



納稅你我事

Tax is our business



# 為民服務白皮書 及為民服務手冊

Public Service White Paper and Handbook



財政部北區國稅局

National Taxation Bureau of the Northern Area, Ministry of Finance

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## 前言

### Preface

租稅收入是政府施政之重要財源，各項建設和社會福利政策皆需仰賴稅收才得以順利推動。本局秉持「以客為尊、愛心辦稅」的服務理念，持續不斷地以「真誠」、「效率」和「同理心」為核心價值，期勉全局同仁以稅捐稽徵工作為畢生所投入的最大公益志業，將「民衆當作我們的好夥伴」，協助民衆依法完成納稅義務，一起行公義，做好事，建設國家，造福社會，站在民衆角度思考，精進創新多元化的服務措施，具體實踐「服務、專業、創新、效能、和諧」的國稅願景。

Taxation is an important source of revenue for government administration, and various construction and social welfare policies rely on it to be carried out successfully. Based upon the service concept of "Customer-oriented and benevolent tax transaction," the National Taxation Bureau of the North Area (NTBNA) continues to take "sincerity," "efficiency," and "empathy" as its core values. All our personnel are encouraged to dedicate their efforts to the great cause of "tax collection," treat members of the public as our good partners, help the people to fulfill their tax obligations in compliance with the provisions of the law, and together, uphold justice, do good deeds, build the country, and benefit society. The NTBNA refines and diversifies services from the needs of the public, in order to achieve the national tax vision of "Service, Professionalism, Innovation, Efficiency, and Harmony."

我們謹以這份「為民服務白皮書及為民服務手冊」，宣導為民服務之各項重點措施，希望對您有所幫助，更希望獲得您肯定與支持，我們亦竭誠期待您對本局之寶貴建議，以使本局為民服務品質更提升與進步。

In this "Public Service White Paper and Handbook" the NTBNA would like to share our key measures for serving the people. We hope that this is of help to you, and appreciate your recognition and support. The NTBNA looks forward to your valuable suggestions, which will help us improve the quality of our public services.



## 我們的重點服務措施

### Our Key Service Measures

#### 一、稅務諮詢服務

##### Tax Advisory Service

- (一) 服務檯及免費服務電話：總局及所屬分局、稽徵所、服務處設置服務檯及免費服務電話 0800-000321，為您提供各項稅務諮詢服務。

Service Counter and Free Service Line: The service counter and line (0800-000-321) are specially set up at the headquarter, branches, tax collection offices and service offices to provide various tax consulting services.

- (二) 本局網站上亦有相關稅務法令可供查詢，不受時間限制，網址為 <https://www.ntbna.gov.tw>

The relevant tax laws and regulations are also available at all hours on the website of the NTBNA: <https://www.ntbna.gov.tw>

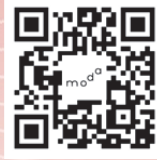
#### 二、單一窗口全程服務 設置全功能櫃檯：

##### Single Full-Service Window – Setting up general services counter:

為便利民衆申辦相關資料，於各分局、稽徵所及服務處設置全功能櫃檯，迅速提供查詢、申辦及核發書證作業，落實一處收件，全程服務目標，並提供中午不打烊服務，方便民衆於中午時間洽公。

To facilitate the public's application for relevant information, general services counters have been set up across different jurisdictions and district bureaus to rapidly respond to inquiries, applications, and issuance of certificates, This achieves the goal of one-stop, comprehensive services. In addition, general services counters provide non-stop service during lunch hours for public convenience.

### 三、線上服務 (Online Service) (<https://gov.tw/sHr>)



- (一) 本局網站提供線上申辦、線上查調 (連結至財政部稅務入口網) 、線上繳稅 (連結至網路繳稅服務) 、線上預約、列印繳款書及線上稅務試算等全天候服務。

The NTBNA's website provides round-the-clock services such as online application, online inquiry (linked to the Ministry of Finance's tax portal), online tax payment (linked to the online tax payment service), online reservation, printing of payment receipts, and online tax calculation.

- (二) 快客利 (quickly) 預約服務：針對較常申辦之服務項目，如：本人所得及財產查詢、中文綜合所得稅納稅證明、儲蓄免扣證等服務項目，提供民眾以網際網路線上、電話或傳真方式預約取件時間，即可免下車領取所需資料。

Kuai-Ke-Li (Quickly) Reservation Service: For frequently requested services such as personal income and property inquiries, individual income tax payment certificates in Chinese, savings tax exemption certificates, etc., the public can make an appointment online, by phone or fax, and arrange curbside pickup of the required information, avoiding the need to go into the office in person.

- (三) 將民眾關注議題及高詢問度的主題或政策，以色塊圖示方式置於網站首頁「熱門焦點」專區(16項)，方便點閱下載。

To make it convenient for the public to read and download, issues and policies that are of high concern or frequently asked questions are placed on the homepage of the website under the "Hot Focus" section in the form of colored blocks (16 items).

- (四) 本局網站提供線上申請及確認遺產稅申報稅額試算服務 (連結至財政部電子申報繳稅服務網)，納稅義務人於被繼承人死亡日起 6 個月內提出申請，國稅局對符合一定條件的案件，提供遺產稅申報稅額試算通知書及確認申報書，確認試算內容無誤並回復確認，即可完成申報。

The NTBNA's website provides the service of online application and

reply of Pre-calculation of the Estate Tax Returns for cases which meet specified qualifications (linked to the e-Filing and Tax Payment Service of the Ministry of Finance). Taxpayers may make an application within six months after the death of the decedent. The National Taxation Bureaus shall provide the "Notification of Estate Tax Returns Calculation Services" and "Filing Confirmation Form" to taxpayers, who only need to confirm and reply to complete the tax filing of estate returns.

- (五) 中古汽、機車汰舊換新退還貨物稅進度查詢：民眾若有報廢或出口舊車換新車情形，自 105 年 1 月 8 日起符合一定條件，可享受定額退還新車貨物稅的優惠，本局主動於稅務入口網建置退稅進度查詢頁面，方便民眾及廠商掌握退稅進度。

Online Query Available for Status of Application for Commodity Tax Refund on Newly Purchase Vehicles for Discard or Export of Used Car/Motorcycle: If a person has scrapped or exported their old vehicle and replaced it with a new one, and meets certain conditions as of January 8, 2016, they can enjoy a fixed amount of refund on the commodity tax of the new car. The NTBNA has proactively established a tax refund progress inquiry page on the tax portal website to facilitate consumers and manufacturers in monitoring the refund process.

- (六) 非營利事業扣繳統一編號公示資料查詢：企業捐贈公益團體須開立扣繳憑單予該團體，常有查詢該團體統一編號之需要，本局主動陳報財政部核准，於稅務入口網提供非營利事業扣繳統一編號公示資料查詢系統，開放民眾查詢。

Query of public disclosure data of unified tax identification number withheld by non-profit organizations: When donating to public benefit organizations, enterprises need to issue withholding certificates to the organizations. They often need to verify the organizations' unified tax identification numbers. The NTBNA has proactively reported to the Ministry of Finance for approval and provided a non-profit organization withholding unified tax identification number public disclosure data inquiry system on the tax portal website for public access.

- (七) 房地合一課稅新制配套服務：配合 110 年 7 月 1 日起修正所得稅法部分條文，實施房地合一課稅新制，本局網站設置房地合一專區，提供民眾線上申請房地交易稅務諮詢預約及房地移轉稅務試算服務，民眾只要輸入交易資料，即可由程式自動試算稅額，以利民眾事先評估租稅負擔，決定是否移轉，降低申報錯誤。另主動設置房地合一討論區，24 小時開放網友留言，進行意見交流及討論，專人負責回應。

Tax services for the new integrated housing and land tax system: In line with the revision of some articles of the Income Tax Act on July 1, 2021, the new integrated housing and land tax system has been implemented. The NTBNA has set up a special section on the website for housing and land integration, providing online tax consultation appointment booking and housing and land transfer tax calculation services. By entering transaction information, the program can automatically calculate the tax amount, helping the public to evaluate the tax burden in advance and reduce declaration errors. Additionally, a discussion area has been set up for the housing and land integration, open 24 hours for netizens to leave messages, exchange opinions, and receive responses from dedicated personnel.

- (八) 精進 Facebook 經營

即時分享重要稅政稅制貼文，並配合時令節慶及粉絲偏好設計各式圖文。除由網路服務隊即時回應粉絲留言外，並不定期分享各式租稅宣導活動。



Efficient operation of Facebook: Sharing important tax policy posts in real time, and adjusting to seasonal festivals and fan preferences. In addition to the instant response of fan messages by the network service team, various tax promotion activities are shared from time to time.

#### 四、舉辦各項租稅教育及宣導活動

##### Conduct various tax education and promotional activities

- (一) 印製各式租稅宣導摺頁及手冊，供民眾取閱。

Print various tax promotional leaflets and handbooks for people to read.

- (二) 不定期對轄區內營利事業及納稅義務人舉辦各項稅務講習。

Irregularly hold tax seminars for profitable businesses and taxpayers in the jurisdiction.

- (三) 為擴大租稅教育與宣傳效果，除舉辦高中（職）以上學校各項租稅教育活動，本局經常利用民俗節日或假日，舉辦多樣化租稅宣導活動，將正確租稅觀念融入於遊戲、休閒活動中。

In order to expand the effectiveness of tax education and promotion, in addition to holding various tax education activities for high schools (vocational schools) and above, the Bureau frequently uses folk festivals or holidays to hold diverse tax promotional activities, integrating correct tax concepts into games and leisure activities.

#### 五、綜合所得稅結算申報

##### Comprehensive Income Tax Settlement and Declaration

- (一) 提供稅額試算服務：

Providing Tax Calculation Services:

納稅義務人於前一年度辦理結算申報經本局核定內容單純的案件，由本局主動協助納稅義務人試算當年度綜合所得稅結算應繳納稅額及應退還稅額，並將稅額試算通知書寄發給納稅義務人核對無誤後，於申報期間內確認申報，免填申報書，即完成申報手續。

For taxpayers whose taxes are simple and have been approved by the NTBNA in the previous year's settlement and declaration, the Bureau will actively assist them in calculating the amount of comprehensive income tax payable and refundable for the current year. After sending the tax calculation notice to the taxpayer for

verification and confirmation during the declaration period, the taxpayer can complete the declaration procedure without filling out the declaration form.

(二) 「報稅得來速」收件服務：

“Report Tax Get Fast” Receipt Service:

為服務開車至本局辦理綜合所得稅申報之納稅義務人，對於人工、二維申報案件、網路申報附件繳交及稅額試算書面確認回復者，設置免下車收件服務櫃檯，凡符合條件者，均可利用此一貼心服務。

To serve taxpayers who drive to the NTBNA to handle comprehensive individual income tax declaration, a no-lane receipt service counter is set up for those who submit manual, two-dimensional declaration cases, web-based declaration attachments, and tax calculation confirmation in writing. Anyone who meets the conditions can use this caring service.

(三) 「報稅預約」：

“Tax Declaration Appointment”：

綜合所得稅申報期間提供「報稅預約」服務，有需要的民眾可透過網路、電話預約查調所得及扣除額資料或報稅服務的時間及地點。

During the comprehensive income tax declaration period, a “tax declaration appointment” service is provided. Those who need to inquire about income and deduction data or tax declaration services can make an appointment online or by phone.

(四) 提供下鄉收件服務：

Providing Receipt Service in Rural Areas:

除於各分局、稽徵所及服務處設有收件處及稅額試算收件處外，於轄區內之鄉鎮市區公所、大型機關團體或偏遠地區鄉鎮等地點，成立臨時收件服務處，提供申報書及輔導申報，擴大報稅服務。

In addition to setting up receipt counters and tax calculation receipt counters in each branch, tax collection office, and service center, temporary receipt service counters are established in township offices, large government agencies, remote areas, and towns within the jurisdiction to provide declaration forms and assistance to expand the scope of tax declaration services.

(五) 設置申報服務處：

Setting up declaration service centers:

1. 非典型人力專業服務

Non-typical human resource professional services:

結合會計師、地政士、記帳士等專業志工，全方位免費協助民眾解決稅務疑難問題，並提供客製化外語志工服務；所得稅申報期間結合轄內高中職以上學校學生組成納稅服務隊，協助輔導民眾申報。

Combining professional volunteers such as accountants, land surveyors, and bookkeepers to provide comprehensive and free assistance to the public in solving tax-related problems, and providing customized foreign language volunteer services. During the income tax declaration period, a tax service team composed of high school and above students within the jurisdiction will be established to assist in guiding the public to declare their taxes.

2. 導引人走動式服務

Mobile guides:

為配合所得稅結算申報及前後期間洽公民眾人數較多，透過導引人走動式諮詢服務，即時引導及回答稅務問題，減少民眾等候時間。

To cope with the large number of people visiting government agencies during the income tax settlement and declaration period, mobile guides are posted to guide and answer tax-related questions immediately, reducing waiting time for the public.

### 3. 一次告知，民眾免奔波

One-time notification, no need to run around:

設計民眾常申辦之業務「一次告知單」，並放置服務櫃台，提醒民眾洽辦業務應備之文件。臨櫃申辦案件如經審核文件不齊，亦以「一次告知單」提示欠缺資料。

The NTBNA has designed a "one-time notification form" for frequently applied services by the public, and placed it at the service counter to remind the public of the required documents for each item of business. If the documents submitted are incomplete, the "one-time notification form" acts as a checklist to remind the public of the missing information.

#### (六) 提供課稅年度所得及扣除額資料查詢：

Providing inquiry services for taxable year income and deduction amounts:

以自然人憑證、醫事人員憑證已申辦「健保卡網路服務註冊」的健保卡、已註冊的行動自然人憑證、其他經財政部同意之電子憑證或行動電話認證等方式，使用年度綜合所得稅電子結算申報繳稅軟體下載課稅年度所得及扣除額資料，或持本人身分證至各地區國稅局所屬分局、稽徵所、服務處申請查詢所得及扣除額資料，作為申報綜合所得稅之參考。

Using natural person certificates, medical personnel certificates, national health insurance (NHI) cards registered for online services, registered TW Fido, other electronic certificates approved by the Ministry of Finance, or mobile phone certification, the income and deduction amounts for the taxable year can be downloaded from the income tax electronic settlement and declaration tax software, or personal ID can be presented at the district National Taxation Bureau branch, tax collection office, or service center to apply for income and deduction information, as a reference for filing comprehensive income tax.

## 六、提供舒適服務設施：

### Provide comfortable service facilities:

- (一) 考量不同性別及特殊使用需求者（婦幼、銀髮族及身心障礙者），提供擴聽器、擴視器及友善停車位。體貼外籍人士、新住民的需求，規劃合宜空間（如雙語標示及專屬諮詢櫃檯）。

In consideration of different genders and special needs (women and children, the elderly and the physically and mentally disabled), the NTBNA provides hearing amplifiers, visual magnifiers, and friendly parking spaces. Suitable spatial planning (including bilingual signage and dedicated information counters) is implemented to meet the needs of foreigners and new residents.

公用設施 Public Facilities	使用情形 Usage Information
無障礙設施 Accessibility Facilities	<p>一樓大門入口處規劃有懷孕婦女及育有 6 歲以下兒童之友善車位及身心障礙者專用停車位；兩側斜坡道設有服務鈴，大廳設愛心櫃檯並備有專用盥洗室及無障礙電梯，供行動不便及年長人士使用。</p> <p>The entrance of the first floor is equipped with friendly parking spaces for pregnant women and parents with children under 6 years old, as well as designated parking spaces for people with disabilities; the two sides of the ramp have service bells, and the lobby is equipped with a caring counter, dedicated washrooms, and an accessible elevator for the use of the elderly and people with mobility impairments.</p>
汽、機車停車場 Parking for cars and motorcycles	<p>方便民衆洽公。</p> <p>Convenient for public visits.</p>
民衆休憩區 The Public Rest Area	<p>提供各式書報、擺設舒適座椅供民衆閱讀使用，疏解等候時間。</p> <p>It provides various books and newspapers, as well as comfortable chairs for people to read and pass the waiting time.</p>
藝文走廊 Art Gallery	<p>展示藝術創作作品，提升人文素養，並提供優質洽公環境。</p> <p>Displays artistic creations to enhance humanistic qualities and provide a quality public environment for visits.</p>

公用設施 Public Facilities	使用情形 Usage Information
<p>哺集乳室 Breastfeeding Room</p>	<p>設置專屬哺集乳媽咪專用之空間，並備有沙發、尿布檯等溫馨設施，提供尿片、柔濕巾、冰箱及消毒鍋等物品，方便攜幼民衆使用。</p> <p>Provides a dedicated space for nursing mothers, equipped with warm facilities such as sofas and changing tables, and provides items such as diapers, wet wipes, refrigerators, and sterilization pots for the convenience of parents with young children.</p>
<p>免費上網區 Free Internet Access Area</p>	<p>設置個人電腦供民衆上網，查詢稅務資訊。</p> <p>Provides personal computers for people to access the internet and query tax information.</p>
<p>i-Taiwan免費無線wifi熱點 i-Taiwan Free i-Wireless Wifi Hotspot</p>	<p>設置免費無線上網熱點。</p> <p>Provides free wireless internet access hotspots</p>
<p>自動體外心臟電擊去顫器 Automated External Defibrillator (AED)</p>	<p>設置自動體外心臟電擊去顫器(AED)，以供同仁或洽公民衆不時之需。</p> <p>Equipped with an AED to provide first aid for colleagues or public visitors in need.</p>
<p>手機充電站 Mobile Phone Charging Station</p>	<p>配置手機充電座，提供民衆臨時充電使用。</p> <p>Provides mobile phone charging docks for temporary use by the public.</p>
<p>健康體檢區 Health Checkup Area</p>	<p>提供血壓機，提醒民衆關心自己健康。</p> <p>Provides a blood pressure machine to remind people to pay attention to their health.</p>

(二) 各類設施定期維護

Regular maintenance of various facilities

本局為開放式洽公場所，每日往來民衆眾多，定期委託廠商保養維護各類設施，以確保民衆能安全使用，維護情形如下：

The NTBNA is an open and public place, with a large number of people coming and going every day, and regularly entrusts contractors to maintain various facilities to ensure that the public can use them safely. The maintenance work is listed as follows:

類別 Category	項目 Item	維護情形 Maintenance Status
公用設施 Public Facilities	飲水機 Water Dispenser	定期委由廠商檢驗水質、更換濾心，確保飲水衛生安全 The NTBNA regularly entrusts the vendor to inspect water quality, replace filters, and ensure drinking water hygiene and safety.
	電梯 Elevator	定期委由廠商安全檢查、維護及保養 The NTBNA regularly entrusts the vendor to perform safety checks, maintenance, and servicing.
安全檢查 Security Inspection	保全 Security Guard	<ul style="list-style-type: none"> <li>✿ 委託保全公司巡邏並實施門禁管制，維護洽公環境安全 Safety Security Guard patrols and implements access control measures are outsourced to a security company to maintain a safe environment for business visits.</li> <li>✿ 各樓層走廊、樓梯間均設置監視攝影機 Surveillance cameras are installed in corridors and stairwells on each floor.</li> </ul>
	消防 Fire Control	<ul style="list-style-type: none"> <li>✿ 訂定消防防護計畫，設置自衛消防編組 A fire protection plan is established, and a self-defense firefighting team is formed.</li> <li>✿ 定期演練、防護、檢修消防安全設備 Regular drills, protection, and inspection of fire safety equipment are conducted.</li> </ul>
環境清潔 Environment Cleaning	辦公環境 Office Environment	公共區域委請清潔公司打掃，並定期辦理打蠟及消毒 Public areas are cleaned by a cleaning company, and waxing and disinfection are regularly carried out.

類別 Category	項目 Item	維護情形 Maintenance Status
	垃圾分類回收 Garbage Sorting and Recycling	將垃圾分類回收，珍惜資源，愛護地球 Rubbish is sorted and recycled to conserve resources and protect the earth.
	廁所 Restrooms	設置具節水功能之設備，提供掛勾、衛生紙、洗手乳等，並隨時保持環境清潔 Water-saving equipment is installed, and hooks, toilet paper, hand soap, etc. are provided, so as to keep the environment clean at all times.

## 七、跨機關轉介服務 Inter-agency referral services

為加強跨機關間資源整合，力求有價值之創新服務型態，提升便民服務品質，針對臨櫃民衆提供加值轉介服務，提供「加值轉介服務單」及「電話轉介服務」，協助民衆順利完成各項申辦手續。

To strengthen inter-agency resource integration, strive for innovative service models of value, and improve the quality of convenient services, value-added referral services are provided for counter visitors. The "value-added referral service form" and "telephone referral service" are provided to assist the public in smoothly completing various application procedures.

辦理項目：

Projects:

- (一) 加值轉介服務單：蒐集臨櫃民衆較常洽詢之單位，將其服務地址、地圖、服務電話及路線圖等，製成「加值轉介服務單」，協助民衆洽辦業務。

Value-added referral service form: Collect information on the units that counter visitors frequently inquire about, and create a "value-added referral service form" containing their service address, map, service phone number, and route map to assist the public in conducting business.

- (二) 電話轉介服務：成立跨機關電話轉介服務聯絡網，透過即時性跨機關電話聯繫之諮詢服務，解決臨櫃民衆非國稅之問題，突破機關間之隔閡。

Telephone referral service: Establish a cross-agency telephone referral service network, and provide real-time cross-agency telephone consultation services to resolve non-national tax-related issues for counter visitors and break down inter-agency barriers.

- (三) 跨機關視訊查詢：擴大與其他機關合作（如地方稅捐機關、地政事務所及公所等單位），民衆可至各合作單位透過 **skype** 視訊，即時查得稅務訊息或申辦案件進度。

Inter-agency video inquiry: Expand cooperation with other agencies (such as local tax authorities, land affairs offices, and public offices), so that members of the public can use Skype video to instantly obtain tax information or an update on their application progress from each cooperating unit.

## 八、跨機關合作服務

### Inter-agency cooperation services

戶政連線：為同步解決民衆戶籍變更問題，與轄區縣市政府合作跨機關N合一通報服務。戶政事務所於受理民衆申請戶籍遷入登記、住址變更登記及姓名或身分證統一編號變更登記時，同時受理申請變更綜合所得稅納稅義務人及營利事業負責人相關個人資料，並轉送本局辦理，減少民衆兩地奔波時間。

Household registration linkage: In order to synchronously resolve the issue of changes in the public's household registration, cross-agency N-in-one notification services are provided in cooperation with county and city governments. When household registration offices accept applications for registration of relocation, change of address, and change of name or unified ID number, they also accept applications to change personal information related to comprehensive income taxpayers and responsible persons of profitable enterprises and forward them to the bureau for processing to reduce the time the public spends traveling between two places.

## 九、書面申請案件進度線上查

### Online inquiry of written application case progress

為落實非臨櫃案件服務流程全透明化，各項人民書面申請案件，本局於受理申請後，提供案件申辦進度電話及線上查詢服務，俾利申請人查詢案件進度及詢問相關問題。

In order to fully realize the transparency of non-counter service processes, for all written application cases, after the Bureau accepts the application, it provides case application progress telephone and online inquiry services to facilitate the applicants' inquiries about case progress and related questions.



## 全功能服務櫃檯

### General services Counter

為避免民衆奔波於不同服務櫃檯申辦稅務事宜，本局設置全功能服務櫃檯，突破管區、服務區甚至區局別之限制，提供跨轄區、跨區局服務，以達「一處收件，全程服務」目標，全面提升服務品質。目前配合國稅資訊作業平台移轉，選擇民衆經常申辦、查詢、發證等三大作業納入「全功能櫃檯系統」，只要備齊相關證明，採隨到隨辦方式，提供民衆單一窗口即時性、跨系統、跨區局之全方位服務。

To avoid the public from running around to different service counters for tax-related matters, the NTBNA has set up a general services counter. The general services counter provides services across different jurisdictions and district bureaus to achieve the goal of "one-stop application, full-service." This comprehensive approach aims to enhance service quality. Currently, in cooperation with the National Tax Information Operation Platform transfer, of the three major operations that the public frequently applies for, inquiries and certificates have been incorporated into the "general services counter system." As long as relevant certificates are prepared, the staff will provide immediate, comprehensive, and cross-system services to walk-in members of the public.

#### 一、服務項目

##### Service Items

##### (一) 申辦項目

##### Applying for the Project

項次 Item	作 業 項 目 Work item
1	遺產稅延期申報 Estate tax deferred declaration
2	贈與稅延期申報 Gift tax deferred declaration
3	扣繳單位統一編號設立、變更登記 Registration of establishment or changes to the uniform invoice number for withholding units
4	查調即時通知 Real-time notification of inquiry

(二) 查詢項目

Enquiry Items

項次 Item	作 業 項 目 Work item
1	各稅核定資料查詢 Tax assessment information inquiry
2	納稅、欠稅及退稅資料查詢 Tax payment, arrears, and tax refund information inquiry
3	各類所得資料查詢 Inquiry of various types of income information
4	本人財產歸屬資料查詢 Inquiry of personal property ownership information
5	被繼承人財產、所得及贈與資料查詢 Inquiry of ancestor's property, income, and gift information
6	債權人查調債務人課稅資料查詢 Creditors inquire about taxpayers' tax payment information
7	各類申辦案件作業進度查詢 Inquiry on the progress of various application case
8	小規模營利事業營業額核定資料查詢 Inquiry of small-scale business turnover assessment information
9	綜合所得稅稅籍查詢 Comprehensive income tax registration inquiry
10	營利事業暨扣繳單位統一編號查詢 Inquiry of profit-making enterprises and withholding unit uniform invoice numbers
11	全國贈與資料查詢 National gift information inquiry
12	各類所得及財產歸戶資料查詢 Inquiry of various types of income and property ownership information
13	受理查詢金融遺產申請建檔 Acceptance and inquiry of financial estate application filing

(三) 核發書證作業

Issuance of Certificates

項次 Item	作 業 項 目 Work item
1	各項稅款補發稅單 Reissuance of tax payment notices
2	補發遺產稅不動產共同共有同意移轉證明書 Reissuance of estate tax real estate co-ownership transfer consent certificates
3	核發儲蓄免扣證 Issuance of savings tax exemption certificates
4	核發中、英文綜合所得稅納稅證明書 Issuance of Chinese and English comprehensive income tax payment certificates
5	核發違章欠稅查復表 Issuance of illegal tax arrears inquiry form
6	核發扣繳稅款繳納證明 Issuance of withholding tax payment certificates
7	補發遺產稅證明書 Reissuance of estate tax certificates
8	補發贈與稅證明書 Reissuance of gift tax certificates
9	核發轉帳繳納證明 Issuance of transfer payment certificates
10	核發中、英文個人房屋、土地交易所得稅納稅證明書 Issuance of Chinese and English individual real estate and land transaction income tax payment certificates

## 二、民衆經常申辦項目及應檢附文件一覽表

### List of frequently applied items by the public and the required accompanying documents

提供之服務 Services Provided	應檢附文件 Documents to be attached
<p>各類所得資料查詢</p> <p>Enquiry on various types of income information</p>	<p>1. 納稅義務人國民身分證正本。 For tax-related applications, the applicant must provide their national ID card.</p> <p>2. 查詢未成年子女(包括限制行為能力人及無行為能力人)所得資料, 除法律另有規定外, 原則上應由為法定代理人之父母二人共同(或監護人)簽章代為申請, 如由法定代理人之一方(父或母)代為查詢時, 應檢附委任一方之授權書或委任書或同意書; 如由法定代理人共同委任第三人代理時, 應檢附共同授權書或共同委任書(授權書或委任書上委任人簽章部分, 應有法定代理人二人共同之簽章), 由代理人代為申請, 此時除應依前述規定核驗申請人(無身分證時, 以戶口名簿代替)及法定代理人(或監護人)身分證明文件外, 應核驗代理人國民身分證正本, 如所提示之申請人或法定代理人(或監護人)身分證明文件為影本, 應由法定代理人(或監護人)或代理人具結「與正本相符, 如有不符願負法律責任」, 承辦同仁並應將該影本併申請書及委託書留存備查。 When inquiring about the personal information of a minor child (including those with limited legal capacity or no legal capacity), unless otherwise provided by law, it should generally be applied for and signed by both parents (or legal guardians) as the legal representatives. If only one of the legal representatives (father or mother) makes the inquiry, an authorization letter or consent letter from the other legal representative should be attached. If a third party is appointed by the legal representatives to act as an agent, a joint authorization letter or joint appointment letter should be attached (the signature of the appointed person on the authorization or appointment letter should be signed jointly by both legal representatives). The agent will apply on behalf of the legal representatives. At this time, in addition to verifying the identity of the applicant (if there is no ID card, the household registration book can be used instead) and the identity documents of the legal representatives (or guardians) according to the aforementioned regulations, the agent's national ID card should also be verified. If the identity document of the applicant or legal representative (or guardian) indicated is a copy, the legal representative (or guardian) or the agent should make a statement that it matches the original, and be willing to bear legal responsibility. The staff member handling the application should keep the copy of the application and the authorization letter on file.</p> <p>3. 限制行為能力人自行申請案件, 應檢附限制行為能力人之國民身分證</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
	<p>證正本。 Individuals with limited legal capacity (incapable of make juridical acts) must provide their own national ID card if they are applying on their own behalf.</p> <p>4.申請人為外籍人士，應檢附護照或經內政部移民署核發之居留證正本。 Foreign nationals must provide their passport or resident permit issued by the National Immigration Agency.</p> <p>5.申請人為大陸人士，應核驗經內政部移民署核發之臺灣地區入出境許可證或居留證正本。 Mainland Chinese nationals must provide their permit for entering and leaving Taiwan or resident permit issued by the National Immigration Agency.</p> <p>6.如委託代理人申請時，應檢附委任書或授權書（如係在中華民國境外委託時，應經我國當地駐外機關簽證；如係在大陸地區委託時，應檢附大陸地區公證處出具之證明文件，及取得財團法人海峽交流基金會驗證之證明）、代理人國民身分證正本。如代理人所提示之申請人身分證明文件為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。 If an application is being submitted by a representative, they must provide an authorization letter or power of attorney. If the representative is outside of Taiwan, the letter needs to be authenticated by the local Taiwanese representative office. If the representative is in mainland China, the letter needs to be authenticated by the local notary office and verified by the Straits Exchange Foundation. The representative must also provide their national ID card. If the applicant's ID card provided by the agent is a copy, the applicant or agent must certify that it is consistent with the original, and the copy should be kept on file.</p>
<p>綜合所得稅稅籍查詢 Tax status enquiry of comprehensive income tax</p>	<p>1.納稅義務人國民身分證正本。 National ID card of the taxpayer.</p> <p>2.申請人為外籍人士，應檢附護照或經內政部移民署核發之居留證正本。 Foreign nationals must provide their passport or resident permit issued by the National Immigration Agency.</p> <p>3.申請人為大陸人士，應核驗經內政部移民署核發之臺灣地區入出境許可證或居留證正本。 Mainland Chinese nationals must provide their permit for entering and leaving Taiwan or resident permit issued by the National Immigration Agency.</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
	<p>Agency.</p> <p>4.如委託代理人申請時，應檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人身分證為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。</p> <p>If applying through an agent, an appointment letter or authorization letter and the agent's national ID card should be submitted. If the applicant's ID card provided by the agent is a copy, the applicant or agent must certify that it is consistent with the original, and the copy should be kept on file.</p>
<p>本人財產歸戶 資料查詢 Check of the ownership of personal property</p>	<p>1.納稅義務人國民身分證正本。 The original national identity card of the taxpayer.</p> <p>2.查詢未成年子女(包括限制行為能力人及無行為能力人)財產歸戶資料，除法律另有規定外，原則上應由為法定代理人之父母二人共同(或監護人)簽章代為申請，如由法定代理人之一方(父或母)代為查詢時，應檢附委任一方之授權書或委任書或同意書；如由法定代理人共同委任第三人代理時，應檢附共同授權書或共同委任書(授權書或委任書上委任人簽章部分，應有法定代理人二人共同之簽章)，由代理人代為申請，此時除應依前述規定核驗申請人(無身分證時，以戶口名簿代替)及法定代理人(或監護人)身分證明文件外，應核驗代理人國民身分證正本，如所提示之申請人或法定代理人(或監護人)身分證明文件為影本，應由法定代理人(或監護人)或代理人具結「與正本相符，如有不符願負法律責任」，承辦同仁並應將該影本併申請書及委託書留存備查。</p> <p>Unless otherwise provided by law, the information obtained by inquiring about minor children (including persons with limited capacity and persons without legal capacity) shall, in principle, be signed by the two parents who are legal representatives (or guardians) to apply on their behalf, and if one of the legal representatives (father or mother) makes inquiries on their behalf, the power of attorney or power of attorney or consent of the appointing party shall be attached. If a third party is appointed by the legal representatives to act as an agent, a joint authorization letter or joint appointment letter should be attached (the signature of the appointed person on the authorization or appointment letter should be signed jointly by both legal representatives). The agent will apply on behalf of the legal representatives. At this time, in addition to verifying the identity of the applicant (if there is no ID card, the household registration book can be used instead) and the identity documents of the legal representatives (or guardians) according to the aforementioned regulations, the agent's national ID card should also be verified. If the identity document of the applicant or legal representative</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
	<p>(or guardian) indicated is a copy, the legal representative (or guardian) or the agent should make a statement that it matches the original, and be willing to bear legal responsibility. The staff member handling the application should keep the copy of the application and the authorization letter on file.</p> <p>3. 限制行為能力人自行申請案件，應檢附限制行為能力人之國民身分證正本。 Individuals with limited legal capacity (incapable of make juridical acts) must provide their own national ID card if they are applying on their own behalf.</p> <p>4. 申請人為外籍人士，應檢附護照或經內政部移民署核發之居留證正本。 Foreign nationals must provide their passport or resident permit issued by the National Immigration Agency.</p> <p>5. 申請人為大陸人士，應核驗經內政部移民署核發之臺灣地區入出境許可證或居留證正本。 Mainland Chinese nationals must provide their permit for entering and leaving Taiwan or resident permit issued by the National Immigration Agency.</p> <p>6. 如委託代理人申請時，應檢附委任書或授權書（如係在中華民國境外委託時，應經我國當地駐外機關簽證；如係在大陸地區委託時，應檢附大陸地區公證處出具之證明文件，及取得財團法人海峽交流基金會驗證之證明）、代理人國民身分證正本。如代理人所提示之申請人身分證明文件為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。 If you entrust an agent to apply, you should attach a letter of appointment or power of attorney (if you are entrusted outside the Republic of China, you should obtain a visa from China's local overseas authorities; If it is entrusted in the mainland, the certification documents issued by the notary office in the mainland should be attached, and the original certificate of the Straits Exchange Foundation and the agent national identity card should be attached. If the applicant's ID card provided by the agent is a copy, the applicant or agent must certify that it is consistent with the original, and the copy should be kept on file.</p>
核發違章欠稅查復表 Issuance of illegal tax arrears inquiry form	<p>1. 納稅義務人為中華民國國民，應檢附國民身分證正本。 The taxpayer, being a Republic of China national, shall attach their national ID card original copy.</p> <p>2. 納稅義務人為外籍人士，應檢附護照或經內政部移民署核發之居留證正本。</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
	<p>The taxpayer, being a foreign national, shall attach their passport or residency permit original copy issued by the National Immigration Agency of the Ministry of the Interior.</p> <p>3. 納稅義務人為大陸人士，應檢附經內政部移民署核發之臺灣地區入出境許可證或居留證正本。</p> <p>The taxpayer, being a Mainland Chinese national, shall attach their Taiwan entry and exit permit or residency permit original copy issued by the National Immigration Agency of the Ministry of the Interior.</p> <p>4. 納稅義務人為營利事業或機關團體，應核驗公司登記證明文件或商業登記證明文件或法人登記證影本(90年11月12日公司法修正後，得以中央或地方政府核發之核准函及公司申請設立或變更之登記表，或公司法第392條規定之登記事項證明書(代替)，並應由申請人或代理人具結「與正本相符，如有不符願負法律責任」。外國法人在臺未辦登記者，應檢附經我國當地駐外機構簽證之授權書及該法人組織於當地國核准設立之證明文件。若當地國核准設立之證明文件無法確認授權者之授權行為是否合法適格，應另檢附公司章程或其他證明文件以表彰其為該法人執行業務範圍之負責人、經理人身分。如文件為外文者，並應檢附駐外機構驗證或國內公證人認證之中譯本。</p> <p>The taxpayer, being a profit-seeking enterprise or organization, shall verify their company registration certificate or business registration certificate or corporate registration certificate copy (upon amendment of the Company Act made on Nov. 12, 2001) (in lieu of) issued by the central or local government, approval letter, registration form for company establishment or modification, or certificate of registration items as stipulated in Article 392 of the Company Act and the applicant or agent shall declare "it is consistent with the original copy and shall bear legal responsibility if any inconsistency is found". A foreign corporation without registration in Taiwan shall attach a letter of authorization endorsed by a local Taiwan representative office and a certificate of establishment approved by the local government of the country where the corporation is established. If the certificate of establishment cannot verify the legality and eligibility of the authorization, the company's articles of incorporation or other proof of identity as the responsible or managerial person for the corporation's business scope shall be attached. If the document is in a foreign language, a translated version verified by a foreign office or notarized domestically shall be attached.</p> <p>4.1 營利事業或機關團體負責人親自申請時應檢附國民身分證正本。</p> <p>The person in charge of a profit-seeking enterprise or organization shall attach their national ID card original copy when applying in</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
	<p>person.</p> <p>4.2 如委託代理人申請時，應檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人國民身分證為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。</p> <p>If applying through an agent, the taxpayer shall attach a letter of authorization or power of attorney and the agent's national ID card original copy. If the ID card presented by the agent is a copy, the taxpayer or agent shall declare that it is consistent with the original copy, and the copy shall be kept for future reference.</p>
<p>被繼承人財產、所得、欠稅及贈與資料查詢</p> <p>Inquiry of ancestor's property, income, and gift information</p>	<p>1.申請人國民身分證正本。 Original copy of the applicant's national ID card.</p> <p>2.被繼承人死亡診斷證明書或載有死亡日期之戶口名簿影本(請併同申請書存檔)。 Death certificate of the deceased or a copy of household registration with the date of death (please include with the application for filing).</p> <p>3.申請人與被繼承人關係證明文件如戶口名簿或國民身分證正本(請影印併同申請書存檔)。 Proof of relationship between the applicant and the deceased, such as a copy of the household registration or the original copy of the national ID card (please make a copy and include it with the application for filing).</p> <p>4.如非配偶或民法第 1138 條第一順位繼承人時，應另檢附加蓋申請人印章之繼承系統表(請併同申請書存檔)。 If the applicant is not the spouse or the first priority inheritor according to Article 1138 of the Civil Code, a system table of inheritance with the applicant's stamp should be attached (please include with the application for filing).</p> <p>5.申請人為大陸地區人民，應檢附大陸地區公證處出具之親屬關係證明文件，及取得財團法人海峽交流基金會驗證之證明，如於繼承開始起已逾三年並應檢附向被繼承人住所所在地法院表示繼承經准予備查之文件(請影印併同申請書存檔)。 If the applicant is a resident of mainland China, they should provide a proof of kinship issued by a notary public in mainland China and a certificate verified by the Straits Exchange Foundation. If it has been more than three years since the inheritance began, they should also provide a document filed with the court in the deceased's place of residence indicating that the inheritance has been approved for inspection (please make a copy and include it with the application for filing).</p> <p>6.申請人為大陸籍配偶，自繼承之日起 3 年內，大陸籍配偶得以居留證(有註明依親與本國配偶之姓名)為身分證明文件，申請查詢被繼承</p>

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	<p>人(本國配偶)之財產、所得及贈與資料。 If the applicant is a spouse of mainland Chinese nationality, within three years from the date of inheritance, the spouse with a residency permit (with the name of the spouse in Taiwan) may apply to inquire about the deceased's property, income, and gift information.</p> <p>7.如委託代理人申請時，應檢附委任書或授權書（如係在中華民國境外委託時，應經我國當地駐外機構簽證）、代理人國民身分證正本。如代理人所提示之申請人國民身分證為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。 If applying through an agent, a power of attorney or authorization letter (if commissioned outside the territory of the Republic of China, it should be endorsed by the local representative office of the Republic of China), and the original copy of the agent's national ID card should be attached. If the applicant's national ID card presented by the agent is a copy, the applicant or the agent must swear that it matches the original and the copy should be retained for inspection.</p>
<p>扣繳單位統一 編號設立、變 更登記 Withholding Unit's uniform invoice numbers, registration, and amendment</p>	<p>1.設立登記 Establishment Registration</p> <p>1.1 填寫「扣繳單位設立(變更)登記申請書(統一編號編配通知書)」並加蓋該扣繳單位印章及負責人印章。 Fill out the "Registration Application for Establishment (Change) of Withholding Unit (Unified Business Number Notification)" and affix the seal of the withholding unit and the seal of the responsible person.</p> <p>1.2 主管機關核准文件影本。 Submit a copy of the approval document from the competent authority.</p> <p>1.3 負責人及扣繳義務人國民身分證正本、影本及印章。 Provide the original and a copy of the national ID card, as well as the seals of the responsible person and the withholding obligor.</p> <p>1.4 所在地最近一期房屋稅單影本或房屋稅籍證明文件，如為承租房屋請加附租賃合約書影本。 Submit a copy of the latest property tax bill or house tax registration certificate for the location, or a copy of the lease contract if the property is leased.</p> <p>1.5 執行業務及其他所得者註銷時請檢附業務狀況調查紀錄表 1 份。 When cancelling registration for income earners or those conducting business activities, please attach one business status investigation record.</p>

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	<p>2.變更或註銷登記 Change or Cancel Registration</p> <p>2.1 填寫「扣繳單位設立(變更)登記申請書(統一編號編配通知書)」並加蓋該扣繳單位印章及負責人印章。 Fill out the "Registration Application for Establishment (Change) of Withholding Unit (Unified Business Number Notification)" and affix the seal of the withholding unit and the seal of the responsible person.</p> <p>2.2 申請變更項目之相關證明文件影本。 Submit a copy of the relevant proof documents for the change application.</p> <p>2.3 扣繳義務人國民身分證正本、影本及印章。 Provide the original and a copy of the national ID card, as well as the seals of the withholding obligor.</p> <p>3.如委託代理人申請時，應檢附委任書或授權書(如係在中華民國境外委託時，應經我國當地駐外機關簽證；如係在大陸地區委託時，應檢附大陸地區公證處出具之證明文件，及取得財團法人海峽交流基金會驗證之證明)，此時除應依前述規定核驗申請人身分證明文件外，應核驗代理人國民身分證正本，如所提示之申請人身分證明文件為影本，應由申請人或代理人具結「與正本相符，如有不符願負法律責任」，承辦同仁得要求與申請人以電話進行是否有委任或授權情事之確認。承辦同仁並應將該影本併申請書及委託書留存備查。前述有關限制行為能力人取得納稅義務人本人之合法授權時，所為代理人之行為無須取得法定代理人之允許。</p> <p>If an agent is appointed to apply, a power of attorney or authorization letter should be attached (if it is commissioned outside of the Republic of China, it should be certified by the local foreign office of the Republic of China; if commissioned in mainland China, a certificate issued by a notary office in mainland China and verified by the Straits Exchange Foundation should be provided). At this time, in addition to verifying the applicant's ID documents as prescribed above, the agent's national ID card should also be verified. If the applicant's ID proof document is a copy, the applicant or agent should provide a statement declaring that it is consistent with the original, and will bear legal responsibility if there are any discrepancies. The processing staff may request confirmation of the appointment or authorization by phone with the applicant. The aforementioned restriction on capacity to act shall not apply to the authorized representative's actions when the legally authorized representative has given the taxpayer legal authorization.</p>

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小規模營利事業營業額核定資料查詢 Inquiry of small-scale business turnover assessment information	<p>1. 應核驗公司登記證明文件或商業登記證明文件或法人登記證影本 (90 年 11 月 12 日公司法修正後，得以中央或地方政府核發之核准函及公司申請設立或變更之登記表，或公司法第 392 條規定之登記事項證明書(代替)，並應由申請人或代理人具結「與正本相符，如有不符願負法律責任」。外國法人在臺未辦登記者，應檢附經我國當地駐外機構簽證之授權書及該法人組織於當地國核准設立之證明文件。若當地國核准設立之證明文件無法確認授權者之授權行為是否合法適格，應另檢附公司章程或其他證明文件以表彰其為該法人執行業務範圍之負責人、經理人身分。如文件為外文者，並應檢附駐外機構驗證或國內公證人認證之中譯本。</p> <p>Verification should be made of the company's registration certificate, business registration certificate, or a copy of the legal person registration certificate (after the amendment of the Company Act on November 12, 2001, the approval letter issued by the central or local government or the registration form for the establishment or change of the company may be used instead, or the registration certification of the article prescribed in Article 392 of the Company Act), and the applicant or agent should sign a statement saying 'it is consistent with the original, and if there is any inconsistency, I will bear legal responsibility.' For foreign legal persons who have not registered in Taiwan, an authorization letter signed by the local foreign institution of our country and the certificate of establishment approved by the local country should be attached. If it is unable to confirm whether the authorization of the authorizer in the certificate of establishment approved by the local country is legal and qualified, the company's articles of association or other certification documents should be attached to recognize their identity as the person in charge or manager responsible for the business scope of the legal person. If the document is in a foreign language, a Chinese translation verified by a foreign institution or certified by a domestic notary public should also be attached.</p> <p>1.1 負責人親自申請時應檢附國民身分證正本。                      When the responsible person applies in person, the original of their national ID card should be attached.</p> <p>1.2 如委託代理人申請時，應另檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人身分證明文件為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。                      If an agent is appointed to apply, an appointment letter or authorization letter and the agent's national ID card should be attached separately. If the identification document provided by the agent on behalf of the applicant is a copy, the applicant or agent should sign a statement saying that it is consistent with the original, and the copy should be retained for reference."</p>

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<p>債權人查調債務人課稅資料查詢</p> <p>Creditors inquire about taxpayers' tax payment information</p>	<p>1.申請書。(由民衆填寫) Application form (to be filled out by the public).</p> <p>2.檢附之身分證明文件 Attached identity verification documents</p> <p>2.1 債權人為個人，應檢附國民身分證正、影本。 If the creditor is an individual, a copy of the national ID card should be attached.</p> <p>2.2 債權人為營利事業或機關團體，應核驗公司登記證明文件或商業登記證明文件或法人登記證影本(90年11月12日公司法修正後，得以中央或地方政府核發之核准函及公司申請設立或變更之登記表，或公司法第392條規定之登記事項證明書(代替)，並應由申請人或代理人具結「與正本相符，如有不符願負法律責任」。外國法人在臺未辦登記者，應檢附經我國當地駐外機構簽證之授權書及該法人組織於當地國核准設立之證明文件。若當地國核准設立之證明文件無法確認授權者之授權行為是否合法適格，應另檢附公司章程或其他證明文件以表彰其為該法人執行業務範圍之負責人、經理人身分。如文件為外文者，並應檢附駐外機構驗證或國內公證人認證之中譯本。 If the creditor is a profit-making enterprise or an organization, the company registration certificate, commercial registration certificate, or a copy of the legal person registration certificate (after the revision of the Company Act in November 2001, the approval letter issued by the central or local government, the registration form for applying to establish or modify the company, or the certificate of registration items specified in Article 392 of the Company Act (substitute) may be used instead), and the applicant or agent should certify that "it matches the original, and if there is any discrepancy, they are willing to bear legal responsibility." If the foreign legal person has not registered in Taiwan, they should attach an authorization letter signed by the local foreign institution and the proof of the establishment approved by the local country where the legal person is located. If it is impossible to confirm whether the authorization behavior of the authorized person is legal and eligible based on the proof of establishment approved by the local country, the articles of association or other documents should be attached to demonstrate the responsible person or manager identity of the legal person in the business scope. If the document is in a foreign language, a Chinese translation certified by the overseas institution or domestic notary public should be attached.</p> <p>2.3 債權人為公寓大廈管理委員會，應檢附原取得執行名義時，呈送</p>

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	<p>法院經認定具當事人資格之證明文件。 If the creditor is the management committee of an apartment building, the proof of qualification recognized by the court when the execution name was obtained should be attached.</p> <p>2.4 營利事業或機關團體負責人親自申請時應檢附其身分證正本。如委託代理人申請時，應另檢附委任書或授權書、代理人國民身分證正本；如代理人所提示之申請人身分證明文件為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。 If the person in charge of a profit-making enterprise or an organization applies personally, their national ID card should be attached. If they apply through an agent, a power of attorney, an authorization letter, and the agent's national ID card should be attached. If the identity verification document provided by the agent is a copy, the applicant or agent should certify that it matches the original, and the copy should be retained for future reference.</p> <p>2.5 債權人如屬未成年者(包括限制行為能力人及無行為能力人)申請之案件，除法律另有規定外，原則上應由為法定代理人之父母二人共同(或監護人)簽章代為申請，如由法定代理人之一方(父或母)代為查詢時，應檢附委任一方之授權書或委任書或同意書；如由法定代理人共同委任第三人代理時，應檢附共同授權書或共同委任書(授權書或委任書上委任人簽章部分，應有法定代理人二人共同之簽章)，由代理人代為申請，此時除應依前述規定核驗申請人(無身分證時，以戶口名簿代替)及法定代理人(或監護人)身分證明文件外，應核驗代理人國民身分證正本，如所提示之申請人或法定代理人(或監護人)身分證明文件為影本，應由法定代理人(或監護人)或代理人具結「與正本相符，如有不符願負法律責任」，承辦同仁並應將該影本併申請書及委託書留存備查。 If the creditor is a minor (including a person with restricted or no capacity for civil conduct), unless otherwise specified by law, the application should be signed by both parents (or guardians) who are legal representatives. If one of the legal representatives (father or mother) makes the inquiry on behalf of the minor, an authorization letter or consent letter from one of the legal representatives should be attached. If a third party is jointly appointed by the legal representatives, a joint authorization letter or joint appointment letter (the signature part of the appointee on the authorization or appointment letter should be signed jointly by the two legal representatives) should be attached, and the agent should apply on behalf of the minor. At this time, in addition to verifying the identity verification documents of the applicant (if there is no ID card, the household registration record can be used instead) and the legal</p>

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	<p>representative (or guardian) according to the aforementioned regulations, the agent's national ID card should also be verified. If the identity verification document provided by the applicant or the legal representative (or guardian) is a copy, the legal representative (or guardian) or agent should certify that it matches the original, and they are willing to bear legal responsibility. The staff member in charge should archive this application form and the power of attorney for future references.</p> <p>2.6 限制行為能力人自行申請案件，應檢附限制行為能力人之國民身分證正本。</p> <p>A person with limited legal capacity who applies for a case on their own should attach a copy of their national identification card.</p> <p>3. 檢附之執行名義證明文件</p> <p>The supporting documents to be attached are:</p> <p>3.1 司法機關之民事判決暨其確定證明書正本、影本。(不得上訴案件為終審確定之民事判決正、影本)。</p> <p>The original or copy of the civil judgment and its certification issued by a judicial authority (the final and non-appealable civil judgment copy should not be included).</p> <p>3.2 司法機關之支付命令暨其確定證明書正本、影本。</p> <p>The original or copy of the payment order and its certification issued by a judicial authority.</p> <p>3.3 司法機關之債權憑證正本、影本。</p> <p>The original or copy of the proof of claim issued by a judicial authority.</p> <p>3.4 司法機關核發本票准予強制執行之民事裁定正本、影本。</p> <p>The original or copy of the civil ruling issued by a judicial authority that allows the compulsory execution of a promissory note.</p> <p>3.5 司法機關核發得為假扣押、假處分、假執行之裁判正本、影本。</p> <p>Judicial authorities may issue original and copy of judgments regarding false seizure, false disposal, and false execution.</p> <p>3.6 依民事訴訟法規定，於法院成立之和解筆錄或調解筆錄正本、影本。</p> <p>In accordance with the Code of Civil Procedure, the original and copy of the settlement agreement or mediation agreement established in court.</p> <p>3.7 法院核定經鄉鎮市調解委員會調解之調解書正本、影本。</p> <p>The original and copy of the mediation agreement approved by the</p>

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	<p>court after being mediated by the township mediation committee.</p> <p>3.8 依公證法規定得為強制執行之公證書正本、影本。 The original and copy of the notarized document that may be forcibly executed in accordance with the Notary Act.</p> <p>3.9 依仲裁法第三十七條規定取得之仲裁人判斷書及法院發給之准許執行裁定書(當事人如書面約定仲裁判斷無須法院裁定即可執行者，則不需提出法院「准許執行」之裁定書)正本、影本。 The original and copy of the arbitrator's judgment obtained in accordance with Article 37 of the Arbitration Law and the court's permission to execute the award (if the parties have agreed in writing that the arbitration judgment can be executed without a court decision, the court's permission to execute is not required).</p> <p>3.10 訴訟費用額之裁定暨其確定證明書正本及影本。 The original and copy of the ruling on the amount of litigation costs and the certificate of its determination.</p> <p>3.11 其他法律規定文件正、影本。 Other legally required documents, both original and copy.</p>
各類申辦案件 作業進度查詢 Inquiry on the progress of various application case	<p>1.申請查詢之案件類別屬個人項目者，應由申請人檢附國民身分證正本。 If the type of case for the inquiry application belongs to a personal category, the applicant should attach the original national ID card.</p> <p>2.申請查詢之案件類別屬營利事業或機關團體項目者，應核驗公司登記證明文件或商業登記證明文件或法人登記證影本(90年11月12日公司法修正後，得以中央或地方政府核發之核准函及公司申請設立或變更之登記表，或公司法第392條規定之登記事項證明書(代替)，並應由申請人或代理人具結「與正本相符，如有不符願負法律責任」。外國法人在臺未辦登記者，應檢附經我國當地駐外機構簽證之授權書及該法人組織於當地國核准設立之證明文件。若當地國核准設立之證明文件無法確認授權者之授權行為是否合法適格，應另檢附公司章程或其他證明文件以表彰其為該法人執行業務範圍之負責人、經理人身分。如文件為外文者，並應檢附駐外機構驗證或國內公證人認證之中譯本。 If the type of case for the inquiry application belongs to a profit-making enterprise or an organization category, the company registration certificate or commercial registration certificate or the copy of the legal person registration certificate (after the amendment of the Company Act on November 12, 2001, the approval letter issued by the central or local government and the registration form for company establishment or</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
	<p>change, or the registration certification for the registration items specified in Article 392 of the Company Act (as a substitute) should be verified, and the applicant or agent should also provide a statement stating that "it is consistent with the original, and if there is any inconsistency, I am willing to bear legal responsibility." If a foreign legal person has not registered in Taiwan, they should attach an authorization letter signed by the local foreign agency of our country and the proof of the establishment approved by the local government of that country. If the proof of establishment approved by the local government of that country cannot confirm the legality and eligibility of the authorized person, the company charter or other documents should be attached to recognize the person in charge or manager of the business scope of the legal person. If the document is in a foreign language, a translated copy verified by the foreign agency or notarized by a domestic notary should also be attached.</p> <p>3.查詢遺產稅案件時，應以被繼承人為申請人，繼承人為代理人。                      When inquiring about an inheritance tax case, the applicant should be the heir, and the executor should be the agent.</p> <p>4.如委託代理人申請時，應檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人身分證明文件為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。                      If the agent is entrusted to apply, the power of attorney or authorization letter and the agent's original national ID card should be attached. If the identity document of the applicant provided by the agent is a copy, the applicant or agent should also provide a statement stating that it is consistent with the original, and if there is any inconsistency, they are willing to bear legal responsibility. The photocopy must be preserved for record.</p>
各項稅款補發 稅單 Reissuance of tax payment notices	<p>1.納稅義務人為中華民國國民，應檢附國民身分證正本。                      If the taxpayer is a citizen of the Republic of China, they should attach their national ID card.</p> <p>2.納稅義務人為外籍人士，應檢附護照或居留證正本。                      If the taxpayer is a foreigner, they should attach their passport or residency permit.</p> <p>3.納稅義務人為大陸人士，應檢附經內政部移民署核發之臺灣地區旅行證或居留證正本。                      If the taxpayer is a resident of Mainland China, they should attach their Taiwan Area Travel Permit or residency permit issued by the National Immigration Agency, Ministry of the Interior.</p> <p>4.納稅義務人為營利事業或機關團體，應核驗公司登記證明文件或商</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
	<p>業登記證明文件或法人登記證影本(90年11月12日公司法修正後，得以1、中央或地方政府核發之核准函及公司申請設立或變更之登記表，或2、公司法第392條規定之登記事項證明書(代替)，並應由申請人或代理人具結「與正本相符，如有不符願負法律責任」。外國法人在臺未辦登記者，應檢附經我國當地駐外機構簽證之授權書及該法人組織於當地國核准設立之證明文件。若當地國核准設立之證明文件無法確認授權者之授權行為是否合法適格，應另檢附公司章程或其他證明文件以表彰其為該法人執行業務範圍之負責人、經理人身分。如文件為外文者，並應檢附駐外機構驗證或國內公證人認證之中譯本。</p> <p>If the taxpayer is a profit-making enterprise or organization, they should verify the company registration certificate or business registration certificate or a copy of the legal person registration certificate. After the amendment of the Company Act on November 12, 2001, it can be replaced by: a letter of approval issued by the central or local government and the registration form for the company's establishment or modification, or a certificate of registration items according to Article 392 of the Company Act (as a substitute), and the applicant or agent should state "conforms to the original, and will bear legal responsibility if there are any discrepancies." If a foreign legal person has not registered in Taiwan, they should attach a power of attorney certified by the local foreign office and proof of the approval of the establishment of the said legal person in the local country. If the proof of approval of the establishment of the legal person in the local country cannot confirm the legality and eligibility of the authorizing party's authorization act, the company's articles of association or other proof documents should be attached to recognize the responsible person or manager of the legal person as the executor of the business scope. If the document is in a foreign language, a translated version verified by the local foreign office or certified by a notary public in Taiwan should be attached.</p> <p>4.1 營利事業或機關團體負責人親自申請時應檢附國民身分證正本。 If the person in charge of a profit-making enterprise or organization applies in person, they should attach their national ID card.</p> <p>4.2 如委託代理人申請時，應檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人國民身分證為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。 When applying through an authorized agent, a letter of appointment or authorization and the national identification card of the agent must be attached. If the national identification card of the applicant provided by the agent is a copy, the applicant or the agent must confirm that it matches the original and the copy should be kept for future reference.</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
核發儲蓄免扣證 Issuance of savings tax exemption certificates	<ol style="list-style-type: none"> <li>1. 納稅義務人為中華民國國民，應檢附國民身分證或戶口名簿正本。 Taxpayers who are citizens of the Republic of China should attach their national identification card or household registration transcript.</li> <li>2. 納稅義務人為外籍人士，應檢附護照或經內政部移民署核發之居留證正本。 Taxpayers who are foreigners should attach their passport or the original residence permit issued by the National Immigration Agency, Ministry of the Interior.</li> <li>3. 納稅義務人為大陸人士，應檢附經內政部移民署核發之臺灣地區入出境許可證或居留證正本。 Taxpayers who are from mainland China should attach the Taiwan Entry and Exit Permit or the residence permit issued by the National Immigration Agency, Ministry of the Interior.</li> <li>4. 如委託代理人申請時，應檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人國民身分證為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。 If applying through an authorized agent, a letter of appointment or authorization and the national identification card of the agent must be attached. If the national identification card of the applicant provided by the agent is a copy, the applicant or the agent must confirm that it matches the original and the copy should be kept for future reference.</li> <li>5. 舊證用完，換發新證者必須攜帶舊證。 When replacing an old ID, the old ID must be brought along.</li> </ol>
補發遺產稅證明書 Reissuance of inheritance tax certificates	<ol style="list-style-type: none"> <li>1. 繼承人為中華民國國民，應檢附國民身分證正本。 If the inheritor is a citizen of the Republic of China, he/she should submit his/her national ID card.</li> <li>2. 繼承人為外籍人士，應檢附護照或經內政部移民署核發之居留證正本。 If the inheritor is a foreign national, he/she should submit his/her passport or the residence permit issued by the National Immigration Agency, Ministry of the Interior.</li> <li>3. 繼承人為大陸地區人民，應檢附經內政部移民署核發之臺灣地區入出境許可證或居留證正本。 If the inheritor is a mainland Chinese, he/she should submit the Taiwan entry and exit permit or residence permit issued by the National Immigration Agency, Ministry of the Interior.</li> <li>4. 被繼承人死亡除戶資料(如死亡診斷證明書或載有死亡日期之戶口名簿影本等)乙份。</li> </ol>

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	<p>A copy of the deceased's household registration information (such as a death certificate or a household registration transcript containing the date of death) must be provided.</p> <p>5. 申請人與被繼承人關係證明文件(請影印併同申報書存檔)，例如： Documents proving the relationship between the applicant and the deceased (please make a copy and keep it on file), such as:</p> <p>5.1 戶口名簿。 Household registration transcript.</p> <p>5.2 國民身分證正本。 National ID card.</p> <p>5.3 大陸地區公證處出具之親屬關係證明文件，及財團法人海峽交流基金會驗證之證明，並向被繼承人住所地法院表示繼承經准予備查之文件。 Proof of kinship issued by the notary public in mainland China, as well as verification from the Straits Exchange Foundation, and a document indicating that the inheritance has been granted and is available for inspection from the court in the deceased's place of residence.</p> <p>5.4 國外出具之經我國當地駐外機構簽證證明文件等。 Documents proving the relationship issued by foreign authorities and certified by the local office of the Republic of China.</p> <p>6. 如委託代理人申請時，應檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人國民身分證為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。 If an agent is appointed to apply on behalf of the inheritor, the appointment letter or power of attorney and the agent's national ID card should be submitted. If the national ID card of the applicant presented by the agent is a copy, the applicant or agent must certify that the copy corresponds to the original, and the copy should be kept on file.</p> <p>7. 死亡人為非中華民國國民或經常居住中華民國境外之中華民國國民，檢附國外出具之相關證明文件，應經我國當地駐外機構簽證(請影印併同申請書存檔)。 As the deceased is not a citizen of the Republic of China (ROC) or is an ROC citizen who habitually resides outside the ROC, relevant proofing documents issued overseas should be provided, and they must be endorsed by ROC's local foreign missions (please make copies and attach them to the application for archival purposes).</p>

提供之服務 Services Provided	應檢附文件 Documents to be attached
<p>核發中、英文 綜合所得稅納 稅證明書 Issuance of Chinese and English comprehensive income tax payment certificates</p>	<p>1.納稅義務人國民身分證正本。 The national ID card of the taxpayer.</p> <p>2.如委託代理人申請時，應檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人國民身分證為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。 If an agent is appointed to apply, a letter of appointment or power of attorney and the national ID card of the agent must be provided. If the applicant's national ID card presented by the agent is a photocopy, the applicant or agent must declare that it is consistent with the original, and the photocopy should be retained for reference.</p> <p>3.英文綜合所得稅納稅證明如須記載納稅義務人本人及配偶英文姓名，應請申請人提供相關資料（如護照或居留證），俾利作業。 If the English name of the taxpayer and their spouse needs to be included in the English comprehensive income tax certificate, the applicant should provide relevant information (such as passport or residence permit) to facilitate the process.</p> <p>4.納稅義務人為申請喪失國籍所需之綜合所得稅納稅證明案件，應依內政部要求之格式處理，本項作業不提供是項服務，應至納稅義務人最後設籍之國稅局另案申請。 If a comprehensive income tax certificate for loss of nationality is required for the taxpayer, it should be processed according to the format required by the Ministry of the Interior. This kind of the service is not provided in this operation, and the taxpayer should apply separately at the national tax bureau where they were last registered.</p>
<p>核發轉帳繳納 證明 Issuance of transfer payment certificates</p>	<p>1.納稅義務人為中華民國國民，應檢附國民身分證正本。 If the taxpayer is a citizen of the Republic of China, the original copy of the national ID card should be submitted.</p> <p>2.納稅義務人為營利事業或機關團體，應核驗公司登記證明文件或商業登記證明文件或法人登記證影本(90年11月12日公司法修正後，得以中央或地方政府核發之核准函及公司申請設立或變更之登記表，或公司法第392條規定之登記事項證明書(代替)，並應由申請人或代理人具結「與正本相符，如有不符願負法律責任」。外國法人在臺未辦登記者，應檢附經我國當地駐外機構簽證之授權書及該法人組織於當地國核准設立之證明文件。若當地國核准設立之證明文件無法確認授權者之授權行為是否合法適格，應另檢附公司章程或其他證明文件以表彰其為該法人執行業務範圍之負責人、經理人身分。如文件為外文者，並應檢附駐外機構驗證或國內公證人認證之中譯本。 If the taxpayer is a profit-making enterprise or a government</p>

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	<p>organization, the company registration certificate or business registration certificate or a copy of the legal person registration certificate (after the amendment to the Company Act on November 12, 2001, a letter of approval issued by the central or local government or the registration form for applying for establishment or change of the company may be used instead, or a certificate of registration items specified in Article 392 of the Company Act) should be verified. The applicant or agent should also declare that "the copy is consistent with the original, and assume legal responsibility if there is any inconsistency." For foreign legal persons that have not registered in Taiwan, an authorized letter with signature from the local embassy/consulate of the Republic of China and a proof of establishment in the local country should be submitted. If the proof of establishment in the local country cannot confirm whether the authorized person has the legal and qualified authorization, the company's articles of association or other proof documents should be submitted to show the responsible person or manager's identity for executing the business scope of the legal person. If the document is in a foreign language, a translated version verified by the local embassy/consulate or a domestic notary public should also be submitted.</p> <p><b>2.1 營利事業或機關團體負責人親自申請時應檢附國民身分證正本</b> If the person in charge of the profit-making enterprise or government organization applies in person, the original copy of the national ID card should be submitted.</p> <p><b>2.2 如委託代理人申請時，應檢附委任書或授權書、代理人國民身分證正本。如代理人所提示之申請人國民身分證為影本，須由申請人或代理人切結與正本相符，並應將該影本留存備查。</b> If an agent is entrusted to apply, a letter of authorization or power of attorney and the original copy of the agent's national ID card should be submitted. If the ID card presented by the applicant or agent is a copy, the applicant or agent should also declare that the copy is consistent with the original, and the copy should be retained for reference.</p>

## 稅務小常識

### Tax Tips



#### 一、稅務行事曆（資料來源：財政部稅務入口網）

#### Tax Calendar (Source: eTax Portal, Ministry of Finance)

作業日期 Working Schedule (dates)		工作提要 Working Summary
起 Start	迄 End	
1 / 1	1 / 5	<p>小規模營業人向主管稽徵機關申報以上年度第四季（10－12月）之進項憑證於進項稅額百分之十扣減查定稅額。</p> <p>Small business owners can apply to have 10% of their input tax deducted from their taxable income for the fourth quarter of the previous year (October to December).</p>
1 / 1	1 / 31	<p>各類所得扣繳暨免扣繳憑單、股利憑單、緩課股票轉讓所得申報憑單、信託所得申報書、信託財產各類所得憑單、以無形資產或專門技術作價投資案件之申報表、申報憑單、申報書及多層次傳銷事業參加人進貨資料申報（註：每年一月遇連續三日以上國定假日者，扣繳憑單彙報期間延長至二月五日止）。</p> <p>Various income withholding and exemption withholding certificates, dividend certificates, deferred stock transfer income reporting certificates, trust income reporting forms, trust property income certificates, reporting forms for investment cases valued by intangible assets or specialized technology, reporting certificates, reporting forms, and purchase data reporting for participants in multi-level marketing businesses (Note: If there are consecutive national holidays for more than three days in January each year, the period for reporting withholding statements is extended until February 5th.)</p>
1 / 1	2 / 10	<p>扣繳單位填發各類所得扣繳暨免扣繳憑單、股利憑單及緩課股票轉讓所得申報憑單予納稅義務人（註：每年一月遇連續三日以上國定假日者，扣繳憑單填發期間延長至二月十五日止）。</p> <p>Withholding agents must provide various types of tax withholding and exemption documents, dividend certificates, and deferred stock transfer income reporting certificates to the taxpayers. (Note: If there are consecutive national holidays for more than three days in January each year, the period for reporting withholding statements is extended until February 5th.)</p>

作業日期 Working Schedule (dates)		工作提要 Working Summary
起 Start	迄 End	
會計年度終了後之第 2 個月一個月內 Within one month after the end of the second month following the end of the fiscal year		資產重估價申請。 Application for Asset Revaluation.
1 / 1	1 2 / 3 1	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，在中華民國境內從事參加展覽或臨時商務活動，自初次入境日起 1 年內，或 1 年期間屆滿日之翌日或再次入境日重新起算 1 年期間屆滿日之翌日或再次入境日重新起算年內，其購買貨物或勞務支付加值型營業稅總計金額達新臺幣 5,000 元以上，得申請退稅。 Foreign businesses, organizations, institutions or groups that do not have a fixed place of business in Taiwan, but engage in participating in exhibitions or temporary business activities in Taiwan, are eligible to apply for a tax refund if the total amount of value-added tax paid on purchased goods or services exceeds NT\$5,000 within one year from their first entry date or the day following the expiration date of the first one-year period, or the day following the re-entry date for a new one-year period.
2 / 1 5	2 / 2 4	小規模營業人繳納上年度第四季（10-12 月）營業稅。 Small-scale businesses are required to pay business tax for the fourth quarter (October-December) of the previous fiscal year.
4 / 1	4 / 5	小規模營業人向主管稽徵機關申報以第一季（1-3 月）之進項憑證於進項稅額百分之十扣減查定稅額。 Small-scale businesses shall declare and apply for a 10% deduction of the confirmed tax amount based on the input vouchers in the first quarter (January to March) of the previous year's fourth quarter business tax.
5 / 1	5 / 3 1	所得稅結算及營利事業未分配盈餘申報。 Report income tax settlement and declaration of undistributed earnings of profit-seeking enterprises to the competent tax agency.
5 / 1	5 / 3 1	適用「綜合所得稅結算申報稅額試算服務措施」對象，依規定繳稅或回復稅額試算確認。 This refers to taxpayers who are eligible to use the "Comprehensive Income Tax Settlement Declaration Tax Calculation Service Measures" and are required to pay taxes or confirm the tax amount calculated through the service according to regulations.

作業日期 Working Schedule (dates)		工作提要 Working Summary
起 Start	迄 End	
5 / 1	5 / 10	小規模營業人繳納第一季（1-3月）營業稅。 Small-scale businesses shall pay their business tax for the first quarter (January-March) and file a tax return.
7 / 1	7 / 5	小規模營業人向主管稽徵機關申報以第二季（4-6月）之進項憑證於進項稅額百分之十扣減查定稅額。 They shall also submit their input receipts for the second quarter (April-June) to the tax authorities and have 10% of the input tax deducted from their taxable income.
8 / 1	8 / 10	小規模營業人繳納第二季（4-6月）營業稅。 Finally, they shall pay their business tax for the second quarter.
9 / 1	9 / 30	營利事業所得稅暫繳申報。 Filing and paying provisional income tax for profitable businesses.
10 / 1	10 / 5	小規模營業人向主管稽徵機關申報以第三季（7-9月）之進項憑證於進項稅額百分之十扣減查定稅額。 Small-scale business owners report their input tax credit for the third quarter (July-September) and have 10% of their input tax credit subtracted from their taxable amount.
11 / 1	11 / 10	小規模營業人繳納第三季（7-9月）營業稅。 Small-scale business owners pay their business tax for the third quarter (July-September).
每月 1 日 The first day of every month	每月 15 日 The fifteenth day of every month	貨物稅產製廠商繳納申報上月份出廠貨物之應納稅款。 Manufacturers of commodity tax pay and report the taxable amount of goods shipped out last month.
每月 1 日 The first day of every month	每月 15 日 The fifteenth day of every month	菸酒稅產製廠商繳納申報上月份出廠菸酒之應納稅款。 Manufacturers of tobacco and alcohol tax pay and report the taxable amount of tobacco and alcohol shipped out last month.
每月 1 日 The first day of every month	每月 15 日 The fifteenth day of every month	特種貨物及勞務稅產製廠商繳納申報上月份出廠特種貨物之應納稅款。 Manufacturers of special commodity and service tax pay and report the taxable amount of special commodities shipped out last month.
每月 1 日 The first day of every month	每月 15 日 The fifteenth day of every month	營業人繳納申報上月份銷售特種勞務之應納稅款。 Business operators pay and report the taxable amount of special services sold last month.

作業日期 Working Schedule (dates)		工作提要 Working Summary
起 Start	迄 End	
每月 5 日內 Within 5 days of every month		證券商及期貨商應申報上月份每日成交資料。 Securities and futures dealers shall report daily transaction information for the previous month.
每月 1 日 The first day of every month	每月 15 日 The fifteenth day of every month	核准每月為一期之自動報繳營業人，申報上期營業稅之銷售額、應納或溢付稅額。 Automatic taxpayers who are approved to file and pay on a monthly basis shall report the sales amount and the amount of tax payable or overpaid for the previous period.
單月 1 日 The first day of every odd month	單月 15 日 The fifteenth day of every odd month	自動報繳營業人，申報上期營業稅之銷售額、應納或溢付稅額。 Automatic taxpayers shall report the sales amount and the amount of tax payable or overpaid for the previous period.
會計年度開始 3 個月前 3 months before the beginning of each fiscal year		非公司組織營利事業變更會計基礎申請。 Application for changing the accounting basis for non-corporate profit-seeking organizations.
會計年度開始之第 6 個月內 The sixth month since the beginning of each fiscal year		營利事業使用藍色申報書之申請(新設立之營利事業除外)。 Application for using the blue tax return form for profit-seeking organizations (excluding newly established profit-seeking organizations).
會計年度終了前 1 個月內 Within one month before the end of the fiscal year		新設立營利事業使用藍色申報書之申請。 Newly established profit-seeking organizations should apply using the blue tax return form.
申請預先訂價協議之營利事業，其受控交易總額應達新臺幣五億元以上或年度交易金額達新臺幣二億元以上，並於該交易所涵蓋之第一個會計年度終了前，依規定格式提出申請。 For profit-seeking enterprises applying for an advance pricing agreement, the total amount of their controlled transactions should reach or exceed NTD		營利事業預先訂價協議之申請。 Application for advance pricing agreement for profit-seeking organizations.

作業日期 Working Schedule (dates)		工作提要 Working Summary
起 Start	迄 End	
500 million, or the annual transaction amount should be no less than NTD 200 million. The application, in the prescribed format, must be submitted before the end of the first fiscal year in which the said transactions are covered		
<p>辦理該年度所得稅結算申報前。</p> <p>Before filing the annual income tax settlement declaration for the year.</p>		<p>營利事業依據營利事業所得稅不合常規移轉訂價查核準則第 22 條第 2 項規定，申請確認免適用同條文第 1 項備妥文據之規定。</p> <p>In accordance with Article 22(2) of the Guidelines for Transfer Pricing Audit for Non-Arm's Length Transactions of Profit-Seeking Enterprises, profit-seeking organizations may apply for confirmation of exemption from preparing supporting documents as stipulated in Article 22(1) of the same article.</p>





## 二、國稅業務簡介（資料來源：財政部稅務入口網） Introduction of National Taxation (Source: eTax Portal, Ministry of Finance)

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
綜合所得稅 Individual Income Tax	<p>凡有中華民國來源所得之個人，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。</p> <p>Individuals who have income sourced from the Republic of China (Taiwan), regardless of whether they are citizens of the country or foreigners, and regardless of whether they reside within the territory of the Republic of China, are subject to comprehensive income tax on their income sourced from the Republic of China.</p>	<p>有中華民國來源所得之個人。</p> <p>Individuals have income sourced from the ROC.</p>	<p>所得稅法及其施行細則、所得基本稅額條例及其施行細則、產業創新條例及其施行細則</p> <p>1.Enforcement Rules of the Income Tax Act 2.Enforcement Rules of the Income Basic Tax Act 3.Enforcement Rules of the Industrial Innovation Act</p>
營利事業所得稅 Profit-seeking Enterprise Income Tax	<p>凡在中華民國境內經營之營利事業，不論其組織型態，均應課徵營利事業所得稅。</p> <p>All profit-seeking enterprises operating within the territory of the Republic of China (Taiwan), regardless of their organizational form, are subject to income tax on their earnings from business operations.</p>	<p>營利事業。</p> <p>Profit-seeking Enterprises.</p>	

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
遺產稅 Estate Tax	<p>1. 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。</p> <p>When a citizen who habitually resides within the territory of the Republic of China (Taiwan) passes away, estate tax shall be levied on their entire estate, whether it is located within or outside the territory of the Republic of China.</p> <p>2. 經常居住中華民國境外之國民，及非中華民國國民，死亡時在中華民國境內遺有財產者，就其在中華民國境內之財產，課徵遺產稅。</p> <p>When a citizen who habitually resides outside the territory of the Republic of China, or a non-citizen, passes away and leaves property within the territory of the Republic of China, estate tax shall be levied on their property located within the territory of the Republic of China.</p>	<p>有遺囑執行人者為遺囑執行人；無遺囑執行人者為繼承人及受遺贈人；無遺囑執行人及繼承人者為依法選定之遺產管理人。</p> <p>If there is an executor appointed in a will, they shall be the executor of the will. If there is no executor appointed in a will, the heirs and legatees shall be the executor. If there is no executor or heir, an administrator of the estate appointed in accordance with the law shall act as the administrator of the estate.</p>	<p>遺產及贈與稅法、遺產及贈與稅法施行細則</p> <p>1. Estate and Gift Tax Act 2. The Enforcement Rules of the Estate and Gift Tax Act</p>
贈與稅 Gift Tax	<p>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，及經常居</p>	<p>贈與人。但贈與人行蹤不明，或逾遺產及贈與稅法規定繳納期限尚未繳納，且在中</p>	

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
	<p>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，均應課徵贈與稅。</p> <p>Citizens who habitually reside within the territory of the Republic of China (Taiwan) and make gifts of their property located within or outside the territory of the Republic of China, as well as citizens who habitually reside outside the territory of the Republic of China, or non-citizens, and make gifts of their property located within the territory of the Republic of China, shall be subject to gift tax.</p>	<p>中華民國境內無財產可供執行，或贈與人死亡時贈與稅尚未核課，則以受贈人為納稅義務人。</p> <p>The gift tax shall be paid by the donor. However, if the whereabouts of the donor are unknown or the gift tax has not been paid within the time limit prescribed by the Estate and Gift Tax Act, and there is no property available for enforcement within the territory of the Republic of China, or if the gift tax has not been assessed at the time of the donor's death, the donee shall be the taxpayer responsible for paying the gift tax.</p>	
<p>貨物稅 Commodity Tax</p>	<p>凡貨物稅條例規定之貨物，不論其在國內產製或自國外進口，除法律另有規定外，均應徵收貨物稅。</p> <p>All goods as defined by Commodity Tax Act, whether produced domestically or imported from abroad, shall be subject to commodity tax unless otherwise provided by law.</p>	<p>1.產製貨物者，為產製廠商。</p> <p>The manufacturer of goods produced domestically is the producer.</p> <p>2.委託代製貨物者，為受託之產製廠商。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</p> <p>The commissioned manufacturer of goods is the commissioned manufacturer. However, if the commissioned manufacturer is a manufacturer of taxable goods, they may apply to the competent tax authority to have the</p>	<p>貨物稅條例、貨物稅稽徵規則</p> <p>Commodity Tax Act, Regulations for the Collection of Commodity Tax</p>

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
		<p>commissioned manufacturer assume the tax liability.</p> <p>3.進口貨物者，為收貨人、提貨單或貨物持有人。 The importer of goods is the consignee, the holder of the delivery order, or the holder of the goods.</p> <p>4.法院及其他機關（構）拍賣或變賣尚未完稅之應稅貨物者，為拍定人、買受人或承受人。 In the case of taxable goods that have not yet been fully taxed, auctioned or sold by the court or other institutions, the person who has bid, purchased or inherited the goods shall be liable for the tax.</p> <p>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。 The person who transfers or uses tax-exempt goods for other purposes not in compliance with the tax-exempt regulations shall be liable for the tax. However, if the person who transferred or used the goods for other purposes is unknown, the holder of the goods shall be liable for the tax.</p>	

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
證券交易稅 Securities Transaction Tax	<p>1.凡買賣有價證券，除各級政府發行之債券外，均應徵收證券交易稅。</p> <p>Securities transaction tax shall be levied on all purchases and sales of securities, except for bonds issued by various levels of governments.</p> <p>2.自99年1月1日起至115年12月31日止停徵公司債及金融債券之證券交易稅。</p> <p>Securities transaction tax on corporate bonds and financial bonds has been suspended from January 1, 2010, to December 31, 2026.</p>	證券出賣人 Securities Vendor	證券交易稅條例 Securities Transaction Tax Act
期貨交易稅 Futures Transaction Tax	<p>凡在中華民國境內期貨交易所從事期貨交易，均應徵收期貨交易稅。</p> <p>Anyone who engages in futures trading on a futures exchange within the territory of the Republic of China shall be subject to the futures transaction tax.</p>	買賣雙方交易人 Both vendor and purchaser	期貨交易稅條例 Futures Transaction Tax Act
營業稅 Business Tax	<p>在中華民國境內銷售貨物或勞務及進口貨物，均應課徵營業稅。</p> <p>Sales of goods or services within the territory of the Republic of China, as well as imports of goods, are</p>	<p>1.銷售貨物或勞務之營業人。</p> <p>The person who sells goods or services.</p> <p>2.進口貨物之收貨或持有人。</p> <p>The recipient or holder of imported goods.</p>	<p>加值型及非加值型營業稅法及其施行細則、統一發票使用辦法</p> <p>Value-added and Non-value-added Business Tax Act,</p>

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
	subject to the Business Tax.	<p>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。</p> <p>For foreign enterprises, institutions, organizations, or groups that do not have a fixed place of business in the territory of the Republic of China, the purchaser of the services they sell. However, for foreign international transportation enterprises that do not have a fixed place of business in the territory of the Republic of China but have agents, the agent shall be considered as the entity.</p> <p>4.符合免稅使用之農業用油、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。</p> <p>For agricultural or fishing oil that meets the criteria for tax exemption, if it is transferred or used for other purposes that do not comply with the tax exemption regulations, the person who transferred or used it for other purposes shall be held liable. However, if the person who transferred or used it for other purposes is unclear, the holder of the goods shall be held liable.</p>	Enforcement Rules of Value-added and Non-value-added Business Tax Act, and The Regulations Governing the Use of Uniform Invoices

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
<p>菸酒稅 Tobacco and Alcohol Tax</p>	<p>凡菸酒稅法規定之菸酒，不論在國內產製或自國外進口，均應徵收菸酒稅。 All tobacco and alcohol products as defined in the Tobacco and Alcohol Tax Act, whether produced domestically or imported from foreign countries, are subject to the tobacco and alcohol tax.</p>	<p>1. 國內產製之菸酒，為產製廠商。 Domestic tobacco and alcohol products produced by manufacturers are considered as the producing manufacturers.</p> <p>2. 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。 Tobacco and alcohol products produced on behalf of others are considered as the commissioned manufacturing manufacturers. However, if the commissioned manufacturer is a taxable tobacco and alcohol product manufacturer, they may apply to the competent tax authority to have the commissioned manufacturer assume the tax liability.</p> <p>3. 國外進口之菸酒，為收貨人、提貨單或貨物持有人。 Imported tobacco and alcohol products from foreign countries are considered as the recipient, bill of lading holder, or holder of the goods.</p> <p>4. 法院及其他機關拍賣尚未完稅之菸酒，為拍定人。 Unpaid tobacco and alcohol products auctioned by courts or other institutions are considered as the winning bidder.</p>	<p>菸酒稅法、菸酒稅稽徵規則 1. Tobacco and Alcohol Tax Act 2. Regulations for the Collection of Tobacco and Alcohol Tax</p>

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
		<p>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。</p> <p>Tax-exempt tobacco and alcohol products that are transferred or used for other purposes that do not comply with the tax exemption regulations are considered as the person who transferred or used it for other purposes or the holder of the goods.</p>	
<p>特種貨物及勞務稅</p> <p>The Specifically Selected Goods and Services Tax</p>	<p>在中華民國境內銷售、產製及進口特種貨物及銷售特種勞務，均應課徵特種貨物及勞務稅。但自 105 年 1 月 1 日起，訂定銷售契約銷售房屋、土地者，停徵特種貨物及勞務稅。</p> <p>The sale, production, and import of specific goods, as well as the sale of specific services, within the territory of the Republic of China, are subject to the specific goods and services tax. However, as of January 1, 2016, the specific goods and services tax is exempted for the sale of houses and land under sales contracts.</p>	<p>1.銷售特種貨物及勞務稅條例第2條第1項第1款規定之房屋、土地為原所有權人。</p> <p>The first subparagraph of the first paragraph of Article 2 of the Specifically Selected Goods and Services Tax Act provides that the houses and lands subject to taxation are those owned by the original owner.</p> <p>2.特種貨物及勞務稅條例第2條第1項第2款至第6款之特種貨物及勞務：</p> <p>The special goods and services subject to taxation under Article 2, paragraphs 1(2) through 1(6) of The Specifically Selected Goods and Services Tax Act are:</p> <p>(1)國內產製之特種貨物，為產製廠商。</p> <p>Domestic special goods produced by manufacturers;</p>	<p>特種貨物及勞務稅條例、特種貨物及勞務稅條例施行細則</p> <p>The Specifically Selected Goods and Services Tax Act, The Enforcement Rules of the Specifically Selected Goods and Services Tax Act</p>

稅目 Tax	課徵對象與範圍 Taxable Objects and Scope	納稅義務人 Taxpayer	主要法令 Primary Decree
		<p>(2)進口之特種貨物，為收貨人、提貨單或貨物持有人。</p> <p>Imported special goods, for the consignee, bill of lading holder or holder of goods;</p> <p>(3)法院及其他機關(構)拍賣或變賣尚未完稅之特種貨物，為拍定人、買受人或承受人。</p> <p>Special goods that have not been fully taxed, auctioned, or sold by courts or other institutions are subject to taxation by the auctioneer, buyer, or successor;</p> <p>(4)免稅特種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或貨物持有人。</p> <p>Tax-exempt special goods that do not meet the tax exemption criteria due to transfer or other use are subject to taxation by the transferor or holder of goods;</p> <p>(5)銷售特種勞務者，為銷售之營業人。</p> <p>The seller of special services is the business operator selling them.</p>	

### 三、未依限繳納應納稅款之處理 Non-payment of taxes as required

稅捐稽徵法第 39 條規定，納稅義務人應納稅捐，於繳納期間屆滿 30 日後仍未繳納者，由稅捐稽徵機關移送行政執行分署強制執行。但納稅義務人已依第 35 條規定申請復查者，暫緩移送強制執行。前項暫緩執行之案件，除有下列情形之一者外，稅捐稽徵機關應移送強制執行：

According to Article 39 of the Tax Collection Act, if a taxpayer fails to pay the required taxes within 30 days after the payment deadline, the tax collection agency shall refer the matter to the administrative enforcement agency for compulsory enforcement. However, if the taxpayer has applied for a review under Article 35, the referral for compulsory enforcement shall be temporarily suspended. Unless one of the following circumstances applies, the tax collection agency shall refer the case for compulsory enforcement:

- (一) 納稅義務人對復查決定之應納稅額繳納三分之一，並依法提起訴願者。

The taxpayer has paid one-third of the tax amount in dispute as determined by the review decision and filed an appeal in accordance with the law.

- (二) 納稅義務人依前款規定繳納三分之一稅額確有困難，經稅捐稽徵機關核准，提供相當擔保者。

The taxpayer has difficulty paying one-third of the tax amount in dispute as determined by the review decision, but with the approval of the tax collection agency, provides sufficient guarantee.

- (三) 納稅義務人依前 2 款規定繳納三分之一稅額及提供相當擔保確有困難，經稅捐稽徵機關依第 24 條第 1 項第 1 款規定，已就納稅義務人相當於復查決定應納稅額之財產，通知有關機關，不得為移轉或設定他項權利者。

The taxpayer has difficulty paying one-third of the tax amount in dispute as determined by the review decision and providing sufficient guarantee as required by the preceding two subparagraphs. However, if the tax collection agency has already

notified relevant agencies of the property equivalent to the tax amount due according to the review decision in accordance with the first subparagraph of Paragraph 1 of Article 24 of the Act, the taxpayer shall not transfer or encumber such property with any other rights.

中華民國 110 年 11 月 30 日修正之稅捐稽徵法第 39 條施行前，稅捐稽徵機關已移送強制執行或依修正施行前同法條第 2 項規定暫緩移送強制執行者，適用修正施行前之規定。

Before the amendment to Article 39 of the Tax Collection Act on November 30, 2021, if the tax collection agency had already referred a case for compulsory enforcement or suspended such referral in accordance with Paragraph 2 of the same article before the amendment, the provisions before the amendment shall apply.



## 我們重視您的意見，訂定民衆申訴處理程序，讓您暢所欲言

We value your opinions and have established a public complaint handling procedure for you to speak freely.

### 一、依據本局「人民陳情案件處理程序及管制作業要點」，受理人民陳情案件之處理程序如下：

According to the "Processing Procedures and Control Guidelines for Handling Public Petition Cases" of the NTBNA, the processing procedures for handling public petition cases are as follows:

- (一) 各單位受理人民陳情案件（包括電子郵件及傳真）後，應將陳情之文件或紀錄及相關資料附隨案件，依分層負責規定逐級陳核後，答復陳情人。

After receiving public petition cases (including emails and faxes), each unit should attach the petition documents or records and relevant information to the case, and verify the petition in stages according to the responsible level, and reply to the petitioner.

- (二) 各單位處理人民陳情案件後應予登記、區分、統計及列入管制，並視陳情案件類別分別訂定處理時限，各種處理時限不得超過30個日曆天；其未能在規定期限內辦結者，應依分層負責簽請核准延長並副知綜合行政組，並將延期理由以書面告知陳情人。

After processing public petition cases, each unit should register, differentiate, compile statistics and include them in the control, and set processing deadlines based on the type of petition case. The processing deadlines should not exceed 30 calendar days for each type. If the case cannot be concluded within the stipulated deadline, the responsible level should sign and apply for approval to extend the deadline, notify the General Administrative Division in writing of the reason for the extension, and inform the petitioner in writing.

- (三) 處理流程：受理納稅義務人陳情書→收文編號→登錄管制→辦結→發文告知陳情人處理結果→歸檔列管。

Processing flow: receiving the petitioner's petition → document registration number → control registration → conclusion of the case

→ sending a notice to the petitioner of the processing results → archiving and including in the control.

## 二、本局民意電子信箱處理作業程序：

The operating procedures for handling the public opinion email box of this bureau are as follows:

(一) 由本局指定專人於上班時間每日收信並分案管制。

A designated person from this bureau shall collect and classify emails every day during office hours.

(二) 民衆反映意見屬本局業務範圍之郵件，分派主管組室或分局、稽徵所及服務處，以電子郵件、電話或公文答覆民衆。非屬本局業務範圍，另行轉送權責機關辦理。

Emails that reflect public opinions within the scope of this bureau's business shall be assigned to the relevant department, branch, tax collection office, or service center for reply via email, phone, or official document. If the matter is outside the scope of this bureau's business, it shall be forwarded to the responsible agency for handling.

(三) 民衆反映意見中，如屬陳情案件，則依上述「人民陳情案件處理程序及管制作業要點」規定之處理程序辦理。

If the email reflects a petition case, it shall be handled according to the processing procedures stipulated in the "Processing Procedures and Control Guidelines for Handling Public Petition Cases" mentioned above.

## 我們重視您的建言，提供管道讓您吐露心聲

We value your feedback and provide channels for you to express your opinions.

訂定「首長傾聽作業要點」，受理方式如下：

“The key points of the operation for leaders to listen” have been enacted and the acceptance methods are as follows:

### 一、申請方式：

#### Application methods:

填妥書面申請書後，請逕送(寄)欲申請首長與民有約單位之綜合行政組、服務管理課(股)。

(申請書下載連結：<https://gov.tw/PqJ>。)



After filling out the written application form, please send (mail) it directly to the General Administration Division or Service Management Section (Department) of the unit with which the head of the government has made a contract.

(Application form download link: <https://gov.tw/PqJ>)

### 二、注意事項：

#### Notes:

- (一) 申請人申請案件如有行政程序法第 173 條各款情事(「無具體內容或未具真實姓名或住址者」、「同一事由，經予適當處理，並已明確答覆後，而仍一再陳情者」、「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」)，本局得不予處理。

If the application falls under any of the circumstances stipulated in Article 173 of the Administrative Procedure Act ( “those without specific content or true name and address” , “those who repeatedly petition on the same matter after receiving appropriate handling and clear replies” , “those who forward the petition to various agencies for the same matter that is not within the competence of the agency” ), the agency may not process it.

(二) 申請人如重複申請或所提訴求非屬本局權責者，本局將予以婉復。

If the applicant submits a duplicate application or the request is not within the scope of the agency's responsibility, the agency will politely decline.

(三) 申請人須留下真實姓名、住址、聯絡電話及建議陳訴事項。

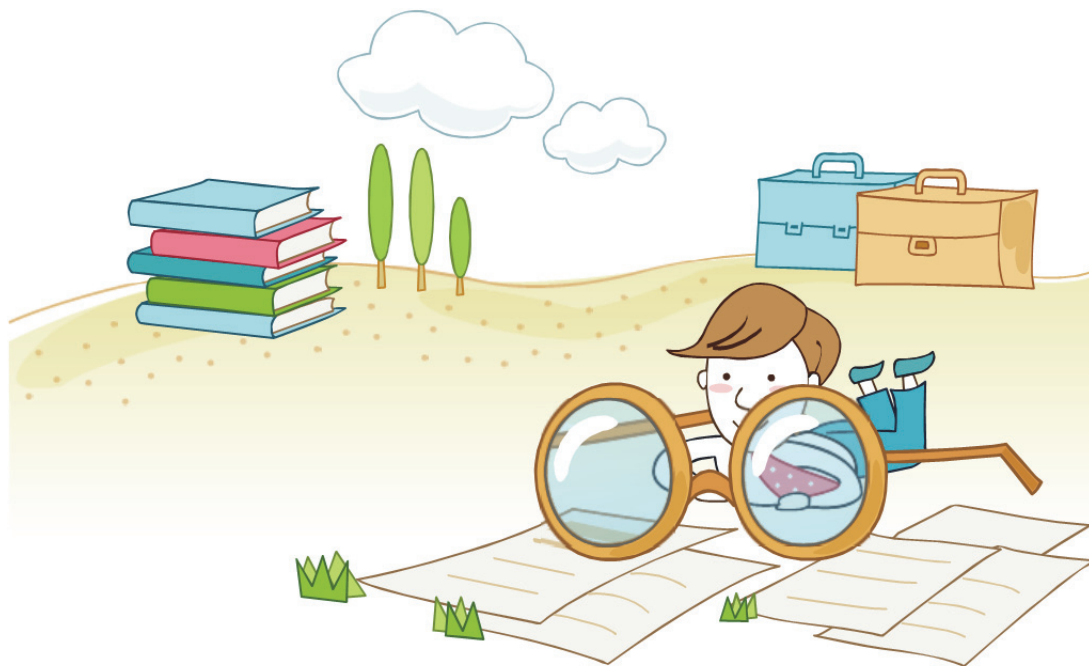
Applicants must provide their real name, address, contact number, and details of their suggestion or petition.

(四) 原則上申請約見案件，本局將於受理後翌日起 30 日內辦結。

As a general rule, the agency will complete the process within 30 days from the day after the application is received.

三、以上說明，如有疑問請撥打免費服務電話0800-000321洽綜合行政組(服務管理課、股)詢問。

If you have any questions regarding the above instructions, please call the toll-free service number 0800-000321 to contact the General Administration Division (Service Management Section, Department).



## 我們歡迎您來批評指教

Your criticism and suggestions will be highly appreciated.

當您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方式，隨時與我們連絡，我們將竭盡所能為您解決問題，並提供最佳服務。

If you have any tax-related questions or other needs, please feel free to contact us in any way that you find most convenient. We will do our best to help you solve the problem and provide you with the best service possible.

**總局地址：桃園市桃園區三元街156號**

Headquarter Address: No. 156, San Yuan Street,  
Taoyuan District, Taoyuan City

**網際網路網址：www.ntbna.gov.tw**

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

**總局電話號碼：03-3396789**

Headquarter Phone Number: 03-3396789

**免費服務電話：0800-000321**

Toll-free Line: 0800-000-321

**檢舉逃漏稅電話：03-3396578**

Report Tax Evasion Hotline: 03-339-6578

**廉政專線：0800-895678**

Report Corruption Hotline: 0800-895-678

**納稅人申訴專線：0800-000321**

Taxpayer Complaint Hotline: 0800-000-321

## 我們的服務範圍及轄區

### Our service scope and jurisdiction

單位 Units	服務地區 Service District	地址 Address	電話 Phone Number
財政部 北區國稅局 National Taxation Bureau of the Northern Area, Ministry of Finance		(330221)桃園市桃園區三元街 156 號 (330221)No. 156, San Yuan Street, Taoyuan District, Taoyuan City	(03)3396789
板橋分局 Banqiao Branch	板橋區、樹林區 、三峽區、鶯歌 區、土城區 Banqiao District, Shulin District, Sansia District, Yingge District, and Tucheng District	(220237)新北市板橋區文化路 1 段 48 號 (220237)No. 48, Sec. 1, Wenhwa Road, Banqiao District, New Taipei City (220248)新北市板橋區中山路 1 段 143 號 3F (220248)No. 143, Fl. 3, Sec. 1, Zhongshan Road, Banqiao District, New Taipei City	(02)29683569
三重稽徵所 Sanchong Office	三重區、蘆洲區 Sanchong District, Luz hou District	(241202)新北市三重區集賢路 175 號 3 樓至 9 樓 (241202)No. 175, Fl. 3~9, Jixian Rd., Sanchong Dist., New Taipei City	(02)82873300
淡水稽徵所 Tamsui Office	淡水區、三芝區 、石門區、金山 區、萬里區、八 里區 Tamsui District, Sanzhi District, Shimen District, Jinshan District, Wanli District, and Bali District	(251201)新北市淡水區中正路 229 之 10 號 (251201)No.229-10, Zhongzheng Rd., Tamsui District, New Taipei City Taiwan (R.O.C.)	(02)26251532

單位 Units	服務地區 Service District	地址 Address	電話 Phone Number
新店稽徵所 Xindian Office	新店區、坪林區、烏來區、深坑區、石碇區 Xindian District, Pinglin District, Wulai District, Shenkeng District, and Shiding District	(231003)新北市新店區北新路一段 86 號 16 樓 (231003)16F, No. 86, Sec.1, Beixin Rd., Xindian Dist., New Taipei City Taiwan (R.O.C.)	(02)29182010
汐止稽徵所 Xizhi Office	汐止區 Xizhi District	(221221)新北市汐止區新台五路 1 段 268 號 9 樓 (221221)9F, No.268, Sec. 1, Xintai 5th Rd., Xizhi District, New Taipei City	(02)26486301
瑞芳服務處 Ruifang Service Station	瑞芳區、雙溪區、平溪區、貢寮區 Rueifang District, Shuangxi District, Pingxi District, and Gongliao District	(224001)新北市瑞芳區明燈路 3 段 42 號 4 樓 (224001)4F, No.42, Sec. 3, Mingdeng Rd., Rueifang District, New Taipei City	(02)24969641
中和稽徵所 Jhonghe Office	中和區、永和區 Jhonghe District, Yonghe District	(235208)新北市中和區安邦街 18 號 (235208)No.18, Anbang St., Jhonghe Dist., New Taipei City	(02)22436789
新莊稽徵所 Xinzhuang Office	新莊區、泰山區、林口區、五股區 Xinzhuang District, Taishan District, Linkou District, and Wugu District	(242030)新北市新莊區中平路 439 號北棟 3 至 4 樓 (242030)3~4F North Tower, No.439, Zhongping Rd., Xinzhuang Dist., New Taipei City	(02)89956789
桃園分局 Taoyuan Branch	桃園區、八德區、龜山區 Taoyuan District, Bade District, and Gueishan District	(330201)桃園市桃園區三元街 150 號 (330201)No.150, Sanyuan St., Taoyuan District, Taoyuan City	(03)3396511

單位 Units	服務地區 Service District	地址 Address	電話 Phone Number
蘆竹稽徵所 Luzhu Office	蘆竹區、大園區 Luzhu District, Dayuan District	(330201)桃園市桃園區三元街 150 號 (330201)No.150, Sanyuan St., Taoyuan District, Taoyuan City	(03)3396511
楊梅稽徵所 Yangmei Office	楊梅區、新屋區 Yangmei District, Xinwu District	(326009)桃園市楊梅區中山北路 2 段 318 號 (326009)No.318,Sec.2,Zhongshan N. Rd., Yangmei District, Taoyuan City	(03)4311851
中壢稽徵所 Jhongli Office	中壢區、平鎮區、 觀音區 Hongli District, Pingzhen District, Guanyin District	(320210)桃園市中壢區中央東路 28 號 (320210)No. 28, Jhongyang East Rd., Jhongli District, Taoyuan City (320211)桃園市中壢區中平路115號 (320211)No.115, Jhongping Rd., Jhongli District, Taoyuan City Taiwan, ROC.	(03)2805123 (03)4225171
大溪稽徵所 Daxi Office	大溪區、復興區、 龍潭區 Daxi District, Fuxing District, Longtan District	(335019)桃園市大溪區公園路 16 號 (335019)No. 16, Gong Yuan Road, Daxi District, Taoyuan City	(03)3900265
竹北分局 Zhubei Branch	竹北市、新豐鄉、 湖口鄉、新埔鎮、 關西鎮 Zhubei City, Xinfong Township, Hukou Township, Xinpu Township, and Guanxi Township	(302099)新竹縣竹北市縣政九路 120 號 (302099)No.120, Sianjheng 9th Rd., Zhubei City, Hsinchu County	(03)5585700
竹東稽徵所 Chutung Office	竹東鎮、芎林鄉、 橫山鄉、尖石鄉、 北埔鄉、峨眉鄉、 五峰鄉、寶山鄉 Chutung Township, Chiunglin	(310007)新竹縣竹東鎮東林路 128 號 2 樓 (310007)2F, No.128, Donglin Rd., Jhudong Township, Hsinchu County	(03)5946640

單位 Units	服務地區 Service District	地址 Address	電話 Phone Number
	Township, Hengshan Township, Jianshi Township, Beipu Township, Emei Township, Wufang Township, and Baoshan Township		
新竹分局 Hsinchu Branch	東區、北區、香山區 East District, North District, Hsiangsan District	(300191)新竹市北大路 90 之 2 號 (300191)No.90-2, Beida Rd., East Dist., Hsinchu City (300191)新竹市中央路 112 號 6 樓 (300191) 6F, No.112, Zhongyang Rd., East Dist., Hsinchu City	(03)5336060
基隆分局 Keelung Branch	仁愛區、中山區、安樂區、暖暖區、七堵區 Renai District, Zhongshan District, Anle District, Ruanruan District, Chidu District	(204211)基隆市安樂路 2 段 162 號 (204211)No.162, Sec. 2, Anle Rd., Anle Dist., Keelung City Taiwan (R.O.C.)	(02)24331900
信義稽徵所 Xinyi Office	中正區、信義區 Zhongzheng District, Xinyi District	(201012)基隆市信二路 176 號 (201012)No.176, Xin 2nd Rd., Xinyi Dist., Keelung City	(02)24286511
宜蘭分局 Yilan Branch	宜蘭市、頭城鎮、礁溪鄉、員山鄉、壯圍鄉 Yilan City, Toucheng Township, Jiaoxi Township, Yuanshan Township, and Zhuangwei Township	(260009)宜蘭縣宜蘭市泰山路 65 號 (260009)No. 65, Taishan Rd., Yilan City, Yilan County	(03)9357201

單位 Units	服務地區 Service District	地址 Address	電話 Phone Number
羅東稽徵所 Luodong Office	羅東鎮、蘇澳鎮、冬山鄉、五結鄉、三星鄉、大同鄉、南澳鄉 Luodong Township, Suao Township, Dongshan Township, Wujie Township, Sanxing Township, Datong Township, and Nanao Township	(265001)宜蘭縣羅東鎮興東路 16 號 1、3、4、8 樓 (265001)No.16, Fl. 1, 3, 4 and 8, Xingdong Rd., Luodong Township, Yilan County (265001)宜蘭縣羅東鎮興東路 32 號 2 樓 (265001)2F, No.32, Xingdong Rd., Luodong Township, Yilan County	(03)9546508
花蓮分局 Hualien Branch	花蓮市、鳳林鎮、吉安鄉、新城鄉、秀林鄉、壽豐鄉、光復鄉、豐濱鄉、萬榮鄉 Hualien City, Fonglin Township, Jian Township, Sincheng Township, Sioulin Township, Shoufeng Township, Guangfu Township, Fengbin Township, and Wanrung Township	(970010)花蓮縣花蓮市明禮路 131 號 (970010)No.131, Mingli Rd., Hualien City, Hualien County	(03)8311860
玉里稽徵所 Yuli Office	玉里鎮、瑞穗鄉、富里鄉、卓溪鄉 Yuli Township, Ruisuei Township, Fuli Township, and Zhuosi Township	(981002)花蓮縣玉里鎮光復路 52 號 (981002)No.52, Guangfu Rd., Yuli Township, Hualien County	(03)8881070

單位 Units	服務地區 Service District	地址 Address	電話 Phone Number
金門稽徵所 Kinmen Office	金城鎮、金湖鎮、金沙鎮、金寧鄉、烈嶼鄉、烏坵鄉 Jincheng Township, Jinhu Township, Jinsha Township, Jinning Township, Lieyu Township, and Wuqiu Township	(893010)金門縣金城鎮金山路 46 號 (893010)No.46, Jinshan Rd., Jincheng Township, Kinmen County	(082)323984
馬祖服務處 Matsu Service Station	南竿鄉、北竿鄉、東引鄉、莒光鄉 Nangan Township, Beigan Township, Dongyin Township, and Juguang Township	(209002)連江縣南竿鄉福沃村 141 號 2 樓 (209002)2F, No.141, Fuwo Vil., Nangan Township, Lienchiang County	(0836)25861





免費服務電話：0800-000321

Free Service Line：0800-000321

<https://www.ntbna.gov.tw>