		賦稅業務中英文詞彙	對照表
項次	類別	中文詞彙	英文詞彙
一、所	得稅		
1	所得稅	綜合所得稅	Individual Income Tax
2	所得稅	綜合所得稅結算申報書	Individual Income Tax Return
3	所得稅	所得基本稅額	Income Basic Tax
4	所得稅	一般所得稅額	Regular Income Tax
5	所得稅	基本稅額	Basic Tax
6	所得稅	基本所得額	Basic Income
7	所得稅	多層次傳銷	Multiple-level Marketing
8	所得稅	非現金捐贈	Non-cash Donation
9	所得稅	常設機構	Permanent Establishment
10	所得稅	移轉訂價	Transfer Pricing
11	所得稅	消除雙重課稅	Elimination of Double Taxation
12	所得稅	無差別待遇	Non-discrimination
13	所得稅	相互協議程序	Mutual Agreement Procedure
14	所得稅	資訊交換	Exchange of Information
15	所得稅	營業利潤	Business Profit
16	所得稅	各類所得扣繳稅款報繳證明 申請書	Application Form for Certificate of Withholding Income Tax
17	所得稅	綜合所得稅退稅憑單補發申 請書	Application Form for the Reissuance of the Certificated Declaration for an Individual Income Tax Refund
18	所得稅	股利申報書	Dividend Declaration Form
19	所得稅	(境外)緩課股票轉讓所得申 報憑單	Income Statement of Transferring Tax- deferred Stocks
20	所得稅	個人災害損失申報(核定)表	Application (Assessment) Form for Personal Loss in Disaster
21	所得稅	核發中、英文綜合所得稅納 稅證明書	Issuance of Tax Payment Certificate (English and Chinese) for Individual Income Tax
22	所得稅	外籍人士稅務講習及座談	Taxation Forum and Seminar for Aliens
23	所得稅	外籍人士綜合所得稅扣繳實 務	Withholding Practice of Individual Income Tax for Aliens
24	所得稅	外籍人士綜合所得稅結算申 報實務	Filing Practice of Individual Income Tax Return for Aliens
25	所得稅	年度綜合所得稅自動補報 稅額繳款書	Tax Bill for Late/Amended-filing Payment of Individual Income Tax for Year
26	所得稅	綜合所得稅結算稅額繳款書 (自行繳納)	Tax Bill for Filing Individual Income Tax (Self-payment)
27	所得稅	個人一時貿易資料申報書	Declaration Form for Individual Income Derived from Incidental Trading
28	所得稅	執行業務所得	Income from Professional Practice

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29	所得稅	執行業務者	Professional Practitioner
30	所得稅	執行業務者使用機器記帳申 請書	Application Form for Professional Practitioners Using Electronic Bookkeeping
31	所得稅	扣除額	Deduction
32	所得稅	人	Person
33	所得稅	不可抗力之災害	A Disaster Caused by Force Majeure
34	所得稅	中華民國境內居住之個人	Resident of the Republic of China
35	所得稅	他人	Others
36	所得稅	可扣抵稅額(綜合所得稅)	Imputation Tax Credit (Individual Income Tax)
37	所得稅	申報納稅	Filing of Tax Returns and Payment of Tax
38	所得稅	申報期限	Deadline for the Filing of Income Tax Returns
39	所得稅	交換	Exchange
40	所得稅	列舉扣除額	Itemized Deduction
41	所得稅	合併報繳	Consolidated Declaration and Payment by Taxpayers
42	所得稅	在校就學	Studying at School
43	所得稅	扣繳率	Withholding Rate
44	所得稅	扣繳稅額	Withholding Tax
45	所得稅	扣繳憑單	Withholding Statement
46	所得稅	扣繳辦法	Withholding Regulations
47	所得稅	自力耕作漁牧林礦所得	Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining
48	所得稅	自用住宅	Owner-occupied Residence
49	所得稅	自宅重購稅額退抵	Deduction or Refund for Repurchase of Owner-occupied Residence
50	所得稅	免稅額	Exemption
51	所得稅	免辦結算申報	Exemption from Filing an Income Tax Returns
52	所得稅	利息所得	Interest Income
53	所得稅	災害損失(綜合所得稅)	Losses from Disaster (Individual Income Tax)
54	所得稅	依規定稅率納稅	To Pay Tax in Accordance with the Legal Tax Rate
55	所得稅	其他所得	Other Income
56	所得稅	押金	Deposit
57	所得稅	版稅	Proceeds from Copyrights
58	所得稅	直系尊親屬	Lineal Ascendant
59	所得稅	金融機構	Financial Institution
60	所得稅	非中華民國境內居住之個人	Non-resident of the Republic of China
61	所得稅	非扣繳範圍之所得	Income not Subject to Withholding

62	所得稅	保險費	Insurance Premium
63	所得稅	盈餘總額	Gross Surplus Profit
64	所得稅	銀行業通行之存款利率	The Prevailing Deposit Interest Rates of Domestic Banks
65	所得稅	軍人薪餉	Salaries of Military Personnel
66	所得稅	個人	Individual
67	所得稅	捐贈	Donation
68	所得稅	核定稅額通知書	Notice for Assessment of Tax
69	所得稅	特支費	Special Disbursement
70	所得稅	特別扣除額	Special Deduction
71	所得稅	租賃所得	Income from Lease
72	所得稅	納稅義務人(綜合所得稅)	Taxpayer (Individual Income Tax)
73	所得稅	財產交易所得	Income from Property Transactions
74	所得稅	財產交易損失	Loss from Property Transactions
75	所得稅	退休金	Retirement Pay
76	所得稅	退職金	Separation Pay
77	所得稅	配偶薪資所得分開計稅合併報繳	The Amount of Tax Levied on the Salary Income of a Taxpayer or his/her Spouse Computed Separately and then Declared and Paid on a Consolidated Basis by the Taxpayers
78	所得稅	教育學費	Tuition
79	所得稅	教育學費特別扣除	Special Deduction for Educational Tuition
80	所得稅	終身俸	Life-time Pension
81	所得稅	扣繳之報繳	To Pay Withholding Tax
82	所得稅	扣繳之申報	To File Withholding Tax
83	所得稅	就源扣繳	Tax Withheld at Source
84	所得稅	期貨交易所得	Income from Futures Transactions
85	所得稅	身心障礙特別扣除	Special Deduction for the Physically or Mentally Challenged Person
86	所得稅	無謀生能力者	Being Incapable of Earning a Livelihood
87	所得稅	結算申報(綜合所得稅)	Annual Income Tax Return (Individual Income Tax)
88	所得稅	給付時	At the Time of Payment
89	所得稅	視同給付	Deemed Payment
90	所得稅	損害賠償金	Compensation for Death or Injury
91	所得稅	溢扣	The Amount Over-withheld
92	所得稅	當地一般租金	The Local Prevailing Rental Standard
93	所得稅	資遣費	Severance Pay
94	所得稅	實物配給或代金	Allowance in Kind or Cash
95	所得稅	綜合所得淨額	The Net Consolidated Income
96	所得稅	綜合所得總額	The Gross Consolidated Income
97	所得稅	撫卹金	Survivor's Compensation
	//II 4 I/U	WWE -112	Tan a Compensation

98	所得稅	標準扣除額	Standard Deduction
99	所得稅	稿費、版稅、樂譜、作曲、 編劇、漫畫及講演之鐘點費 之收入	Income Derived from Published Articles, Copyright Books, Musical Compositions, Musical Productions, Dramas, Cartoons, or as Remuneration for Speeches and Lectures on an Hourly Basis
100	所得稅	課稅年度	Taxable Year
101	所得稅	儲蓄投資特別扣除	Special Deduction for Savings and Investment
102	所得稅	應納稅額	Tax Payable
103	所得稅	營利所得	Income from Profit-seeking
104	所得稅	薪資所得	Income from Salaries and Wages
105	所得稅	薪資所得特別扣除	Special Deduction of Income from Salaries/Wages
106	所得稅	購屋借款利息	Interest on a House Mortgage
107	所得稅	醫藥及生育費	Medical and Maternity Expenses
108	所得稅	離職金	Resignation Pay
109	所得稅	證券交易所得	Gains Derived from the Securities
109	川村ル	应分 又勿川付	Transactions
110	所得稅	競技競賽及機會中 <u>獎</u> 登或 給與	Income from Contests and Games and from Prizes and Awards Won by Chance
111	所得稅	權利金所得	Income from Royalties
111 112	所得稅 所得稅	權利金所得 變動所得	Income from Royalties Variable Income
			•
112	所得稅	變動所得	Variable Income
112 113	所得稅 所得稅	變動所得 簡式申報書	Variable Income Concise Return Form
112 113 114	所得稅 所得稅 所得稅	變動所得 簡式申報書 必要損耗及費用	Variable Income Concise Return Form Necessary Depreciation and Expenses
112 113 114 115	所得稅 所得稅 所得稅 所得稅	變動所得 簡式申報書 必要損耗及費用 扶養親屬	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents
112 113 114 115 116	所得稅 所得稅 所得稅 所得稅 所得稅	變動所得 簡式申報書 必要損耗及費用 扶養親屬 實物所得	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind
112 113 114 115 116 117	所得稅 所得稅 所得稅 所得稅 所得稅 所得稅 所得稅	變動所得 簡式申報書 必要損耗及費用 扶養親屬 實物所得 屬地主義 營利事業 小規模營利事業	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise
112 113 114 115 116 117 118 119 120	所得稅 所得稅 所得稅 所得稅稅 所得稅稅 所得稅稅	變動所得 簡式申報書 必要損耗及費用 扶養親屬 實物所得 屬地主義 營利事業 小規模營利事業 公有事業	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise Public Utility Enterprise
112 113 114 115 116 117 118 119	所得稅 所得稅 所得稅 所得稅 所得稅 所得稅 所得稅	變動所得 簡式申報書 必要損耗及費用 扶養親屬 實物所得 屬地主義 營利事業 小規模營利事業	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise Public Utility Enterprise Business Agent
112 113 114 115 116 117 118 119 120	所得稅 所得稅 所得稅 所得稅稅 所得稅稅 所得稅稅	變動所得 簡式申報書 必要損耗及費用 扶養親屬 實物所得 屬地主義 營利事業 小規模營利事業 公有事業	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise Public Utility Enterprise
112 113 114 115 116 117 118 119 120 121	所得稅 所得稅稅 所得稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅	變動所得 簡式申報書 必要損耗及費用 扶養親屬 實物所得 屬地主義 營利事業 小規模營利事業 公有事業 營業代理人	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise Public Utility Enterprise Business Agent Off-shore Banking Units;Off-shore
112 113 114 115 116 117 118 119 120 121	所得得稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅稅	變動所得 簡式申報書 必要損耗及費用 扶養親屬 實物所得 屬地主義 營利事業 小規模營利事業 公有事業 營業代理人 國際金融業務分行	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise Public Utility Enterprise Business Agent Off-shore Banking Units;Off-shore Banking Branches Off-shore Securities Units;Offshore
112 113 114 115 116 117 118 119 120 121 122	所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所	變動所得簡式申報書 必要損耗及費用 扶養親屬實物所得屬地主義 營利事業 小規模營利事業 公有事業 營業代理人 國際金融業務分行 國際金融業務分行	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise Public Utility Enterprise Business Agent Off-shore Banking Units;Off-shore Banking Branches Off-shore Securities Units;Offshore Securities Branches Education, Culture, Public Welfare or
112 113 114 115 116 117 118 119 120 121 122	所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所	變動所得 簡式申報書 必要損耗及費用 扶養親屬 實物所得 屬地主義 營利事業 小規模營利事業 公有事業 營業代理人 國際金融業務分行 國際金融業務分行	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise Public Utility Enterprise Business Agent Off-shore Banking Units;Off-shore Banking Branches Off-shore Securities Units;Offshore Securities Branches Education, Culture, Public Welfare or Charity Institutions or Organizations The Amount of the Profit-seeking
112 113 114 115 116 117 118 119 120 121 122 123	所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所所	變動所得簡式申報書 必要損耗及費用 扶養親屬實物所得屬地主義營利事業 小規模營利事業 公有事業 營業代理人 國際金融業務分行 國際證券業務分公司 教育文化公益慈善機關或團體	Variable Income Concise Return Form Necessary Depreciation and Expenses Dependents Income in Kind Territorial Principle Profit-seeking Enterprise Small-scale Profit-seeking Enterprise Public Utility Enterprise Business Agent Off-shore Banking Units;Off-shore Banking Branches Off-shore Securities Units;Offshore Securities Branches Education, Culture, Public Welfare or Charity Institutions or Organizations The Amount of the Profit-seeking Enterprise Income Income from Sources in the Republic of

128	所得稅	短期票券	Short-term Commercial Papers
129	所得稅	會計帳簿及憑證	Account Books and Vouchers
130	所得稅	會計年度	Fiscal Year
131	所得稅	會計基礎	Accounting Basis
132	所得稅	扣繳義務人及納稅義務人	Tax Withholders and Taxpayers
133	所得稅	扣繳稅款之繳納及扣繳憑單 之申報	Payment of Taxes Withheld and Filing of Withholding Statement
134	所得稅	各類所得扣繳率標準	Standards of Withholding Rates for Various Incomes
135	所得稅	暫繳申報	Provisional Income Tax Return
136	所得稅	會計師查核簽證申報	Filing Returns Assessed and Certified by Certified Public Accountant
137	所得稅	營利事業所得稅	Profit-seeking Enterprise Income Tax
138	所得稅	營利事業所得稅結算申報書	Profit-seeking Enterprise Annual Income Tax Return
139	所得稅	催報	To Urge to File Tax Returns
140	所得稅	滯報金(營利事業所得稅)	Delinquent Reporting Surcharge (Profit- seeking Enterprise Income Tax)
141	所得稅	怠報金(營利事業所得稅)	Non-reporting Surcharge (Profit-seeking Enterprise Income Tax)
142	所得稅	決算申報	A Current Final Report on Total Business Income
143	所得稅	清算申報	A Current Final Report on Income Earned from Liquidation
144	所得稅	清算期間	Period of Liquidation
145	所得稅	清算所得	Liquidation Income
146	所得稅	國外稅額扣抵	Foreign Tax Credit
147	所得稅	大陸及港澳地區課稅規定	The Regulations of Taxes for Mainland, Hong Kong and Macao Areas
148	所得稅	所得額標準	The Standards of Income
149	所得稅	同業利潤標準	The Profit Standard of the Same Trade Concerned
150	所得稅	營利事業所得稅查核準則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax
151	所得稅	查帳審核	Audit by Reviewing Accounting Books
152	所得稅	書面審核	Reviewing Tax Declaration on Paper
153	所得稅	擴大書面審核	Audit by Reviewing Declaration on Tax Returns Expanding to the Cases Qualified for the Standards Issued by the MOF
154	所得稅	電腦選案	Cases Selected by a Computer
155	所得稅	實際成本	Actual Cost
156	所得稅	資本支出	Capital Expenditures
157	所得稅	固定資產	Fixed Assets
158	所得稅	耐用年數	Service Life

159	所得稅	· · · · · · · · · · · · · · · · · · ·	Residual Value
160	所得稅	一 沒但 資產重估價	Assets Revaluation
100	门行机	貝/生生[1]	Common Level of Materials and
161	所得稅	原物料耗用通常水準	Supplies Being Used for Production
162	所得稅	盈虧互抵	Offset between Profits and Losses
163	所得稅	災害損失(營利事業所得稅)	Losses from Disaster (Profit-seeking Enterprise Income Tax)
164	所得稅	融資租賃	Financial Leasing
165	所得稅	營業常規	Regular Business Practice
166	所得稅	兩稅合一制	Integrated Income Tax System
167	所得稅	股利總額	The Gross Amount of Dividends
168	所得稅	股東可扣抵稅額帳戶	Imputation Credit Account
169	所得稅	股東可扣抵稅額帳戶變動明 細申報	Filing the Statement of Changes in the Imputation Credit Account
170	所得稅	稅額扣抵比率	Tax Deduction Ratio
171	所得稅	稅額扣抵比率上限	Upper Limit of Tax Deduction Ratio
172	所得稅	超額分配股東可扣抵稅額	The Amount of Over-distributed Imputation Credit to Shareholders
173	所得稅	留抵稅額(營利事業所得稅)	Tax Overpaid Retained for Offsetting the Future Tax Payable (Profit-seeking Enterprise Income Tax)
174	所得稅	未分配盈餘	Undistributed Surplus Earnings
175	所得稅	未分配盈餘申報	Filing the Undistributed Earnings
176	所得稅	賦稅減免獎勵	Tax Incentive
177	所得稅	個人一時貿易之盈餘	Earnings Derived from Incidental Trading Activities by an Individual
178	所得稅	物價指數連動法	Indexation
179	所得稅	現時徵繳制	Pay-as-you-earn
180	所得稅	S公司	S-corporation
181	所得稅	一人公司	One-man Company
182	所得稅	二手貨	Used Goods
183	所得稅	人權及租稅	Human Rights and Taxation
184	所得稅	子公司	Subsidiary Company
185	所得稅	小規模公司	Small-sized Company
186	所得稅	小規模企業減免額	Deduction or Exemption for Small Business
187	所得稅	小額所得減免額	Small Income Deduction or Exemption
188	所得稅	工商利潤稅	Tax on Industrial and Commercial Profits
189	所得稅	已繳納公司稅之盈餘所分配 之股利	Dividends Derived from Earnings after Tax
190	所得稅	不納入課稅	Income Excluded from Taxation
191	所得稅	不動產利得稅	Immovable Property Gains Tax
192	所得稅	引力原則	Force of Attraction

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193	所得稅	支出稅	Expenditure Tax
194	所得稅	日出條款	Sunrise Clause
195	所得稅	落日條款	Sunset Clause
196	所得稅	祖父條款	Grandfather Clause
197	所得稅	主管機關	Competent Authority
198	所得稅	出口補貼	Export Subsidies
199	所得稅	出口退稅	Export Rebate
200	所得稅	加工出口區	Export Processing Zone
201	所得稅	可比較未受控價格法	Comparable Uncontrolled Price Method
202	所得稅	古典課稅制	Classical Tax System
203	所得稅	外國個人控股公司	Foreign Personal Holding Company, FPHC
204	所得稅	外國銷貨公司	Foreign Sales Corporation, FSC
205	所得稅	所得平均法	Averaging of Income
206	所得稅	未繳納公司稅盈餘所分配之 股利	Dividends Derived from Earnings before Tax
207	所得稅	母公司	Parent Company
208	所得稅	有實際關連之所得	Effectively Connected Income
209	所得稅	目的地原則	Destination Principle
210	所得稅	企業集團	Group of Companies
211	所得稅	全球所得	World-wide Income
212	所得稅	全球財產	World-wide Property
213	所得稅	再投資期間	Re-investment Period
214	所得稅	再投資優惠	Re-investment Relief; Roll-over Relief
215	所得稅	再售價格法	Resale Price Method
216	所得稅	同時查核	Simultaneous Tax Audit
217	所得稅	名目資本	Nominal Capital
218	所得稅	合併	Mergers
219	所得稅	地方政府、免稅額、課稅權	Local Authority, Exemption, Taxing Power
220	所得稅	地方稅	Local Tax
221	所得稅	多邊租稅協定	Multilateral Tax Treaties
222	所得稅	多國籍企業	Multinational Enterprises
223	所得稅	多階段課稅	Multi-stage Taxation
224	所得稅	年金計畫	Pension Schemes
225	所得稅	成本分攤協議	Cost Sharing Agreements
226	所得稅	成本加價法	Cost Plus Method
227	所得稅	扣繳稅款之扣抵	Withholding Tax Credit
228	所得稅	收入分成	Revenue Sharing
229	所得稅	有限合夥	Limited Partnership
230	所得稅	老人減免額	Exemption for the Elderly
231	所得稅	自由貿易	Free Trade
232	所得稅	利潤稅	Profits Tax
233	所得稅	技術協助費	Technical Assistance Fee

234	所得稅	投資公司	Investment Company
235	所得稅	投資所得	Investment Income
236	所得稅	投資信託	Investment Trust
227	5年4日	※ 光·机·茨/胆·拉·机·茨/	Portfolio Investment (Indirect
237	所得稅	證券投資(間接投資)	Investment)
238	所得稅	投資減除額	Investment Deduction
239	所得稅	投資稅額扣抵	Investment Tax Credit
240	所得稅	投資準備	Investment Reserve
241	所得稅	防杜避稅措施	Anti-tax Avoidance Measures
242	所得稅	防杜欠稅措施	Anti-tax Delinquency Measures
243	所得稅	來源地證明	Certificate of Origin
244	所得稅	來源規則	Source Rule
245	所得稅	受託人	Trustee
246	所得稅	受控之外國公司	Controlled Foreign Corporation, CFC
247	所得稅	受僱所得	Income from Employment
248	所得稅	固定場所	Fixed Place
249	所得稅	定率國外稅額扣抵	Fixed Foreign Tax Credit
250	所得稅	定額課稅	Lump-sum Tax
251	所得稅	居住地之變更	Change of Residence
252	所得稅	居住者外國人	Resident Alien
253	所得稅	所得來源	Source of Income
254	所得稅	所得稅平均稅率	Average Rate of Income Tax
255	所得稅	所得稅額扣抵	Income Tax Credit
256	所得稅	非居住者	Non-resident
257	所得稅	非居住者外國人	Non-resident Alien
258	所得稅	非勤勞所得	Unearned Income
259	所得稅	非課稅所得	Non-taxable Income
260	所得稅	非課稅資產	Non-taxable Assets
261	所得稅	非營利團體	Non-profit Organization
262	所得稅	信託不動產	Estate in Trust
263	所得稅	孩童减免額	Child Deduction or Exemption
264	所得稅	孩童照顧支出	Child Care Expenditure
265	所得稅	盈餘準備	Reserves
266	所得稅	相互協助	Mutual Assistance
267	所得稅	共同基金	Mutual Fund
268	所得稅	研究發展	Research & Development
269	所得稅	負所得稅	Negative Income Tax
270	所得稅	負資本帳戶	Negative Capital Account
271	所得稅	重組	Reorganization
272	所得稅	雙重課稅	Double Taxation
273	所得稅	個人控股公司	Personal Holding Company
274	所得稅	個別限額法(國外稅額扣抵)	Per Country Limitation (Foreign Tax Credit)
275	所得稅	家族公司	Family Corporation
			,

276	所得稅	核定通知	Notice of Assessment
277	所得稅	消費者物價指數	Consumer Price Index
278	所得稅	消極性所得	Passive Income
279	所得稅	特許權利	Franchise
280	所得稅	特許權利稅	Franchise Tax
281	所得稅	租稅之轉嫁	Tax Shifting, Shifting of Taxes
282	所得稅	租稅之整合	Harmonization of Tax
283	所得稅	租稅代理人	Tax Agent
284	所得稅	租稅存款證明	Tax Deposit Certificate
285	所得稅	租稅扣抵	Tax Credit
286	所得稅	租稅庇護所	Tax Haven
287	所得稅	租稅協定	Tax Treaty
288	所得稅	租稅保密	Tax Secrecy
289	所得稅	租稅特赦	Tax Amnesty
290	所得稅	租稅假期	Tax Holiday
291	所得稅	租稅規畫	Tax Planning
292	所得稅	租稅遞延	Deferred tax
293	所得稅	納稅依從度	Tax Compliance
294	所得稅	財政住所	Fiscal Residence
295	所得稅	發起人股份	Founder's Shares
296	所得稅	發票基礎	Invoice Basis
297	所得稅	短期資本利得	Short-term Capital Gains
298	所得稅	稅約範本	Model Tax Conventions
299	所得稅	稅率表	Tax Rate Table
300	所得稅	稅率級距	Tax Brackets
301	所得稅	視同已納稅額	Tax Sparing
302	所得稅	視同已納稅額扣抵	Tax Sparing Credit
303	所得稅	視同利息	Deemed Interest
304	所得稅	估價原則	Valuation Principle
305	所得稅	費用比例	Expense Ratio
306	所得稅	費用帳	Expense Account
307	所得稅	交易或營業	Trade or Business
308	所得稅	貿易聯盟	Trade Union
309	所得稅	超級權利金	Super Royalty
310	所得稅	進口存款	Import Deposits
311	所得稅	進口附加捐	Import Surcharge
312	所得稅	設算扣抵制	Imputation System
313	所得稅	進口配額	Import Quotas
314	所得稅	開發中國家租稅法	Developing Countries' Tax Law
315	所得稅	集團間勞務	Intra-group Services
316	所得稅	傾銷	Dumping
317	所得稅	勤勞所得	Earned Income
318	所得稅	勤勞所得扣除額	Deduction for Earned Income
319	所得稅	搬家費用	Moving Expenses

Simple	320	所得稅	損失減除	Loss Deduction
Signature Fire	321	所得稅	新興產業	Emerging Industry
324 所得稅 補充性投資稅額扣抵 Supplementary Investment Tax Credit 325 所得稅	322	所得稅	節約能源獎勵	Energy-saving Incentives
325 所得稅 補允核定 Supplemental Assessment 236 所得稅 資本分配 Capital Distribution 237 所得稅 資本和得稅 Capital Gains Tax Capital Gains Tax Capital Gains Tax 328 所得稅 資本所得 Income from Capital 330 所得稅 資本所得 Income from Capital 330 所得稅 資本所得 Income from Capital 331 所得稅 過速時期協議 Transitional Arrangements Zero-Coupon Bonds 332 所得稅	323	所得稅	經濟利益團體	Economic Interest Group, EIG
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346 所得稅 遠期利率協議 Forward Rate Agreement 347 所得稅 暫時進口 Temporary Importation 348 所得稅 標準稅率 Standard Tax Rate 349 所得稅 歐聯指令 Directives of the EC 350 所得稅 歐聯自由貿易協會 European Free Trade Association, EFTA 351 所得稅 課稅交易 Taxable Transaction 352 所得稅 課稅稅基 Taxable Period 353 所得稅 課稅稅基 Taxable Base 354 所得稅 課稅價格 Taxable Value 355 所得稅 營運損失 Operating Losses 356 所得稅 環境獎勵 Environmental Incentives 357 所得稅 毛利 Gross Profit Ratio 358 所得稅 毛利濟稅 「可求 Profit Tax 360 所得稅 總機構費用 Head Office Expenses 361 所得稅 聯合申報 Joint Return 362 所得稅 聯合核課 Joint Assessment	344	所得稅	維護成本	Maintenance Expenses
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			聯合申報	Joint Return
363 所得稅 薪資稅 Wage Tax				Joint Assessment
	363	所得稅	薪資稅	Wage Tax

364	所得稅	還原	Grossing Up
365	所得稅	隱藏之利潤分配	Hidden Profit Distributions
366	所得稅	隱藏準備	Hidden Reserves
367	所得稅	藍色申報制度	Blue Return Filing System
368	所得稅	醫療費用	Medical Expenses
369	所得稅	離境稅	Exit Tax
370	所得稅	雙重居住者公司	Dual Resident Company
371	所得稅	特別負擔	Extraordinary Burdens
372	所得稅	課稅領域	Tax Territories
373	所得稅	邊際減免額	Marginal Deduction
374	所得稅	邊際稅率	Marginal Rates
375	所得稅	關係人	Related Parties
376	所得稅	關係企業	Affiliated Enterprises
377	所得稅	關稅暨貿易總協定	General Agreement on Tariffs and Trade, GATT
378	所得稅	關稅聯盟	Customs Union
379	所得稅	議定書	Protocol
380	所得稅	產業	Industry
381	所得稅	加速折舊	Accelerated Depreciation
382	所得稅	功能性獎勵	Functional Incentives
383	所得稅	投資抵減	Investment Tax Credit
384	所得稅	自動化設備或技術	Equipment or Technology Used for Automation
385	所得稅	防治污染設備或技術	Equipment or Technology Used for Anti-pollution Measures
386	所得稅	資源回收設備或技術	Equipment or Technology Used for Reclamation of Resources
387	所得稅	工業用水再利用設備或技術	Equipment or Technology Used for Recycling of Industrial-use Water
388	所得稅	節約能源設備或技術	Equipment or Technology Used for Energy Saving
389	所得稅	人才培訓	Personnel Training
390	所得稅	資源貧瘠或發展遲緩地區	Areas of Scanty Resources or Slow Development
391	所得稅	重要投資事業	Important Investment Enterprise
392	所得稅	重要科技事業	Important Technology Enterprise
393	所得稅	創業投資事業	Venture Capital Enterprise
394	所得稅	原始認股或應募	Original Subscription or Underwriting of a Registered Stock
395	所得稅	國外投資損失準備	Reserve for Loss in Foreign Investment
396	所得稅	專案合併	Specially Approved Merger
397	所得稅	緩課	Tax Deferred
398	所得稅	營利事業所得稅不合常規移 轉訂價查核準則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax on Non-arm's Length Transfer Pricing

399	所得稅	企業併購案件查核	Investigation of Business Merger and Acquisition Cases
400	所得稅	委託書(營利事業登記案件)	Letter of Authorization (For Registration of Profit-seeking Enterprise)
401	所得稅	教育、文化、公益、慈善機 關或團體結算申報書	Education, Culture, Public Welfare or Charity Institutions or Organizations Income Tax Return
402	所得稅	清算申報書	Liquidation Tax Return
403	所得稅	營利事業所得稅暫繳稅額申 報書	Profit-seeking Enterprise Provisional Income Tax Return
404	所得稅	營利事業超額分配股東可扣 抵稅額自動補繳繳款書	Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Over-distributed Imputation Credit to Shareholders
405	所得稅	年度營利事業所得稅結 算稅額繳款書(自行繳納)	YearTax Bill for Filed Profit-seeking Enterprise Income Tax (Self-payment)
406	所得稅	年度營利事業所得稅結 算稅額自動補報繳款書	YearTax Bill for Voluntary Supplementary Payment of Profit- seeking Enterprise Income Tax
407	所得稅	年度營利事業所得稅未 分配盈餘稅額繳款書(自行繳 納)	YearTax Bill for Filed Profit-seeking Enterprise Income Tax on Undistributed Earnings (Self-payment)
408	所得稅	年度營利事業所得稅未 分配盈餘稅額自動補報繳款 書	Year Tax Bill for Voluntary Supplementary Payment of Profit- seeking Enterprise Income Tax on Undistributed Earnings
409	所得稅	年度營利事業所得稅暫 繳稅額繳款書(自行繳納)	YearTax Bill for Provisional Profit- seeking Enterprise Income Tax (Self- payment)
410	所得稅	原物料、商品變質報廢或災 害申請書	Application Form for the Deformation, Scrapping and Write-off of Raw Materials and Commodities Due to Disaster
411	所得稅	固定資產及設備報廢或災害 申請書	Application Form for the Scrapping of Fixed Assets and Equipment Due to Disaster
412	所得稅	財政部稅務預先核釋作業要 點	The Directions for the Implementation of Advance Tax Rulings
413	所得稅	營利事業申請預先訂價協議 作業要點	The Directions Governing the Application for an Advance Pricing Arrangement by a Profit-seeking Enterprise
414	所得稅	可比較未受控交易法	Comparable Uncontrolled Transaction Method

415	所得稅	可比較利潤法	Comparable Profit Method
416	所得稅	利潤分割法	Profit Split Method
417	所得稅	移轉訂價報告	Transfer Pricing Report
418	所得稅	常規交易原則	Arm's Length Principle
419	所得稅	常規交易區間	Arm's Length Range
420	所得稅	適用所得稅協定查核準則	Regulations Governing the Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income
421	所得稅	個人所得基本稅額申報表	Individual Income Basic Tax Return
422	所得稅	各類所得扣繳暨免扣繳憑單	Withholding and Non-withholding Tax Statement
423	所得稅	股利憑單	Dividend Statement
424	所得稅	告發或檢舉獎金	Reward for Information or Accusation
425	所得稅	信託契約	Trust Deed
426	所得稅	受益人	Beneficiary
427	所得稅	信託利益	Trust Benefit
428	所得稅	信託關係	Trust Relationship
429	所得稅	信託財產	Trust Property
430	所得稅	公益信託	Public Trust
431	所得稅	共同信託基金	Mutual Trust Fund
432	所得稅	證券投資信託基金	Securities Investment Trust Fund
433	所得稅	存簿儲金利息	Interest Aaccrued on Postal Passbook Savings
434	所得稅	公債	Government Bond
435	所得稅	公司債	Corporate Bond
436	所得稅	金融債券	Financial Debenture
437	所得稅	短期票券利息	Interest of Short-term Commercial Papers
438	所得稅	養老金	Old-age Pension
439	所得稅	保險給付	Insurance Payment
440	所得稅	人身保險	Life Insurance
441	所得稅	勞工保險	Labor Insurance
442	所得稅	公保	Civil Servants' Insurance
443	所得稅	全民健康保險	National Health Insurance
444	所得稅	公立醫院	Public Hospital
445	所得稅	財團法人組織醫院	Institutional Hospital
446	所得稅	公私立大學附設醫院	University-affiliated Hospital
447	所得稅	戶口名簿	Household Certificate
448	所得稅	競選經費	Campaign Expense
449	所得稅	政治獻金	Political Donation
450	所得稅	政黨	Political Party
451	所得稅	政治團體	Political Association
452	所得稅	擬參選人	Prospective Candidate for Election
453	所得稅	居留證	Alien Resident Certificate

454	所得稅	獨資	Sole Proprietorship
455	所得稅	合夥	Partnership
456	所得稅	合作社	Cooperative
457	所得稅	常規交易價格	Arm's Length Price
458	所得稅	預先訂價協議	Advance Pricing Arrangement
459	所得稅	股權繳納憑證	Stock Share Payment Certificate
460	所得稅	新股權利證書	Certificates of Entitlement to New Shares
461	所得稅	員工分紅配股	Securities Acquired as an Employee's Bonus
462	所得稅	行政程序	Administrative Procedures
463	所得稅	違章審理	Review of Referred Cases of Tax Misconduct, Violation, and Fraud
464	所得稅	欠稅清理及執行	Tax Arrears Collection and Enforcement
465	所得稅	抵押利息所得調查核定	Review and Assessment of Interest Income on Mortgages
466	所得稅	非自住租賃所得查調核定	Survey and Assessment of Income from Lease of Non-self-use Residences
467	所得稅	執行業務及其他所得查調核 定	Survey and Assessment of Income from Professional Practice and Other Income
468	所得稅	各類所得資料查詢	Enquiries about Data on Various Incomes
469	所得稅	本人財產歸戶資料查詢	Enquiries about Data on Personal Property
470	所得稅	全國財產總歸戶查詢	Enquiries about Data on Nationwide Personal Property
471	所得稅	營利事業暨扣繳單位統一編 號查詢	Enquiry on the Tax Code Number of the Profit-seeking Enterprises and Withholding Agencies
472	所得稅	扣繳單位統一編號設立、變 更登記	Registration for the Establishment and/or Alteration of the Tax Code Number for Withholding Agencies
473	所得稅	核發扣繳稅款繳納證明	Issuance of a Payment Certificate for Withholding Tax
474	所得稅	核發儲蓄免扣證	Issuance of Certificate for Exemption from Withholding Tax on Savings
475	所得稅	綜合所得稅結算申報公告	Individual Income Tax Return Notice
476	所得稅	綜合所得稅逾期申報	Overdue Declaration of Individual Income Tax
477	所得稅	電子錢包	E-money
478	所得稅	二維條碼申報	Filing via Barcodes
479	所得稅	網路申報	Filing via Internet (Internet Declaration)
480	所得稅	租金支出	Rental Expenditure

481	所得稅	財產交易損失扣除額	Deduction for Losses Incurred in Property Transactions
482	所得稅	全面性租稅協定	Comprehensive Income Tax Agreement
483	所得稅	海空運輸事業單項協定	International Transportation Income Tax Agreement
484	所得稅	免稅出口區	Duty Free Export Processing Zone
485	所得稅	科學工業園區	Science Parks
486	所得稅	不得上訴案件	Cases not Permitted to Appeal
487	所得稅	員工認股選擇權	Employee Stock Option
488	所得稅	員工認股權證	Employee Stock Warrants
489	所得稅	賦予日	Grant Date
490	所得稅	執行日	Exercise Date
491	所得稅	庫藏股	Treasury Stock
492	所得稅	核發中、英文營利事業所得 稅申報核定或納稅證明申請 書	Application Form for Issuing of Returns and Assessment /Tax Payment Certificate (English and Chinese) for Profit-seeking Enterprise Income Tax
493	所得稅	居住者證明申請書	Application Form for Resident Certificate
494	所得稅	技術作價	The Technical Value
495	所得稅	結構型商品	Structured Product
496	所得稅	營利事業所得稅納稅證明書	Profit-seeking Enterprise Income Tax Payment Certificate
497	所得稅	營利事業所得稅申報及核定 證明書	Profit-seeking Enterprise Income Tax Returns and Assessment Certificate
498	所得稅	營運總部	Headquarters
499	所得稅	國際物流配銷中心	International Logistics and Distribution Centers
500	所得稅	實際管理處所	Place of Effective Management
501	所得稅	個人海外所得	Individual Overseas Income
502	所得稅	綜所稅更正申請書	Application Form for Correction of Individual Income Tax Returns
503	所得稅	營利事業所得稅結算申報更 正申請書	Application Form for Correction of Profit-seeking Enterprise Annual Income Tax Return
504	所得稅	補發營利事業各項書表申請書	Application Form for Reissuance of Various Forms for Use by Profit-seeking Enterprise
505	所得稅	稅式支出	Tax Expenditure
506	所得稅	未成年人	Minor
507	所得稅	外國法人投資證券申報納稅 代理書	Agent Appointment and Acceptance Form (For Foreign Corporate Person to File Tax Returns and Pay Tax in Connection with Securities Investments)

508	所得稅	資本稀釋	Thin Capitalization
509	所得稅	負債占業主權益比率	Debt-to-equity Ratio
510	所得稅	五年免稅投資計畫完成證明	Certificate of the Completion for the Five-year Exemption of an Investment Plan
511	所得稅	自由貿易港區事業	Free Trade Zone Enterprise
512	所得稅	補徵稅額	Amount of Additional Tax Levied
513	所得稅	海運業務	Marine Transport Business
514	所得稅	綜合所得稅稅額試算服務	Service of the Pre-calculation of Individual Income Tax Returns
515	所得稅	居住者證明	Resident Certificate
516	所得稅	受益所有人	Beneficial Owner
517	所得稅	幼兒學前特別扣除額	Special Deduction for Pre-school Children
518	所得稅	證券交易損失	Losses Incurred from Securities Transactions
519	所得稅	個人證券交易所得稅額申報表	Individual Securities Transactions Income Tax Return
520	所得稅	自益信託	Self-benefit Trust
521	所得稅	他益信託	Other Interest Oriented Trust
二、菸	酉稅		
1	菸酒稅	菸	Tobacco
2	菸酒稅	酒	Alcohol
3	菸酒稅	紙菸	Cigarettes
4	菸酒稅	菸絲	Cut Tobacco
5	菸酒稅	雪茄	Cigars
6	菸酒稅	釀造酒類	Brewed Alcoholic Beverages
7	菸酒稅	啤酒	Beer
8	菸酒稅	蒸餾酒類	Distilled Spirits
9	菸酒稅	再製酒類	Reprocessed Alcoholic Beverages
10	菸酒稅	米酒	Rice Spirits
11	菸酒稅	料理酒	Cooking Alcoholic Products
12	菸酒稅	其他酒類	Other Alcoholic Beverages
13	菸酒稅	酒精	Ethyl Alcohol
14	ナナンボイノン	\T_V=\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-\-	AL
1 ~	菸酒稅	酒精成分	Alcohol Content
15	於酒稅 菸酒稅	超稱成分 未變性酒精	Un-denatured Ethyl Alcohol
15 16			
	菸酒稅	未變性酒精	Un-denatured Ethyl Alcohol
16	菸酒稅 菸酒稅	未變性酒精 已變性酒精	Un-denatured Ethyl Alcohol Denatured Ethyl Alcohol
16 17	菸酒稅 菸酒稅 菸酒稅	未變性酒精 已變性酒精 含藥酒類	Un-denatured Ethyl Alcohol Denatured Ethyl Alcohol Medicated Alcohol
16 17 18	菸酒稅 菸酒稅 菸酒稅 菸酒稅	未變性酒精 已變性酒精 含藥酒類 公賣利益	Un-denatured Ethyl Alcohol Denatured Ethyl Alcohol Medicated Alcohol Monopoly Revenue Being Deemed as Removal from the
16 17 18 19	菸酒稅 菸酒稅 菸酒稅 菸酒稅 菸酒稅	未變性酒精 已變性酒精 含藥酒類 公賣利益 視為出廠	Un-denatured Ethyl Alcohol Denatured Ethyl Alcohol Medicated Alcohol Monopoly Revenue Being Deemed as Removal from the Factory

23	菸酒稅	發酵	Fermentation
24	菸酒稅	蒸餾	Distillation
25	菸酒稅	酒母	Seed
26	菸酒稅	酒糟	Stillage; Distillers Grain; Vinasse ; Grain; Slopp; Dunder
27	菸酒稅	白麴	White Qu
28	菸酒稅	紅麴	Red Qu
29	菸酒稅	工業用酒精	Industrial use Ethyl Alcohol
30	菸酒稅	健康福利捐	Health and Welfare Surcharge
31	菸酒稅	料理米酒	Cooking Rice Wine
三、貨	物稅		
1	貨物稅	貨物稅	Commodity Tax
2	貨物稅	應稅貨物	Taxable Goods
3	貨物稅	免稅貨物	Tax Exempt Goods
4	貨物稅	納稅義務人	Taxpayer
5	貨物稅	產製	Manufactured
6	貨物稅	委託代製	Manufactured on a Consign Basis
7	貨物稅	產製廠商	The Manufacturer
8	貨物稅	免稅採購	Purchasing of Tax-exempt Raw Materials
9	貨物稅	軍用免稅	Tax-exempt Military Goods
10	貨物稅	從價徵收	Taxed on an ad Valorem Basis
11	貨物稅	從量徵收	Taxed on a Specific Basis
12	貨物稅	應徵稅額	Taxable Amount
13	貨物稅	大客車、大貨車使用之橡膠 輪胎	Rubber Tires for Buses and Trucks
14	貨物稅	卜特蘭一型水泥	Portland I Cement
15	貨物稅	卜特蘭高爐水泥	Portland Blast-furnace Slag Cement
16	貨物稅	代水泥	Cement Substitutes
17	貨物稅	水泥熟料	Cement Clinkers
18	貨物稅	飛灰水泥	Fly Ashes Cement
19	貨物稅	散裝水泥	Bulk Cement
20	貨物稅	設廠機製	Factory Machine-made
21	貨物稅	清涼飲料品	Cold Drinks
22	貨物稅	天然果蔬汁	Natural Fruit/Vegetable Juice
23	貨物稅	稀釋天然果蔬汁	Diluted Natural Fruit/Vegetable Juice
24	貨物稅	食品添加物	Food Additives
25	貨物稅	乳品	Dairy Products
26	貨物稅	調味乳、發酵乳	Flavoured Milk(Fermented Milk)
27	貨物稅	國家標準	The National Standard
28	貨物稅	平板玻璃	Flat-glass
29	貨物稅	導電玻璃	Electrification Glass (Conductive Glass)
30	貨物稅	主機	Central Air Conditioning Units
31	貨物稅	音響組件	Stereophonic Components

32	貨物稅	小客車	Passenger Sedans
33	貨物稅	貨車	Trucks
34	貨物稅	客貨兩用車	Passenger-cargo Cars
35	貨物稅	供研究發展用之進口車輛	Vehicles Imported for Use in Technical Research and Development
36	貨物稅	特種車輛	Special Purpose Vehicles
37	貨物稅	農地搬運車	Tractors Equipped with Farming Equipment
38	貨物稅	完稅價格	Taxable Value
39	貨物稅	包裝從物價格	Related Packing Costs
40	貨物稅	出廠價格	Ex-factory Price
41	貨物稅	銷售價格	Selling Price
42	貨物稅	批發商毛利	Wholesale Profits
43	貨物稅	通常價格	General Price
44	貨物稅	容器成本	Cost of Container
45	貨物稅	通常標準	General Standard
46	貨物稅	中央系統型冷氣機	Central Air Conditioning Units
47	貨物稅	廠商登記	Manufacturer's Registration
48	貨物稅	保稅工廠	Bonded Factory
49	貨物稅	產品登記	Product Registration
50	貨物稅	產品統一編號	Product Numbers
51	貨物稅	照證	Certificates
52	貨物稅	替代照證	Substitutes of Certificates
53	貨物稅	計稅單位	Tax Unit
54	貨物稅	未稅倉庫	Untaxed Warehouse
55	貨物稅	未稅貨物移運	Movement of Untaxed Goods
56	貨物稅	滯報金、怠報金	Belated Reporting Surcharge and Non- reporting Surcharge (Commodity Tax)
57	貨物稅	滯納金、滯納利息(貨物稅)	Belated Surcharge and Belated Interest (Commodity Tax)
58	貨物稅	橡膠輪胎	Rubber Tires
59	貨物稅	白水泥或有色水泥	White or Colored Cement
60	貨物稅	土灰水泥	Soil Ashes Cement
61	貨物稅	純天然果汁	Pure Natural Fruit Juice
62	貨物稅	純天然蔬菜汁	Pure Natural Vegetable Juice
63	貨物稅	濃縮果汁	Concentrated Fruit Juice
64	貨物稅	汽油	Gasoline
65	貨物稅	柴油	Diesel Oil
66	貨物稅	煤油	Kerosene
67	貨物稅	航空燃油	Fuel Oil for Aircraft
68	貨物稅	燃料油	Fuel Oil
69	貨物稅	溶劑油	Dissolving Oil
70	貨物稅	液化石油氣	Liquefied Petroleum Gas
71	貨物稅	電器類	Electric Appliances

72	貨物稅	實際成本	Actual Cost
73	貨物稅	先進先出法	The First-in, First-out Method
74	貨物稅	加權平均法	The Weighted Averaging Method
75	貨物稅	完稅照	Tax Payment Certificate
76	貨物稅	免稅照	Tax Exemption Certificate
77	貨物稅	臨時運單	Provisional Transport Certificate
78	貨物稅	保稅倉庫	Bonded Warehouse
79	貨物稅	汽缸	Cylinder
80	貨物稅	牽引機	Tractors
81	貨物稅	工程車	Engineering Vehicles
82	貨物稅	低底盤公共汽車	Low Chassis Buses
83	貨物稅	天然氣公共汽車	Gas Buses
84	貨物稅	油電混合動力公共汽車	Hybrid Oil and Electric Buses
85	貨物稅	電動公共汽車	Electric Buses
86	貨物稅	身心障礙者復康巴士	Rehabilitation Buses for the Disable
87	貨物稅	完全以電能為動力之電動車 輛	Fully Electric-driven Passenger Vehicles
88	貨物稅	油氣雙燃料車	Liquefied Petroleum Gas Passenger Vehicles
四、	證券及期貨交易稅		
1	證券及期貨交易稅	公司債	Corporate Bond
2	證券及期貨交易稅	代徵人	Collecting Agents
3	證券及期貨交易稅	存託憑證	Depositary Receipt
4	證券及期貨交易稅	有價證券	Securities
5	證券及期貨交易稅	受益憑證	Beneficiary Certificate
6	證券及期貨交易稅	受讓證券人	Securities Transferee
7	證券及期貨交易稅	店頭市場	Market for Unlisted Securities, Over the Counter Market
8	證券及期貨交易稅	股票	Shares, Stocks
9	證券及期貨交易稅	金融債券	Bank Debenture
10	證券及期貨交易稅	政府債券	Government Bond
11	證券及期貨交易稅	買賣交割	Trade Settlement
12	證券及期貨交易稅	過戶	Transfer
13	證券及期貨交易稅	零股買賣	Odd-lot Trading
14	證券及期貨交易稅	認購(股)權證	Call Warrant
15	證券及期貨交易稅	證券交易所	Securities Exchange
16	證券及期貨交易稅	證券自營商	Securities Dealer
17	證券及期貨交易稅	證券承銷商	Securities Underwriter
18	證券及期貨交易稅		Securities Broker
19	證券及期貨交易稅	證券櫃檯買賣中心	GreTai Securities Market
20	證券及期貨交易稅		Tax-deferred Stocks
21	證券及期貨交易稅		Managed Stock
22		證券交易稅之代徵獎金	Collecting Reward of the Securities Transaction Tax

23	證券及期貨交易稅		Futures Transaction Tax
24	證券及期貨交易稅		Settlement Price
24	超分区别貝又勿忧	和异人中物俱俗	
25	證券及期貨交易稅	期貨交易稅之代徵人	Collecting Agent of the Futures Transaction Tax
26	證券及期貨交易稅	期貨交易稅之代徵獎金	Collecting Reward of the Futures Transaction Tax
27	證券及期貨交易稅	期貨商	Futures Commission Merchant
28	證券及期貨交易稅	期貨交易所	Futures Exchange
29	證券及期貨交易稅	年度證券交易稅一般代 繳稅額繳款書(限私人間直接 買賣有價證券者使用)	Year Tax Bill for Payment by the Purchaser of Securities Transaction Tax (Applicable to direct personal and/or institutional securities transactions only)
30	證券及期貨交易稅	股價類期貨契約	Stock Index and Single Stock Futures Contracts
31	證券及期貨交易稅	利率類期貨契約	Interest Rate Futures Contracts
32	證券及期貨交易稅	選擇權契約或期貨選擇權契 約	Option Contracts or Option Contracts on Futures
33	證券及期貨交易稅	其他期貨交易契約	Other Futures Contracts
34	證券及期貨交易稅	認股權憑證	Stock Warrant
五、	印花稅		
1	印花稅	印花稅應稅憑證	Taxable Documents for Stamp Tax
2	印花稅	銀錢收據	Receipts for Monetary Payments
3	印花稅	買賣動產契據	Deeds for Sale of Movables
4	印花稅	承攬契據	Contracting Agreements
5	印花稅	典賣契據	Contracts for Sale
6	印花稅	讓受契據	Contracts for Transfer
7	印花稅	分割不動產契據	Contracts for Partition of Real Estate
8	印花稅	貼花及註銷	Stamp Affixed and Cancelled
9	印花稅	揭下重用	Removed for Reuse
10	印花稅	彙總繳納	Paid by Filing a Collective Tax Return
六、	營業稅		
1	營業稅	銷售貨物	Sale of Goods
2	營業稅	在中華民國境內銷售貨物	Sale of Goods within the Territory of the Republic of China
3	營業稅	銷售勞務	Sale of Services
4	營業稅	在中華民國境內銷售勞務	Sale of Services within the Territory of the Republic of China
5	營業稅	進口貨物	Imported Goods
6	營業稅	納稅義務人	Taxpayer
7	營業稅	營業人	Business Entity
8	營業稅	固定營業場所	Fixed Place of Business
9	營業稅	視為銷售	Deemed as a Sale of Goods
10	營業稅	零稅率	Zero-tax-rate
11	營業稅	遠洋漁船	Deep Sea Fishing Boats

12	營業稅	免徵營業稅	Exemption of Business Tax
13	營業稅	放棄適用免稅	Waiver of Tax Exemption
14	營業稅	教育勞務	Education Services
15	營業稅	飼料	Feed
16	營業稅	未經加工之生鮮農產物	Unprocessed Raw Agricultural Products
17	營業稅	農耕用機器設備	Agricultural Machinery and Equipment
18	營業稅	衍生性金融商品	Financial Derivatives
19	營業稅	合作社	Cooperative
20	營業稅	黄金	Gold
21	營業稅	古物	Antiques
22	營業稅	一般稅額計算	General Tax Computation
23	營業稅	特種稅額計算	Special Tax Computation
24	營業稅	特種飲食業	Special Food and Beverage Services Enterprises
25	營業稅	有娛樂節目之餐飲業	Restaurants Providing Entertaining Show Programs
26	營業稅	小規模營業人	Small Business Entities
27	營業稅	免予申報銷售額之營業人	A Bussiness Exempted from Filing Sales Amounts
28	營業稅	查定課徵	Assessed by the Tax Authority for Business Tax
29	營業稅	起徵點	Tax Threshold, Minimum Taxable Sales Amount
30	營業稅	兼營營業人	Dual-status Business Entities
31	營業稅	不得扣抵比例	Non-deductible Ratio
32	營業稅	比例扣抵法	Proportional Deduction Method
33	營業稅	直接扣抵法	Direct Deduction Method
34	營業稅	銷售額	Sales Amounts
35	營業稅	銷項稅額	Output Tax
36	營業稅	進項稅額	Input Tax
37	營業稅	自用乘人小汽車	Passenger Cars for Personal Use
38	營業稅	進項憑證	Input Documentary Evidence
39	營業稅	溢付稅額	Amount of Overpaid Business Tax
40	營業稅	留抵稅額	Offset Against Business Tax Payable
41	營業稅	銷項憑證	Output Documentary Evidence
42	營業稅	二聯式統一發票	Duplicate Uniform Invoice
43	營業稅	三聯式統一發票	Triplicate Uniform Invoice
44	營業稅	特種統一發票	Special Uniform Invoice
45	營業稅	收銀機統一發票	Cash Register Uniform Invoice
46	營業稅	電子計算機統一發票	Computer Uniform Invoice
47	營業稅	代收代付	Collection and Payment on Behalf of Another Party
48	營業稅	設籍課稅	Setting up of a Taxpayer Registration File

49	營業稅	媒體申報	Filing via Electronic Media
50	營業稅	總分支機構合併申報	Consolidated Tax Return for
			Headquarters and Branches
51	營業稅	滯報金	Belated Reporting Surcharge
52	營業稅	怠報金 	Non-reporting Surcharge
53	營業稅	虚報進項稅額	Input Tax Falsely Reported
54	營業稅	開立不實統一發票營業人	Business Entity Issuing False Uniform Invoices
55	營業稅	兼營營業人營業稅額調整計 算表	Table for the Adjustment and Computation of Business Tax for Dual- status Business Entities
56	營業稅	兼營營業人採用直接扣抵法 購買國外勞務應納營業稅額 計算表	Table for the Computation of Business Tax Payable on the Purchase of Foreign Services for Dual-status Business Entities Applying the Direct Deduction Method
57	營業稅	委託書(代辦營業稅相關事項)	Authorization Letter (For Services Provided by Business Agent Acting in Business-tax-related Matters)
58	營業稅	提前使用統一發票申請書	Application Form for Pre-use of Uniform Invoices
59	營業稅	營業人使用電子計算機統一 發票申請書	Application Form for the Use of Computer Uniform Invoices by Business Entities
60	營業稅	使用收銀機開立統一發票申請書	Application Form for the Use of Computer Uniform Invoices by Business Entities
61	營業稅	遺失統一發票申請書	Application Form for the Report of the Loss of Uniform Invoices
62	營業稅	媒體申報申請書	Application Form for Filing via Electronic Media
63	營業稅	營業稅(使用、異動、取消) 直撥劃撥退稅同意書	Letter of Consent for Direct Deposit/Postal Giro of Business Tax Refunds (Use, Alterations, Cancel)
64	營業稅	統一發票集中購買申請書	Application Form for the Volume Purchase of Uniform Invoices
65	營業稅	統一發票集中購買委託書	Authorization Letter for the Volume Purchase of Uniform Invoices
66	營業稅	營業人申請由總機構彙總申 報進銷項媒體資料申請書	Application Form for the Consolidated Filing of Input/Output via Electronic Media by the Headquarters of Business Entities
67	營業稅	代理營業人申請營業稅進銷 項資料媒體申報函	Application for Business Agent for Filing of Input/Output of Business Tax via Electronic Media

68	營業稅	代理營業人網路整批申報營 業稅申請書	Application for Business Agent for Bulk Filing of Business Tax via Internet
69	營業稅	營業人銷售額與稅額申報書	Declaration of Sales and Business Tax by a Business Entity
70	營業稅	營業稅繳款書	Business Tax Payment Notice
71	營業稅	營業人申報固定資產退稅清 單	List of Fixed Assets for Tax Refund Claimed by Business Entity
72	營業稅	營業人銷貨退回(進貨退出) 或折讓證明單	Certificate of Sales/Purchases Returns or Allowances on Merchandise Sold/Purchased by a Business Entity
73	營業稅	海關退還溢繳營業稅申報單	Declaration of Overpaid Business Tax Returned by the Customs
74	營業稅	營業人申報適用零稅率銷售 額清單	List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate
75	營業稅	兼營營業人採用直接扣抵 法進項稅額分攤明細表	Table for the Breakdown of the Input Tax of Dual-status Business Entities Applying the Direct Deduction Method
76	營業稅	兼營營業人採用直接扣抵法 營業稅額調整計算表	Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities Applying the Direct Deduction Method
77	營業稅	網路申報	Filing via Internet
78	營業稅	宮州事来統一編號(統一編號	Business Administration Number (BAN)
79	營業稅	統一發票購買證	Uniform Invoice Purchase Certificate
80	營業稅	稅籍編號	Logic Serial Number (LOSN)
81	營業稅	免稅貨物或勞務	Tax-exempt Goods or Services
82	營業稅	零稅率銷售額	Zero-tax-rate Sales Amount
83	營業稅	船舶	Vessel
84	營業稅	航空器	Aircraft
85	營業稅	外匯水單	Remittance Slip
86	營業稅	網路銷售專用	For sale via Internet only
87	營業稅	網路申購統一發票	Purchase of Uniform Invoice via Internet
88	營業稅	電子發票	Electronic Invoice (E-invoice)
89	營業稅	電子發票整合服務平台	E-invoice Platform
90	營業稅	營業人購買舊乘人小汽車及 機車進項憑證證明表	Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle
91	營業稅	營業登記	Business Registration
92	營業稅	原料	Materials
93	營業稅	物料	Supplies
94	營業稅	半製品	Semi-finished Product
95	營業稅	金條	Gold Bar
96	營業稅	金塊	Gold Brick

97	營業稅	金片	Gold Foil
98	營業稅	金幣	Gold Coin
99	營業稅	飾金	Gold Ornament
100	營業稅	加值稅	Value-added Tax
101	營業稅	加值稅扣抵	Credit for VAT
102	營業稅	零售階段銷售稅	Retail Sales Tax
103	營業稅	外籍旅客購買特定貨物退稅 明細申請表	Application Form for Claiming a VAT Refund by Foreign Passengers Having Purchased Goods Eligible for VAT Refunds
104	營業稅	外籍旅客購買特定貨物現場 小額退稅明細核定單	Assessment Form for Claiming a VAT Refund On-the-spot by Foreign Passengers Having Purchased Goods Eligible for Small-amount VAT Refunds
105	營業稅	經核准貼有辦理現場退稅標 誌之商店	Authorized Cash Tax Refunds TRS- labeled Store
106	營業稅	保稅貨物	Bonded Goods
107	營業稅	保稅區	Bonded Zone
108	營業稅	保稅區營業人	Bonded Zone Business Entity
109	營業稅	課稅區營業人	Taxable Zone Business Entity
110	營業稅	供營運之貨物或勞務	Goods or Services for Its Operational Use
111	營業稅	展覽或臨時商務活動	Exhibitions or Temporary Business Activities
112	營業稅	外國之事業機關團體組織在 中華民國境內從事參加展覽 或臨時商務活動申請退還加 值型營業稅退稅申請書	Application for VAT Refund by Foreign Enterprises, Institutions, Organizations, or Associations Engaging in Exhibitions or Temporary Business Activities within the Territory of the ROC
113	營業稅	從事參加展覽或臨時商務活 動起訖期間參與人員及應稅 憑證明細表	Detailed Statement of the Period of the Exhibitions or Temporary Business Activities, Participating Personnel and Documentary Evidence
114	營業稅	退稅申請應檢視事項自我審 核表	Checklist of Items for Inclusion in the Application for VAT Refunds
七、	特種貨物及勞務稅		
1	特種貨物及勞務稅	特種貨物及勞務稅	Specifically Selected Goods and Services Tax
2	特種貨物及勞務稅	特種貨物	Specifically Selected Goods
3	特種貨物及勞務稅	特種勞務	Specifically Selected Services
4	特種貨物及勞務稅	持有期間	The Holding Period
5	特種貨物及勞務稅	銷售契約	Sales Contract
6	特種貨物及勞務稅		Taxable Specifically Selected Goods
7	特種貨物及勞務稅	免稅特種貨物	Tax-exempt Specifically Selected Goods
8	特種貨物及勞務稅	遊艇	Yachts

9	特種貨物及勞務稅	飛機	Airplanes
10	特種貨物及勞務稅	直昇機	Helicopters
11	特種貨物及勞務稅	超輕型載具	Ultra-light Vehicles
12	特種貨物及勞務稅	龜殼	Turtle shells
13	特種貨物及勞務稅	玳瑁	Hawksbill
14	特種貨物及勞務稅	珊瑚	Coral
15	特種貨物及勞務稅	象牙	Ivory
16	特種貨物及勞務稅	毛皮	Furs
17	特種貨物及勞務稅	家具	Furniture
八、	土地稅		
1	土地稅	累進起點地價	Starting Cumulative Value (SCV)
2	土地稅	抵價地	Land in Lieu of Compensation which the Landowner Is Entitled for the Value of Land Reguisitioned under Zone Expropriation
3	土地稅	土地稅	Land Tax
4	土地稅	抵費地	Land in Lieu of Expenditure which Shall Be Born by the Landowner After Reconsolidation of Land
5	土地稅	公共設施保留地	Land Reserved for Public Facilities
6	土地稅	申報地價	Declaration of the Land Value
7	土地稅	土地漲價總數額	Total Amount of Land Value Increment
8	土地稅	徵收實物	The Levy on Agricultural Land May Be Paid in Kind
9	土地稅	折價代金	Money Substitution May Be Offered in Kind with Rice or Wheat
10	土地稅	原規定地價	The Original Decreed Land Value
11	土地稅	前次移轉現值	The Previous Transfer Value
12	土地稅	空地	Vacant Lot
13	土地稅	自用住宅用地	Self-use Residential Land
14	土地稅	自耕農地	Self-tilled Agricultural Land
15	土地稅	隨賦徵購實物	Purchase of Agricultural Products From Farmers When Collecting Payment in Kind
16	土地稅	公告現值	Assessed Present Value
17	土地稅	私有土地	Private Land
18	土地稅	公有土地	Public Land
19	土地稅	重購退稅	The Land Value Increment Tax Refunded to Landowner due to Reacquisition of Self-use Residential Land
20	土地稅	都市土地	Urban Land
21	土地稅	農業用地	Agricultural Land
22	土地稅	非都市土地	Non-urban Land
23	土地稅	工業用地	Industrial Land

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几、房	全 忧		
1	房屋稅	房屋稅	House Tax
2	房屋稅	承租人	Tenant
3	房屋稅	不堪居住	Uninhabitable
4	房屋稅	未滿一個月不計	No House Tax Shall Be Levied for any Period Shorter Than One Month
5	房屋稅	合法登記之工廠	Duly-registered Factory
6	房屋稅	住家用	A House Used for Residential Purposes
7	房屋稅	典權人	The Dien-holder
8	房屋稅	自住房屋	A House Used for Residential Purposes by the Owner
9	房屋稅	供公益出租人出租使用房屋	A House Leased for Public Welfare Purposes by a Landlord
10	房屋稅	房屋所有人	House-owner
11	房屋稅	房屋建造完成	Completed Construction of the House
12	房屋稅	房屋現值	The Current Value of a House
13	房屋稅	房屋標準價格	The Standard Value of a House
14	房屋稅	非住家非營業用	A House Used for Non-residential and Non-business Purposes
15	房屋稅	屋頂游泳池加價	Added Value for a Swimming Pool on the Roof
16	房屋稅	建造執照	Construction License
17	房屋稅	建築物	Building
18	房屋稅	面積	Area
19	房屋稅	起造人	The Builder
20	房屋稅	毀損面積	The Area which was Destroyed
21	房屋稅	營業用房屋	A House Used For Business Purposes
十、契	稅		
1	契稅	契稅	Deed Tax
2	契稅	公證	A Notarized Certificate
3	契稅	分割	Partition
4	契稅	占有	Possession
5	契稅	交換	Exchange
6	契稅	共有	Co-owned
7	契稅	判決確定日	Final Judgment Rendered by the Court
8	契稅	承典	Creation of Dien
9	契稅	契稅申報起算日	The Starting Date for Filing of Deed Tax
10	契稅	契價	The Value of a Deed
11	契稅	怠報金	Delinquent Reporting Surcharge
12	契稅	匿報	Evasion of the Reporting of Deed Tax
13	契稅	區分所有	The Portion of Strata Titled
14	契稅	短報	Under-reports
15	契稅	買賣	A Sale
16	契稅	贈與	A Bestowal or a Donation

17	契稅	權利變更登記	Registration of the Transfer of the Title Right
18	契稅	變更起造人	A Change in the Name of the Builder
+	・使用牌照稅		
1	使用牌照稅	使用牌照稅	Vehicle License Tax
2	使用牌照稅	交通工具	Transportation Equipment
3	使用牌照稅	汽缸總排氣量	Total Cylinder Displacement Volume
4	使用牌照稅	軍隊裝備編制內之交通工具	Military T/O Transportation Equipment
5	使用牌照稅	公共團體設立之醫院	Public Hospitals
6	使用牌照稅	表配之交通工具 表配之交通工具	Assembled Transportation Equipment
7	使用牌照稅	利用非交通工具之設備	Using Non-transportation Equipment
/	文用件無忧	刊用作人地工兵之政佣	
8	使用牌照稅	專供公共安全使用之交通工 具	Transportation Equipment Used Exclusively for the Purpose of Public Safety
9	使用牌照稅	專供衛生使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Health
10	使用牌照稅	專供身心障礙者使用之交通 工具	Transportation Equipment Used Exclusively by Mentally or Physically Disabled Persons
11	使用牌照稅	臨時牌照及試車車牌	Temporary License and License for Automobile Testing
12	使用牌照稅	逾期使用	Use of an Expired License
13	使用牌照稅	移用使用牌照	A Vehicle License Used by Another Vehicle
十二	・娛樂稅		
1	娛樂稅	娛樂稅	Amusement Tax
2	娛樂稅	代徵人	Collecting Agent
3	娛樂稅	技藝表演	Acrobatics Show
4	娛樂稅	競技比賽	Competitions of Skill and Other Contests
5	娛樂稅	其他提供娛樂設施	Others That Provide Facilities for Recreation or Entertainment
6	娛樂稅	公益慈善演出	A Show for Public Interest and Charity
7	娛樂稅	代徵	Tax Collection by an Agent
8	娛樂稅	代徵獎勵金	Reward for a Tax Collecting Agent
9	娛樂稅	不予代徵	Failure to Collect
十三	·遺產贈與稅		
1	遺產贈與稅	經常居住中華民國境內	Continuous Residence within the ROC
2	遺產贈與稅	贈與	Gift
3	遺產贈與稅	以贈與論	Deemed as a Gift
4	遺產贈與稅	遺產總額	Gross Estate
5	遺產贈與稅	視為被繼承人遺產	Deemed as Estate Property
6	遺產贈與稅	遺產淨額	Net Taxable Estate

7	遺產贈與稅	債權及其他請求權不能收取 或行使	Unrecoverable or Unexercisable Claims or Other Creditor's Rights
8	遺產贈與稅	農業用地	Agricultural Land
9	遺產贈與稅	不計入遺產總額	Exclusions from Gross Estate
10	遺產贈與稅	不計入贈與總額	Exclusions from the Total Amount of Gifts
11	遺產贈與稅	贈與附有負擔	Liability Transferred Together with the Gift
12	遺產贈與稅	課徵標的物	The Taxed Property
13	遺產贈與稅	實物抵繳	Payment in Kind
14	遺產贈與稅	確切納稅保證	Definitive Guarantee of Payment of Tax
15	遺產贈與稅	未結之案件	Unsettled Cases
16	遺產贈與稅	切結書	Affidavit
17	遺產贈與稅	遺產稅案件更正申請書	Application Form for Corrections in an Estate Tax Case
18	遺產贈與稅	繼承系統表	Inheritance Tree Diagram
19	遺產贈與稅	贈與稅案件更正(撤銷)申請書	Application Form for Corrections(Withdrawal) in a Gift Tax Case
20	遺產贈與稅	遺產稅申報應檢附文件	Documents which Should Be Submitted along with an Estate Tax Declaration
21	遺產贈與稅	遺產稅、贈與稅各項證明核 (補)發申請書	Application Form for Issuance(Reissue) of Estate/Gift Tax Certificates
22	遺產贈與稅	遺產稅延期申報申請書	Application Form for Deferred Declaration of Estate Tax
23	遺產贈與稅	主張買賣申請書	Application Form of a Claim on Sales
24	遺產贈與稅	分配剩餘財產申請書	Application Form for Distribution of Remaining Properties
25	遺產贈與稅	實物抵繳不動產財產清單	Payment in KindList of Real Property
26	遺產贈與稅	輔導納稅義務人填寫各項申 請書表	Assisting Taxpayers in Filling in All Sorts of Application Forms
27	遺產贈與稅	遺產稅延期申報	Postponed Filing of Estate Tax
28	遺產贈與稅	贈與稅延期申報	Postponed Filing of Gift Tax
29	遺產贈與稅	遺囑執行人	Executor of the Will
30	遺產贈與稅	繼承人	Heir
31	遺產贈與稅	受遺贈人	Legatee
32	遺產贈與稅	遺產稅申報書/說明書	Estate Tax Declaration Form / Instructions
33	遺產贈與稅	贈與稅申報書/說明書	Gift Tax Declaration Form / Instructions
34	遺產贈與稅	債權	Rights of Claim
35	遺產贈與稅	遺產管理人	Administrator of Estate
36	遺產贈與稅	法定代理人	Legal Representative
37	遺產贈與稅	監護人	Guardian
十四、	·稅捐稽徵法		

1	稅捐稽徵法	稅捐稽徵法	Tax Collection Act
2	稅捐稽徵法	稅捐稽徵法施行細則	Enforcement Rules of the Tax Collection Act
3	稅捐稽徵法	稅捐	Tax
4	稅捐稽徵法	稅捐法定主義	Principle of Taxation by Law
5	稅捐稽徵法	互惠免稅	Reciprocal Tax Exemption
6	稅捐稽徵法	稅捐優先受償權	Priority in the Collection of Taxes Over General Claims by Creditors
7	稅捐稽徵法	破產	Bankruptcy
8	稅捐稽徵法	破產財團	Bankrupt Conglomerate
9	稅捐稽徵法	破產債權	Obligatory Claim Against the Bankruptcy
10	稅捐稽徵法	別除權	Right of Exclusion
11	稅捐稽徵法	破產財團費用	Expense of the Bankrupt Conglomerate
12	稅捐稽徵法	破產財團債務	Debts of the Bankrupt Conglomerate
13	稅捐稽徵法	公司重整	Company Reorganization
14	稅捐稽徵法	重整債權	An Obligatory Claim Against the Reorganization of the Company
15	稅捐稽徵法	重整債務	Debts Incurred During Company Reorganization
16	稅捐稽徵法	緩繳	Deferred Payment of Taxes
17	稅捐稽徵法	相當擔保	Equivalent Collateral
18	稅捐稽徵法	納稅義務人權益之保護	The Protection of Taxpayer's Rights
19	稅捐稽徵法	共有財產	Jointly-owned Property
20	稅捐稽徵法	分別共有	Apportioned Jointly-owned Property
21	稅捐稽徵法	公同共有	Unapportioned Jointly-owned Property
22	稅捐稽徵法	公司合併	Company Merger
23	稅捐稽徵法	概括承受	General Assumption
24	稅捐稽徵法	繳納通知文書	Tax Payment Notice
25	稅捐稽徵法	繳納期限	Deadline for Payment of Tax
26	稅捐稽徵法	查對更正	Check and Correction
27	稅捐稽徵法	送達	Service of Documents
28	稅捐稽徵法	寄存送達	Service of Documents by Mail to the Location of the Competent Autonomous or Police Authorities
29	稅捐稽徵法	公示送達	Service of Documents by Publication
30	稅捐稽徵法	應受送達人	A Person to Whom the Service of Documents is Attempted
31	稅捐稽徵法	委託送達	Service of Documents by a Government Organization so Entrusted
32	稅捐稽徵法	補充送達	Supplementary Service of Documents
33	稅捐稽徵法	滯納金	Belated Surcharge
34	稅捐稽徵法	核課期間	Assessment Period
35	稅捐稽徵法	徵收期間	Collection Period

36	稅捐稽徵法	參與分配	Participate in the Distribution of the Proceeds From the Court-enforced Sale of a Property
37	稅捐稽徵法	稅捐保全	Tax Safeguards
38	稅捐稽徵法	禁止財產處分	Prohibited from the Disposal of Property
39	稅捐稽徵法	限制出境	Restriction on Leaving the ROC
40	稅捐稽徵法	提前徵收	Collection Prior to the Statutory Date of the Amount to Be Paid in Taxes Falls Due
41	稅捐稽徵法	溢繳退稅	Refund of Overpaid Tax
42	稅捐稽徵法	退稅抵欠	Offset the Refundable Taxes Payable Against the Delinquent Taxes Receivable
43	稅捐稽徵法	搜索	Search
44	稅捐稽徵法	扣押	Seizure
45	稅捐稽徵法	課稅資料保密	Preserve the Confidentiality of Taxation Information
46	稅捐稽徵法	執行名義	A Ground for Execution
47	稅捐稽徵法	稅捐行政救濟	Administrative Remedies
48	稅捐稽徵法	復查	Recheck
49	稅捐稽徵法	撤銷重核	Cancel and Reassess
50	稅捐稽徵法	稅務協談	Meeting to Resolve Disputes in Taxation Cases
51	稅捐稽徵法	代徵	Taxes Collection by Agent
52	稅捐稽徵法	確定	Determination
53	稅捐稽徵法	強制執行	Compulsory Execution
54	稅捐稽徵法	拘提管收	Arrested and Taken into Custody
55	稅捐稽徵法	暫緩移送執行	Deferral of the Compulsory Execution
56	稅捐稽徵法	停止執行	Cessation of the Compulsory Execution
57	稅捐稽徵法	租稅罰	Tax-related Punishment
58	稅捐稽徵法	租稅刑罰	Tax-Related Penal Punishment
59	稅捐稽徵法	行為罰	Punishment for Violation of a Duty to Act in Relation to the Tax Law
60	稅捐稽徵法	漏稅罰	Punishment for Tax Evasion
61	稅捐稽徵法	擇一從重處罰	Imposition of the Severest of the Punishments
62	稅捐稽徵法	自動補報免罰	Remitted from Punishment on Presentation of a Supplementary Tax Declaration and a Payment of Taxes
63	稅捐稽徵法	减免處罰	Mitigate or Remit the Punishment
64	稅捐稽徵法	從新從輕原則	The Principle of Applying the Newer or the More Lenient Law
65	稅捐稽徵法	裁罰金額倍數參考表	Reference Table for Fines and Multiples of Punishments

66	稅捐稽徵法	準用	Annly Mutatic Mutandic
00	1九1月1百1玖/古	午川	Apply Mutatis Mutandis
67	稅捐稽徵法	全國財產資料查詢申請書	Application Form for Inquiry into Taxpayer's Nationwide Property Information
68	稅捐稽徵法	債權人查調債務人課稅資料 申請書	Application Form for Creditor Inquiring about the Taxation Information of Debtor
69	稅捐稽徵法	檢舉逃漏稅獎金	The Reward for an Informant or Accuser Providing Information Regarding Tax Evasion
70	稅捐稽徵法	支付命令	Payment Order
71	稅捐稽徵法	債權憑證	Certificate of the Obligatory Claim
72	稅捐稽徵法	本票	Promissory Note
73	稅捐稽徵法	假扣押	Provisional Attachment
74	稅捐稽徵法	假處分	Provisional Injunction
75	稅捐稽徵法	假執行	Provisional Execution
76	稅捐稽徵法	調解筆錄	Mediation Record
77	稅捐稽徵法	和解筆錄	Settlement Record
78	稅捐稽徵法	實質課稅原則	The Principle of Substantive Taxation
79	稅捐稽徵法	協力義務	The Obligation of Taxpayers to Assist by Reporting the Required Information
80	稅捐稽徵法	清算人	Liquidator
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81	稅捐稽徵法	租稅規避	Tax Avoidance
81			•
81	稅捐稽徵法		•
81 十五、	稅捐稽徵法 、記帳士法	租稅規避	Tax Avoidance
81 十五、 1	稅捐稽徵法 、 記帳士法 記帳士法	租稅規避 記帳士	Tax Avoidance Certified Public Bookkeeper Application Form for Registration of a
81 十五、 1 2	稅捐稽徵法 • 記帳士法 記帳士法 記帳士法	租稅規避 記帳士 記帳士登錄表申請書	Tax Avoidance Certified Public Bookkeeper Application Form for Registration of a Certified Public Bookkeeper Resume of a Certified Public
81 十五、 1 2 3	稅捐稽徵法 ・記帳士法 記帳士法 記帳士法 記帳士法	租稅規避 記帳士 記帳士登錄表申請書 記帳士履歷表	Tax Avoidance Certified Public Bookkeeper Application Form for Registration of a Certified Public Bookkeeper Resume of a Certified Public Bookkeeper Registration Form for a Certified Public
81 十五、 1 2 3	稅捐稽徵法 記帳士法 記帳士法 記帳士法 記帳士法 記帳士法 記帳士法	租稅規避 記帳士登錄表申請書 記帳士履歷表 記帳士登錄表	Certified Public Bookkeeper Application Form for Registration of a Certified Public Bookkeeper Resume of a Certified Public Bookkeeper Registration Form for a Certified Public Bookkeeper Application Form for Revoking the Registration of a Certified Public
81 十五、 1 2 3 4	稅捐稽徵法 記帳士法 記帳士法 記帳士法 記帳士法 記帳士法 記帳士法 記帳士法	租稅規避 記帳士 記帳士登錄表申請書 記帳士歷歷表 記帳士登錄表 記帳士登錄表 記帳士註銷申請書	Certified Public Bookkeeper Application Form for Registration of a Certified Public Bookkeeper Resume of a Certified Public Bookkeeper Registration Form for a Certified Public Bookkeeper Application Form for Revoking the Registration of a Certified Public Bookkeeper Registration (or Modifying Registration) Card for Bookkeeper and Tax Return
81 十五、 1 2 3 4 5	稅捐稽徵法 記帳士法 記帳士法 記帳士法 記帳士法 記帳士法 記帳士法 記帳士法	租稅規避 記帳士登錄表申請書 記帳士歷歷表 記帳士登錄表 記帳士登錄表 記帳士註銷申請書 記帳及報稅代理業務人登錄 (記)、變更登錄(記)卡	Certified Public Bookkeeper Application Form for Registration of a Certified Public Bookkeeper Resume of a Certified Public Bookkeeper Registration Form for a Certified Public Bookkeeper Application Form for Revoking the Registration of a Certified Public Bookkeeper Application Form for Revoking the Registration (or Modifying Registration) Card for Bookkeeper and Tax Return Filing Agent Application Form for Practice Registration of Bookkeeper and Tax

十六	、稅務行政		
1	稅務行政	晶片金融卡繳稅	Tax Payment by Financial Chip Card
2	稅務行政	便利商店繳款	Tax Payment at Convenience Stores
3	稅務行政	自動櫃員機轉帳繳稅	Tax Payment by ATM Transfer
4	稅務行政	信用卡繳稅	Tax Payment by Credit Card
5	稅務行政	約定轉帳繳稅	Tax Payment by Designated Account Transfer
6	稅務行政	電話語音及網際網路轉帳繳 稅	Tax Payment by Phone or E— transactions from Current or Savings Accounts
7	稅務行政	戶籍謄本	Household Registration Transcript
8	稅務行政	除戶戶籍謄本	Household Deregistration Transcript
9	稅務行政	營業稅多功能櫃台	Business Tax Service Counter