadvantaged citizens the trouble of traveling between the two agencies, help them apply for installment payment of health insurance premiums in the shortest time, and protect the rights and interests of the public.

- 十、為配合財政部於推動「所得稅各式憑單免填發作業」，本局於網站建置「扣繳憑單免填發作業」專區供民眾線上取得相關資訊，以達節能減紙目標，並廣設「諮詢窗口」，即時為民眾解答惑。

In accordance with the promotion by the Ministry of Finance of “avoiding the issuance of various vouchers for income tax,” a section has been established on the website of the Bureau on “avoiding the issuance of withholding vouchers.” Relevant information can be retrieved online to minimize the use of paper. The “Taxation Advisory Window“ provides prompt response to questions.

- 十一、提供營利業事所得稅決(清)算媒體申報軟體，並開放採特殊會計年度之營利事業所得稅及機關或團體結算申報案件、逾期申報案件等均可採用媒體辦理申報，推動無紙化媒體申報。

The Bureau will offer software for filing via media for the final calculation (liquidation) of Profit-Seeking Enterprise Income Tax and allow filing of Profit-Seeking Enterprise Income Tax on a special fiscal year basis, institution or group

tax returns, or overdue declarations via media in order to promote paperless filing via electronic media

十二、建置營利事業電子帳簿上傳平臺，便利營利事業將會計帳簿及營業成本或費用等相關表單，於稽徵機關進行調查時，由會計系統直接結轉帳簿資料，透過電子帳簿上傳平臺遞送至稽徵機關，營利事業無須再提供紙本帳簿憑證，降低稅務調查依從成本，提升處理稅務資料之效率。另為消除營利事業對於帳簿電子檔案存於稽徵機關之疑慮，稽徵機關將於案件審查完竣開徵後，刪除帳簿資料電子檔案，以提升採用網路上傳或媒體遞送帳簿資料電子檔案意願。

The Bureau has constructed an “E-Ledger Uploading Platform for Profit-Seeking Enterprises” to make it easier for profit-seeking enterprises to directly transfer the accounting data, tables and forms relating to operating costs or expenses in their accounting system to the taxing authority during investigation. By uploading the e-ledgers onto the platform for transfer to the tax authority, profit-seeking enterprises do not need to provide their paper ledgers and proofs, and so compliance cost of tax investigation can be reduced and efficiency of processing tax data can be enhanced. In addition, to ease enterprises’ concern over saving their e-ledgers at the taxing authority, the tax authority will delete the e-ledger data after completion of investigation and tax collection. It will hopefully increase enterprises’ willingness to upload their e-ledger data online or transfer them via electronic media.

十三、賡續優化個人資料管理制度，落實制度管理、強化安全維護及確保法令遵循性。

The Bureau continues its efforts to optimize the personal data management system, in order to implement system control, strengthen security, and ensure legal compliance.

十四、賡續辦理國際標準 ISO27001 資通安全管理系統驗證定期追查作業，維持證書持續有效；強化資通安全管理，符合資通安全管理法要求。

The Bureau continues to make regular follow-up for the ISO27001 certification of the information security management system, and make sure the certificate remains effective; information security is reinforced to ensure it fulfills the requirements of the information security management regulations.

十五、營利事業所得稅結（決、清）算或暫繳採用網路申報，於附件上傳期間

屆滿前，可將相關申報書表及附件資料製成 PDF 文件檔，透過營利事業所得稅結（決、清）算或暫繳申報繳稅系統軟體上傳，取代以往必須親自遞送或郵寄紙本資料至國稅局的方式，不但節省申報的時間、人力及費用，更提升申報作業效能。

Those using the online tax return filing for profit-seeking enterprise income tax declaration (assessment or clearance) or provisional profit-seeking enterprise income tax may, before the end of the attachment uploading period, upload the relevant tax return and the attached information as PDF files through the software of the profit-seeking income tax declaration (assessment or clearance) or provisional profit-seeking income tax return system, instead of submitting it in person or mailing the printed documents to the National Tax Bureau. This not only saves time, manpower, and the cost of filing tax returns but also increases the efficiency of tax filing work.

十六、為提升電子支付普及性，全功能櫃檯申辦債權人查調債務人所得、財產資料，可以使用信用卡或行動支付繳納服務費，以提供民眾更多元的繳費管道。

To provide the public with diverse payment options, credit cards or mobile payment may be used to pay service fees.

十七、營利事業、機關或團體及執行業務事務所於結算申報期間，可利用符合規定之電子憑證透過財政部稅務入口網線上查詢所得資料，或線上委託代理人代為查詢其所得資料，另受任人得整批查詢委任營利事業之所得。

During the tax filing period, profit-seeking enterprises, institutions, or organizations and professional practice offices may make inquiries about their income information via the e-tax portal of the Ministry of Finance by using eligible electronic certificates, or commission a representative online to inquire about their income information. A commissioned person is allowed to retrieve a batch of the income data of the commissioning business for inquiries into income data.

十八、推廣財政部 108 年 1 月 1 日起之統一發票兌獎多元服務措施，除新增網路 APP 兌獎服務外，並變更實體代發獎金據點，方便民眾兌獎。

Promote the Ministry of Finance's diversified services for the receipt lottery launched on January 1, 2019. Apart from the new receipt lottery APP service, the locations for physical claim of cash prize are also changed to make it more

convenient for the citizens to claim prizes.

十九、本局網站首頁建置「分類引導區」，提供「申辦查調」、「書表下載」、「稅額試算」及「申報繳稅」等分類導覽服務，協助使用者快速點選瀏覽，節省搜尋時間。

The “Categorized Guide” section has been set up on the homepage of the Bureau’s website to provide different types of guided services including “Application Inquiry”, “Forms Download”, “Pre-calculation of Tax”, and “Tax Filing and Payment”, so as to speed up browsing and save users’ time in information search. Moreover, Google Analytics is now incorporated to analyze users’ habits, thereby listing frequently browsed pages under the “Frequently Used Functions” section on the website’s homepage to effectively reduce citizens’ information search time.

二十、推動財政部實施之遺產稅及贈與稅跨局臨櫃申辦作業，便利民眾能就近至本局所屬分局、稽徵所辦理遺產稅及贈與稅申報，不受戶籍所在地限制。

The Ministry of Finance’s policy for cross-office filing of Estate Tax and Gift Tax over the counter is implemented to ensure easy access by the public to any nearby branches or offices of the Administration for filing of Estate Tax and Gift Tax without geographical restriction to the location of household-registered residence.

二十一、為協助民眾順利完成遺產稅申報，本局除了提供納稅義務人可就近向稽徵機關查詢被繼承人財產、所得及信託贈與資料供參以外，並自 110 年 9 月 1 日起，配合全國同步實施單一窗口查詢金融遺產(存款、基金、上市(櫃)與興櫃有價證券、短期票券、人身保險、期貨、保管箱、銀行貸款及信用卡債務等)便民措施，遺產稅納稅義務人只要填寫 1 張金融遺產申請書便可就近至任一國稅局或 6 個直轄市地方稅稽徵機關全功能櫃檯查詢被繼承人金融遺產，由國稅局「一站式」受理後，再由被繼承人戶籍地國稅局統一回復申請人，讓民眾申請更便捷、申報更安心。

To facilitate the filing of Estate Tax, a measure has been taken to allow inquiry by the taxpayer into the properties, income, and trust gifts of the deceased from the nearest taxation office. Starting from September 1, 2021, the one-stop inquiry service was launched for financial inheritance information (including deposits; funds; securities of TWSE-listed, OTC and emerging stock companies;

short-term bills; life insurance; futures; safe deposit boxes; bank loans; credit card debt, etc.) Estate taxpayers can file the application for financial inheritance information at the one-stop service counter of the offices of the National Taxation Bureau or any of the taxation offices of the six municipalities. The National Taxation Bureau at the household address of the deceased will have the information consolidated and respond to the applicant for the most efficient service possible.

二十二、為配合推動雙語國家政策，賡續擴充英文版網站內容，辦理各式申請表單及辦公場所標誌雙語化，提供第一線雙語諮詢服務及電話總機英語專線，供民眾使用。

In line with the national policy of promoting bilingual information, the Bureau continues to expand the content on its English website, making bilingual versions of all application forms and office signage. The Bureau also set up a frontline bilingual information counter and English hotline for telephone inquiries to serve the public.

二十三、本局網站(網址：<https://www.ntbsa.gov.tw>)設有以下專區

The following sections are available on the Bureau's website:

(一)為避免民眾因不諳特銷稅相關規定，而遭國稅局補稅處罰，設置「特種貨物及勞務稅專區」(路徑:首頁/服務園地/民意交流/常用問答/本局補充FAQ/特種貨物及勞務稅)，供民眾免費下載使用，減少徵納雙方爭議。

To protect citizens who do not understand the relevant provisions of the special excise tax from overdue tax penalties from the National Taxation Bureau, an area has been established on the website of the bureau (address: <https://www.ntbsa.gov.tw>) and named "Specifically Selected Goods and Services Tax Zone" and may be accessed via the following route: homepage/service corner/public opinion exchange/common Q&A/supplementary FAQ on the bureau/the Specifically Selected Goods and Services Tax for citizens to download and use for free, thus reducing disputes between taxpayers and collectors.

(二)積極賡續推動綜合所得稅結算申報稅額試算服務措施，設置「稅額試算服務」專區，除張貼作業要點、Q&A、新聞稿、申請書及連結財政部電子申報繳稅服務網站、稅務入口網站，便利民眾使用相關服務。

To continue to actively promote the use of the Pre-Calculation Service for Individual Income Tax Returns, a “Pre-Calculation Service for Individual Income Tax Returns” page has been set up on the Bureau’s website, which not only includes operational guidelines, Q&A, press releases, and application forms, but also a link to the Ministry of Finance’s e-Tax service website and eTax Portal in order to provide the public with easy access to relevant services.

- (三)設置「New Immigrant Service District」專區，提供印尼、越南等多國語言之稅務資訊，讓不諳中文之外籍人士能透過本局網站以自己國家語言快速尋找所需資訊，另提供新住民培力發展資訊網、新住民數位資訊網等網站連結。

The “New Immigrant Service District” page has been set up on the homepage of the Bureau’s website to offer tax information in multiple languages such as Indonesian and Vietnamese. Therefore, foreigners who do not understand Chinese can quickly find the information they need by viewing and using the Bureau’s website in their native language. Moreover, links to websites such as The Development Network for Immigrants and New Immigrants in Taiwan are provided.

- (四)設置「案件進度查詢」專區，將各項民眾申辦案件進度查詢項目，如意見信箱案件進度查詢、復查案件進度查詢及書面申請案件受理進度查詢等18項查詢服務，讓民眾可快速查詢申辦案件進度。

The “Case Status Inquiry” page has been set up on the homepage of the Bureau’s website to provide 18 inquiry services regarding the status of various applications from the public, including suggestion follow-up, review case status, and written application processing status, so that the public may quickly check the status of their applications.

- (五)設置「資訊圖像化」專區，提供各稅宣導資訊及懶人包，並透過設計整合文字及圖像傳遞資訊，以簡明、易讀、易懂之型式呈現，協助民眾快速查閱及理解。

The “Information/Graphics” page has been set up on the homepage of the Bureau’s website to provide various tax propaganda information and “For Dummies” package, in order to deliver information in a simple, easily readable, and easily understandable manner by integrating text and graphics

through design, thereby helping the public quickly find and understand the information.

- (六)為使民眾瞭解貨物稅條例第 12 條之 5 及 12 條之 6 相關規定，設置「中古汽、機車報廢或出口換購新車定額減徵新車貨物稅作業專區」(路徑：首頁/主題專區/稅務專區/貨物稅/汰換舊車購買新車減徵貨物稅)、 「老舊大型車報廢換購新車減徵貨物稅專區」(路徑：首頁/主題專區/稅務專區/貨物稅/汰換舊車購買新車減徵貨物稅)，供民眾查閱使用。

To help the public understand the applicable provisions set forth in Article 12-5 and 12-6 of the Commodity Tax Act, the “Fixed-amount Reduction of Commodity Tax for Trade-in New Vehicles by Scrapping or Exporting Automobiles and Motorcycles” page and the “Reduction of Commodity Tax for Purchase of New Trucks by Scrapping Old Trucks” page has been set up (path: homepage/topics/tax section/commodity tax/reduction of commodity tax for replacement of old vehicles, and homepage/topics/tax section/commodity tax/reduction of commodity tax for replacement of old vehicles with new ones. Citizens are welcome to access and read the related information.

- (七)為使民眾瞭解貨物稅條例第 11 條之 1 相關規定，設置「購買節能電器退還減徵貨物稅專區」(路徑：首頁/主題專區/稅務專區/貨物稅)，提供法規查詢、作業流程圖、常見問答、諮詢窗口、操作教學—消費者線上申請、申請書表下載及填寫範例等服務，供民眾查閱使用。

To help the public understand the applicable provisions set forth in Article 11-1 of the Commodity Tax Act, the “Refund and Reduction of Commodity Tax for Purchase of Energy-saving Electrical Products” page has been set up (path: homepage/topics/tax section/commodity tax) to provide regulation inquiry service, operational flow chart, FAQ, consultation channel, operation instructions – consumers’ online application, application form download, and form-filling demonstration. Citizens are welcome to access and read the related information.

- (八)設置「境外電商營業稅專區」(含中、英文網頁)，置放課稅新制相關法規函釋、Q&A、懶人包、新聞稿等相關中英文課稅資訊，供境外電商業者及受託報稅之代理人查閱稅籍登記、報繳營業稅等相關課稅規定。

The Bureau has set up the “VAT on Cross-Border Electronic Services” section (in both Chinese and English) on its website, which contains tax information in Chinese and English, including the laws and regulations governing the new taxation system, a Q&A, a short version for VAT on Cross-Border Electronic Services, and press releases, so that overseas e-commerce companies and their tax return filing agents can find regulations regarding tax registration, filing and payment of Business Tax, and other taxation practices.

- (九)推廣納稅者權利保護，設置「納稅者權利保護專區」（路徑：本局網站首頁 / 主題專區/稅務專區/稅務行政/納稅者權利保護專區），除提供納稅者權利保護法之簡介、相關法規、函釋及線上申請納稅者權利保護事項等連結外，亦公示本局納稅者權利保護官姓名及聯絡方式、納保溫馨小故事及文宣資料，協助民眾快速查閱使用。

To promote the protection of the taxpayers’ rights, the Bureau has set up the “Taxpayer Rights Protection” section (path: Homepage >Topics >Tax Section > Tax Administration >Taxpayer Rights Protection) on its website. This section provides a brief introduction to the Taxpayer Rights Protection Act, links to related regulations and official interpretations, online application for protection of taxpayer’s rights, names and contact information of taxpayer rights protection ombudsmen of the Bureau, as well as tax-related stories, and promotional materials related to the Taxpayer Rights Protection Act.

- (十)為實現施政效能、提供可靠資訊、遵循法令規定及保障資產安全等目標，本局建立相關內部控制，114年1月21日簽署有效之113年度內部控制聲明書，建置於網站「內部控制聲明書」專區(路徑：首頁/政府資訊公開/內部控制聲明書專區/113年度南區國稅局內部控制聲明書)，提供民眾知的權益，並確保內部控制制度有效運作。

The Bureau has implemented internal controls in an attempt to achieve efficient administration, provide reliable information, comply with applicable laws and regulations, and ensure asset safety. On January 21, 2025, the Bureau signed the 2024 Internal Control Statement, which was deemed effective, and created the “Internal Control Statement” section on its website (path: Homepage > Open Data >Internal Control Statement>2024 Internal Control Statement of the National Taxation Bureau of the Southern Area).

This measure aims to protect people's rights to know and ensure efficient operation of the internal control system.

(十一)設置「檢舉逃漏稅專區」【路徑：首頁/主題專區/稅務專區/稅務行政/檢舉逃漏稅專區】，除提供受理檢舉案件流程圖、懶人包、Q&A、本局近三年受理檢舉案件件數及成案績效、新聞稿及法規等相關資訊外，亦提供查詢營業人有無辦理營業（稅籍）登記或使用統一發票、檢舉逃漏稅信箱及檢舉逃漏稅信箱進度查詢等連結，以友善的資訊環境，提供更優質的服務。

The Bureau has set up the “Reporting Tax Avoidance and Evasion” page on its website, which can be accessed via the path: Homepage>Theme>Taxation>Tax Administration>Reporting Tax Avoidance and Evasion. The flow chart for acceptance of reports, a “For Dummies” package, Q&A, the numbers and results of accepted reports in the last three years, press releases, and the relevant laws and regulations are available on this page. Citizens may also inquire whether a business has registered its operation (tax ID) or used uniform invoices, report tax avoidance/evasion cases, and inquire about the follow-up progress of a tax avoidance/evasion report on the page. A friendly information environment is created to provide quality service.

(十二)為協助台商回台投資，設置「台商回台投資稅務諮詢服務專區」及「境外資金匯回專法專區」，彙集相關法令規定、懶人包、專人諮詢窗口、申報書表及常見問答等資訊，供民眾查閱使用。

To help Taiwanese businesses returning to Taiwan, the Bureau has set up the “Tax Consulting Service for Returning Taiwanese Businesses” page and “Regulations for Remitting Funds from Overseas” page, where the relevant laws and regulations, dummy package, special consultation section, forms, FAQ, etc. are compiled for citizens' inquiry.

(十三)為便利納稅義務人能就近至各地區國稅局所屬分局、稽徵所、服務處臨櫃辦理遺產稅及贈與稅簡易案件申報，自 108 年推動遺產稅及贈與稅跨局臨櫃申辦作業，凡符合簡易案件且證件齊全者，即不受戶籍所在地之限制，並設置「遺產及贈與稅跨局申辦服務專區」供民眾查閱相關資訊。

To facilitate taxpayers in making simple filing of Estate Tax and Gift Tax at the counters in any branches, offices, or service desks of the Taxation Bureau, the Bureau launched cross-office Estate and Gift Tax counters in 2019. Simple cases with all supporting documents are accepted without subjecting taxpayers to the restriction of household registration location, and the “Cross-office filing of Estate Tax and Gift Tax over the counter” page is set up to provide the information.

(十四)設置「電子發票服務專區」，提供電子發票相關活動訊息、法規、電子發票字軌號碼申請書、開立電子發票操作手冊及動畫宣導影片與轄內各分局、稽徵所服務窗口，供營業人或消費者查閱與線上學習。

The “Electronic Invoice Service” page is set up to provide activity news related to e-invoice, laws and regulations, application form for alphanumeric code numbers of electronic uniform invoices, an operation manual for issuing e-invoices, an anime promotion video, and service counters at various branches and offices, so that business owners and consumers may read and learn online.

(十五)設置「單一窗口查詢金融遺產暨遺產稅申報稅額試算服務專區」，提供作業要點、查詢金融遺產內容及相關作業流程說明，並建置宣導海報及新聞稿，便利納稅義務人完成遺產稅申報。

The “One-Stop Inquiry about Financial Inheritance and Service of the Pre-calculation of Estate Tax Returns Section” is set up to provide operational guidelines, content about inquiry into financial inheritance, and explanation of the related operational procedures. Also, promotional posters and new releases are created to help taxpayers complete the filing of Estate Tax.

## 我們承諾未來的革新作法

### Our Commitment to Future Improvements

#### ◎廣續推動網路申辦 **Further Promote Online Application Services**

服務資訊化是提升政府服務效能的重點，本局將持續檢討改善現行稽徵作業流程推動各稅網路申報、線上申辦作業，簡化民眾申報流程，落實便捷服務效能。

Information-based services are the key for the government to increase its service efficiency. As a result, the Bureau will continue to review and

improve the current tax collection process, promote online tax filing and online application services, simplify tax filing procedures for the general public, and enhance the convenience and efficiency of its services.

◎ 賡續推動綜合所得稅手機報稅服務

**Continue to Promote Mobile Phone Individual Income Tax Return Filing**

為便利民眾以手機辦理綜合所得稅結算申報及繳稅，賡續強化手機報稅功能，並推動多元行動支付繳稅管道，提供更優質的服務。

In order to facilitate mobile phone individual income tax return filing and payment, mobile taxation functions will be enhanced to include more diverse channels of mobile tax payment as a better service to the taxpayers.

◎ 推動單一窗口服務 **Promote the One-stop Service**

為加強便民服務，各分局、稽徵所均設置全功能櫃檯，整合納稅義務人最常申辦、查詢項目，並運用財稅網路提供部分查詢及核發書證業務之跨局服務，落實「一處收件全程服務」。

In order to offer convenience to taxpayers, we have set up a general services counter at every branch and office with the purpose of integrating the most common application and enquiry items from taxpayers. In addition, we offer nationwide services for some enquiries and certification issuance through the Internet, and have adopted one-stop services to provide instant services as well as convenience, to fulfill our goal of "one place to receive all various applications, complete services all the way through."

◎ 積極宣導重於處罰 **Focus on Awareness instead of Punishment**

透過各項宣導措施，讓納稅義務人瞭解各稅目相關法令及申報實務，避免違章受罰，以減少違章案件，並落實協談機制，加強輔導納稅義務人自動補報補繳稅款，以輔導代替查核，提升自繳稅率，創造徵納雙贏的局面。

A variety of awareness promotion programs are being launched to help taxpayers avoid punishment through better understanding of the relevant regulations and the importance of integrity. The number of violations has been reduced and negotiations encouraged. Taxpayers are encouraged to take the initiative and

voluntarily make up the shortage of due payment. Replacing audits by guidance does indeed help to increase taxation honesty and achieve a win-win situation.

### ◎積極宣導新課稅制度

#### Active Promotion of the New Tax System for Incomes from Securities Transactions

1.房地合一課徵所得稅 2.0 於 110 年 7 月 1 日起實施，積極透過多元化宣導，以利新課稅制度之推動。

The new integrated house and land tax system 2.0 started on July 1, 2021. The new system has been actively promoted through diverse channels for its implementation.

2.營利事業 CFC 制度於 112 年度起實施，積極透過多元化宣導，以利新課稅制度之推動。

The CFC Rules for enterprises were enforced from taxable year 2023, which have been actively promoted through diverse channels for the implementation.

### ◎開放電子稅務文件申請及驗證服務

#### Launch eTax Document Application and Authentication Services

為加強便民服務，自 107 年 11 月 1 日起，營利事業可透過財政部稅務入口網（<https://www.etax.nat.gov.tw>）線上申辦「申請補發營利事業結算申報資料（如「損益及稅額計算表」、「資產負債表」、「營業成本明細表」、及「財產目錄」）」、「申請補發營利事業所得稅結算申報核定通知書」、「申請補發未分配盈餘申報核定通知書」及「申請補發機關或團體及其作業組織結算申報核定通知書」等電子稅務文件，個人則可申請綜合所得稅稅籍資料；另申請補發近 5 年之遺產及贈與稅各項證明書（詳如下表），本項服務係提供民眾至有關機關辦理所需服務時，若須提示稽徵機關核發之稅務文件時，可先至上揭入口網使用符合規定之電子憑證線上申辦，直接列印取得各項電子稅務文件，免至稽徵機關臨櫃申辦。該等電子稅務文件與臨櫃申請所核發之紙本文件，具有同等效力，後續服務項目將會陸續增加，提供民眾更便捷的服務。

Another convenient service for the public was launched on November 1, 2018, whereby profit-seeking enterprises may apply for re-issuance of information and request tax filing information via eTax portal, Ministry of Finance

(<https://www.etax.nat.gov.tw>), including eTax documents: “Profit/Loss and Tax Calculation Form,” “Balance Sheet,” “Operating Cost Breakdown,” “General Inventory” “Application for Re-issuance of Notice of Assessment for Profit-seeking Income Tax,” “Application for Re-issuance of Notice of Assessment for Undistributed Earnings,” and “Application for Re-issuance of Notice of Assessment for Tax Return Filing by Government Agencies, Associations, and Their Affiliated Operation Organizations.” Individuals may request tax registration information for Individual Income Tax. In addition, applications for retrospective issuance of various certificates (details as follows) for Estate Tax and Gift Tax in the last 5 years are accepted. This service is provided to citizens when they go to a relevant agency and request issuance of tax documents from the tax collection authority. They may go to the above-mentioned portal for online application for eligible electronic certificates and then print the e-tax documents directly online, saving them the trouble of going to tax offices for an in-person application. These e-tax documents are as equally valid as the paper documents issued upon request at the office counters. More services will be added in the future to provide more convenient service to the public.

| 遺產稅 Estate Tax  | 贈與稅 Gift Tax  |
|---|---|
| 1、遺產稅免稅證明書<br>Estate Tax Exemption Certificate  | 1、贈與稅免稅證明書<br>Gift Tax Exemption Certificate  |
| 2、遺產稅繳清證明書<br>Estate Tax Payment Certificate  | 2、贈與稅繳清證明書<br>Gift Tax Payment Certificate  |
| 3、遺產稅不計入遺產總額證明書<br>Certificate of Exclusion from Gross Estate   | 3、贈與稅不計入贈與總額證明書<br>Certificate of Exclusion from Gross Gift   |
| 4、遺產稅逾核課期間案件證明書<br>Certificate for the Case where the Estate Tax was not Collected during the Assessment Period | 4、贈與稅逾核課期間案件證明書<br>Certificate for the Case where the Gift Tax was not Collected during the Assessment Period |
|   | 5、贈與稅非屬贈與財產同意移轉證明書<br>Certificate of Consent for Transfer of Gift Tax as Non-gift Assets                      |

◎持續推動多元便捷的繳稅管道

Continued Promotion of Multiple and Convenient Tax Payment Channels

自 108 年 8 月起，分階段擴大開放活期（儲蓄）存款帳戶、信用卡及晶片金融卡線上繳納稅款適用範圍，另持續開放「實體信用卡」、「行動支付」及「電子支付帳戶」等非現金支付工具繳納稅款，以提升民眾繳稅便利性。

Starting from August 2019, the applicable scope of online payment of tax was extended to include demand (saving) deposit account, credit card, or debit card. Moreover, other non-cash tax payment methods, such as “physical credit card,” “mobile payment,” and “e-payment account” become available to increase tax payment convenience for citizens.

#### ◎積極宣導網路銷售營業人稅籍登記新制

### Active Promotion of the New Regulations of Taxation Registration for Online Sellers

自 112 年 1 月 1 日起，營業人專營或兼營以網路平臺、行動裝置應用程式或其他電子方式銷售貨物或勞務，其稅籍應登記項目新增「網域名稱及網路位址」及「會員帳號」，且應於網路銷售網頁等清楚揭露「營業人名稱」及「統一編號」；營業人以網路平臺、行動裝置應用程式或其他電子方式提供他人銷售貨物或勞務負保存及提示會員交易紀錄之協力義務。為使民眾瞭解該新制規定，本局積極透過多元化宣導，以利新制之推動。

Starting from January 1, 2023, any business entity that sells goods or services solely or concurrently via online platform, applications on mobile devices, or other electronic tools is required to register the domain name, the IP address and the member account. In addition, business entities shall reveal its profit-seeking enterprise uniform serial number and its name clearly on the online sales page and relevant application. Business entities that provide for others online platforms, applications on mobile devices, or other electronic tools to sells goods or services has the obligation to keep and provide its members' transaction records. The Bureau is actively promoting information regarding the new regulations through diverse channels to facilitate the implementation and public awareness.

## 我們各項服務標準建立及自評機制

### Establishing Service Standards and Self-Evaluation Mechanisms

#### 榮獲行政院各項殊榮 *Winning the Executive Yuan's Awards*

本局曾榮獲第 5 屆行政院服務品質獎，在此良好服務基礎下，透過「建立制

度、訂定計畫、分工合作、全員參與」之策略及運用 PD CAB 管理循環系統，不斷檢討、持續改善，以「服務好、效率高、品質優」為目標，在全員參與共同努力下，嘉義市分局成為全國 23 個國稅分局中第一個榮獲第 9 屆行政院整體類服務品質獎的單位；總局、屏東、嘉義市、嘉義縣及澎湖分局分別獲得第 2、5、6、7 及 8 屆機關檔案管理金檔獎，臺南分局、屏東分局及總局榮獲第 2、6、7 屆政府服務品質獎殊榮及總局更榮獲第 2 屆政府服務獎殊榮。

The Bureau won the fifth Service Quality Award of the Executive Yuan. On the basis of this good service, the Bureau makes good use of the strategy (Discipline, Planning, Teamwork, and Participation) and the PD CAB management system for continuous review and improvement towards the goal of “Excellent Services, High Efficiency, and Best Quality.” Thanks to the efforts made by all employees of the Bureau, the Chiayi City Branch has become the very first branch of the 23 branches nationwide to win the Award of Overall Performance in the ninth Service Quality Award of the Executive Yuan. Moreover, the head office, Pingtung, Chiayi City, Chiayi County, and Penghu Branches won the Golden Archive Award in the second, fifth, sixth, seventh, and eighth Archive Management of Government Agencies. The Tainan Branch, Pingtung Branch, and the head office have won the honors of the 2<sup>nd</sup>, 6<sup>th</sup>, and 7<sup>th</sup> Government Service Quality Awards, and the head office has the 2<sup>nd</sup> Government Service Award.

本局自我評鑑機制

### Self-Evaluation Mechanism at Our Administration

訂定本局同仁服務禮貌守則，電話禮貌注意事項，為民服務考核及電話服務測試要點。不定期辦理服務人員平時服務態度、電話禮貌測試及為民服務不定期考核，事先訂定考核項目、測試衡量指標及評分標準，每月由主管人員對同仁不定期進行專業知能及電話禮貌測試，以落實我們的服務品質。

We have set service courtesy regulations, manners for answering phone calls, guidelines for public service performance assessment, and guidelines for telephone service tests for our staff. Furthermore, we randomly examine the general service manners of our service staff, test their telephone-answering courtesy and public service, based on the previously listed assessment items, test and measurement index and grading criteria. Our section chiefs will administer tests on expertise and telephone courtesy to our staff every month at

unannounced intervals. All that we tried to do and are doing are meant to ensure our service quality.

## **我們誠心傾聽您的聲音**

### **Your Comments Will Be Cordially Respected and Accepted**

每年均辦理為民服務意見調查，並依據調查結果，作成報告。經統計分析顯示，多數民眾對於本局轄內的服務品質都給予正面肯定，而我們亦針對民眾反映尚需加強或改進的建議，逐一加以檢討歸納，研擬具體改進方案據以實施並列管，希望您隨時提供意見與建議，使我們藉由不斷的檢討改進，提供您更滿意的服務。

We do a public survey on our “public services” every year, and a report is made based on the survey results. According to the results statistically analyzed in the report, our service quality within the jurisdiction has been generally approved by the public. Citizens’ feedback and suggestions about aspects requiring improvement or amendment will surely be discussed, one by one, collected into a concrete improvement plan and then carried out under stringent inspection. Any comment or suggestion will be cordially welcome, and we will continuously adjust our services to satisfy public demands to assure our best services to the public.

## **我們重視您的陳情與建言**

### **Your Requests as Well as Suggestions Will Be Highly Valued**

為有效處理人民陳情案件，保障納稅義務人權益，我們訂定作業規範，敘明民眾陳情、建言案件的處理方式，指派專人登記、列管追蹤；每年定期統計分析作成報告，並研擬具體改進措施確實執行。

In order to handle people’s requests with efficiency, and to protect taxpayers’ benefits, we have set operation standards indicating clearly how to handle requests or suggestions from the public, and appointed exclusive staff for registering, managing, and keeping track by regularly making annual reports with statistics and analyses, as well as concrete proposals for actual implementation.

設置多種行政革新建言管道，諸如於愛心辦稅訪查、首長與民有約，並設置專線電話、傳真機或利用網際網路設置民意電子信箱，廣納各界革新建言，積極推動行政革新工作。

There are accessibilities for the public to give their suggestions regarding administration reforms, including visits and investigations for the Warmhearted Taxation Services campaign, the Meeting the Directors program, and using special phone lines, faxes, or the e-mail box on the Internet. We accept and welcome suggestions from everyone in order to open-mindedly and actively promote our administration reforms.

## **我們期盼您的協助**

### **We Are Looking Forward to Your Assistance**

建立一個公平合理的優良租稅環境，是我們念茲在茲的目標，因此加強稽徵、遏止逃漏是我們經常性的重要工作，惟囿於稽徵人力不足，無法全面查緝逃漏稅，因此，希望全體納稅人協助我們，當您發現任何逃漏稅情形時，請利用各種管道與我們連繫，諸如可以利用各稅務機關的檢舉專線電話、檢舉信箱進行檢舉，本局除了依據財政部訂頒的「各級稽徵機關處理違章漏稅及檢舉案件作業要點」規定積極研辦外，對於檢舉人的姓名及檢舉事項，將絕對嚴守秘密。此外，當舉發的逃漏稅案件經處罰鍰確定並繳納罰鍰後，我們將依法核發已繳罰鍰 20% 的檢舉獎金(每案獎金最高上限 480 萬元)，感謝檢舉人的協助。

We continue to aim at establishing a fair, friendly, and reasonable taxation environment. To reinforce inspections to stem tax arrears and tax evasion are our main routine goals. Owing to a shortage of inspecting staff, we won't be able to investigate all of these enquiries thoroughly and completely. Therefore, we look forward to obtaining assistance from taxpayers. Should you find any tax evasion, please contact us by special report lines or mailbox of any tax authorities. Upon receiving this kind of report, the Administration will actively undertake investigation according to the regulations regarding "Main Works on Reported Violating Taxation and Tax Evasion for All Grades of Tax Authorities" from the Ministry of Finance, and keep strictly secret the reporter's name and reported subject. Apart from this, after the reported tax evader has been sentenced to pay fines and said fine payment has been executed, we will offer 20% of the fine as rewards to the reporters according to

law (the maximum reward shall not exceed NT\$4.8 million for each case), to indicate our appreciation for the assistance.

## **我們歡迎您來指教**

### **We Are Looking Forward to Your Opinions with Instructions**

當你有任何稅務疑難問題或其他需要時，請您以任何您認為最方便的方式，隨時與我們聯絡，我們將竭盡所能為您解決問題，並提供最佳的服務。

Whenever you encounter taxation problems, please do not hesitate to contact us in the way most convenient to you. We will do our best to solve your problems and give you our best services.

◎財政部南區國稅局

**National Taxation Bureau of the Southern Area, Ministry of Finance**

總局地址：臺南市北區富北街7號

Address: No. 7, Fubei St., North District, Tainan City

總局電話號碼：(06)222-3111

Telephone: (06)222-3111

免費服務電話號碼：0800-000321

Toll-free Calls: 0800-000321

傳真機號碼：(06)222-1019

Fax: (06)222-1019

網站網址：[www.ntbsa.gov.tw](http://www.ntbsa.gov.tw)

Website: [www.ntbsa.gov.tw](http://www.ntbsa.gov.tw)

受理檢舉逃漏稅專線電話號碼：(06)222-5542

Exclusive line for reporting tax evasion: (06)222-5542

檢舉貪瀆專線電話號碼：(06)222-9451

Exclusive line for reporting corruption: (06)222-9451

為民服務及檢舉貪瀆信箱：台南郵政第97號信箱

Exclusive PO Box for public services and reporting corruption: P.O. Box No. 97,  
Tainan

財政部南區國稅局通訊錄

Address Book for National Taxation Bureau of the Southern Area,  
Ministry of Finance

本局暨所屬各分局、稽徵所地址、電話、服務地區一覽表

General List of Locations and Telephones and the Jurisdiction of National  
Taxation Bureau of the Southern Area, Ministry of Finance, and Subordinated  
Branches and Offices Respectively

| 機關名稱<br>Office Name   | 轄區範圍<br>Service Areas  | 地 址<br>Address  | 電 話<br>Phone | 傳 真<br>Fax |
|---|--|---|--------------|------------|
| 財政部<br>南區國稅局<br>National<br>Taxation<br>Bureau of the<br>Southern<br>Area, Ministry<br>of Finance | 嘉義縣、嘉義市、臺南市、<br>屏東縣、臺東縣、澎湖縣<br>Chiayi County, Chiayi<br>City, Tainan City,<br>Pingtung County, Taitung<br>County, and Penghu<br>County   | (704301) 臺<br>南市北區富北<br>街7號6-17樓<br>6F.-17F., No. 7,<br>Fubei St.,<br>North District,<br>Tainan City<br>704301                  | 06-2223111   | 06-2221019 |
| 嘉義縣分局<br>Chiayi County<br>Branch  | 太保市、番路鄉、水上鄉、<br>中埔鄉、大埔鄉、阿里山<br>鄉、朴子市、布袋鎮、義竹<br>鄉、鹿草鄉、六腳鄉、東石<br>鄉<br>Taibao City,<br>Fanlu Township,<br>Shueishang Township,<br>Jhongpu Township,<br>Dapu Township,<br>Alishan Township,<br>Puzih City,<br>Budai Township,<br>Yijhu Township,<br>Lucao Township,<br>Lioujiao Township,<br>Dongshih Township | (612009) 嘉<br>義縣太保市祥<br>和二路東段5<br>號4樓<br>4F., No. 5, E.<br>Sec., Sianghe<br>2nd Rd.,<br>Taibao City,<br>Chiayi County<br>612009 | 05-3621010   | 05-3620442 |
| 嘉義市分局<br>Chiayi City<br>Branch  | 嘉義市東區、西區<br>East and West Districts of<br>Chiayi City  | (612212) 嘉<br>義市中山路<br>199號4-5樓<br>4F.-5F., No. 199,<br>Jhongshan Rd.,<br>Chiayi City<br>612212                                 | 05-2282233   | 05-2282354 |
| 民雄稽徵所<br>Minxiong<br>Office   | 民雄鄉、溪口鄉、新港鄉、<br>竹崎鄉、大林鎮、梅山鄉<br>Minxiong Township,<br>Sikou Township,<br>Singang Township,<br>Jhuci Township,<br>Dalin Township,  | (621015) 嘉<br>義縣民雄鄉文<br>隆村建國路二<br>段263之1號<br>No. 263-1, Sec.<br>2, Jianguo Rd.,<br>Wunlong                                      | 05-2062141   | 05-2063928 |

|                           |  |   |            |            |
|---------------------------|--|---|------------|------------|
|                           | Meishan Township   | Village,<br>Minxiong<br>Township,<br>Chiayi County<br>621015  |            |            |
| 新營分局<br>Xinying<br>Branch | 新營區、白河區、鹽水區、<br>善化區、後壁區、東山區、<br>柳營區、六甲區、官田區、<br>下營區、大內區<br>Xinying District,<br>Baihe District,<br>Yanshuei District,<br>Shanhua District,<br>Houbi District,<br>Dongshan District,<br>Liouying District,<br>Lioujia District,<br>Guantian District,<br>Siaying District,<br>Dane iDistrict                        | (730203) 臺<br>南市新營區民<br>治路 36 號 2-4<br>樓<br>2-4F, No. 36,<br>Minzhi Rd.,<br>Xinyin District,<br>Tainan City<br>730203   | 06-6573111 | 06-6335816 |
| 新化稽徵所<br>Xinhua Office    | 新化區、新市區、永康區、<br>仁德區、歸仁區、關廟區、<br>龍崎區、左鎮區、南化區、<br>楠西區、玉井區、山上區<br>Xinhua District,<br>Sinshih District,<br>Yongkang District,<br>Rende District,<br>Gueiren District,<br>Guanmiao District,<br>Longci District,<br>Zuojhen District,<br>Nanhua District,<br>Nansi District,<br>Yujing District,<br>Shanshang District | (712001) 臺<br>南市新化區中<br>正路 588 號<br>No. 588,<br>Jhongheng<br>Rd., Xinhua<br>District, Tainan<br>City<br>712001          | 06-5978211 | 06-5980251 |
| 佳里稽徵所<br>Jiali Office     | 佳里區、麻豆區、學甲區、<br>北門區、西港區、七股區、<br>將軍區、安定區<br>Jiali District, Madou<br>District, Syuejia District,<br>Beimen District, Sigang<br>District, Cigu District,<br>Jiangjyun District,<br>Anding District   | (722205) 臺<br>南市佳里區忠<br>孝路 25 號 3-4<br>樓<br>3-4F, No. 25,<br>Zhongxiao Rd.,<br>Jiali District,<br>Tainan City<br>722205 | 06-7230284 | 06-7230424 |
| 臺南分局<br>Tainan Branch     | 東區、南區、北區、中西<br>區、安平區<br>East, West, North, South,<br>Central and Anping<br>District of Tainan City   | (704301) 臺<br>南市北區富北<br>街 7 號 1、3-5<br>樓<br>1F、2-5F., No.<br>7, Fubei St.,<br>North District,                           | 06-2220961 | 06-2220964 |

|                          |  |   |            |            |
|--------------------------|--|---|------------|------------|
|                          |  | Tainan City<br>704301   |            |            |
| 安南稽徵所<br>Annan Office    | 安南區 Annan District   | (709042) 臺南市安南區安中路3段139號2-3樓<br>2F.-3F., No. 139, Sec. 3, Anjhong Rd., Annan District, Tainan City 709042 | 06-2467780 | 06-2467786 |
| 屏東分局<br>Pingtung Branch  | 屏東市、九如鄉、里港鄉、高樹鄉、鹽埔鄉、長治鄉、麟洛鄉、萬丹鄉、瑪家鄉、三地門鄉、霧臺鄉<br>Pingtung City, Jiouru Township, Ligang Township, Gaoshu Township, Yanpu Township, Changjih Township, Linluo Township, Wandan Township, Majia Township, Sandimen Township, Wutai Township | (900206) 屏東縣屏東市北興街55號<br>No. 55, Beising St. Pingtung City, Pingtung County 900206                        | 08-7311166 | 08-7381133 |
| 東港稽徵所<br>Donggang Office | 東港鎮、新園鄉、崁頂鄉、南州鄉、琉球鄉、林邊鄉、佳冬鄉<br>Donggang Township, Sinyuan Township, Kanding Township, Nanjhou Township, Liouciou Township, Linbian Township, Jiadong Township  | (928002) 屏東縣東港鎮新生二路16號<br>No. 16, Sinsheng 2nd Rd., Donggang Township, Pingtung County 928002             | 08-8330132 | 08-8330157 |
| 潮州稽徵所<br>Chaozhou Office | 潮州鎮、內埔鄉、竹田鄉、萬巒鄉、新埤鄉、枋寮鄉、來義鄉、泰武鄉、春日鄉<br>Chaozhou Township, Neipu Township, Jhutian Township, Wanluan Township, Sinpi Township, Fangliao Township, Laiyi Township, Taiwu Township, Chunrih Township  | (920003) 屏東縣潮州鎮永康街66號<br>No. 66, Yongkang St., Chaozhou Township, Pingtung County 920003                  | 08-7899871 | 08-7899876 |
| 恆春稽徵所<br>Hengchun Office | 恆春鎮、車城鄉、枋山鄉、滿州鄉、牡丹鄉、獅子鄉<br>Hengchun Township,  | (946202) 屏東縣恆春鎮南門路98號2樓   | 08-8892484 | 08-8892472 |

|                           |  |   |            |            |
|---------------------------|--|---|------------|------------|
|                           | Checheng Township,<br>Fangshan Township,<br>Manjhou Township,<br>Mudan Township,<br>Shihzih Township   | 2F., No.98,<br>Nanmen Rd.,<br>Hengchun<br>Township,<br>Pingtung<br>County<br>946202   |            |            |
| 臺東分局<br>Taitung<br>Branch | 臺東市、卑南鄉、鹿野鄉、<br>延平鄉、關山鎮、海端鄉、<br>池上鄉、東河鄉、成功鎮、<br>長濱鄉、太麻里鄉、金峰<br>鄉、大武鄉、達仁鄉、蘭嶼<br>鄉、綠島鄉<br>Taitung City,<br>Beinan Township,<br>Luye Township,<br>Yanping Township,<br>Guanshan Township,<br>Haiduan Township,<br>Chihshang Township,<br>Donghe Township,<br>Chenggong Township,<br>Changbin Township,<br>Taimali Township,<br>Jinfong Township,<br>Dawu Township,<br>Daren Township,<br>Lanyu Township, Lyudao<br>Township | (950207) 臺<br>東市中山路 1<br>號<br>No. 1,<br>Jhongshan Rd.,<br>Taitung City<br>950207  | 089-360001 | 089-360013 |
| 澎湖分局<br>Penghu<br>Branch  | 馬公市、湖西鄉、白沙鄉、<br>西嶼鄉、七美鄉、望安鄉<br>Magong City, Husi<br>Township, Baisha<br>Township, Siyu<br>Township, Cimei<br>Township, Wang-an<br>Township   | (880009) 澎<br>湖縣馬公市西<br>文里新店路<br>261 號<br>No. 261,<br>Sindian Rd.,<br>Siwun Village,<br>Magong City,<br>Penghu County<br>880009 | 06-9262340 | 06-9262347 |

## 結語 Conclusion

對於我們所提供的服務，您有沒有希望我們改進或加強的地方？請儘快告訴我們，我們會虛心檢討，勇於改進，我們將在您的支持與肯定下，竭心盡力、質量並重的積極推展各項便民服務措施，這份用心，希望能滿足您的期望，也期望您能不吝賜教，讓我們不斷的進步、進步、再進步。

We would like your timely comments and suggestions as to whether our offered services can be further improved. Once we receive your comments, we will follow

through with the necessary improvements. With your support and affirmative recognition, we will make every effort to actively promote our various public services both quantitatively and qualitatively, so as to meet your expectations. Again, please do not hesitate to leave your comments and suggestions, for your comments and suggestions enable us to continue our progress.



財政部南區國稅局官網  
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