			賦稅業務中英文詞彙對照表
類別	項次	中文詞彙	英文詞彙
	1	綜合所得稅	Individual Income Tax
所	2	營利事業所得稅	Profit-seeking Enterprise Income Tax
得	3	屬地主義	Territorial Principle
稅	4	屬人主義	Nationality Principle
	5	中華民國境內居住之 個人	Resident of the Republic of China
_	6	非中華民國境內居住 之個人	Non-resident of the Republic of China
般	7	就源扣繳	Tax Withheld at Source
規	8	應納稅額	Tax Payable
定	9	國外來源所得	Foreign-source Income
\smile	10	稅額扣抵	Tax Credit
	11	國外稅額扣抵	Foreign Tax Credit
	12	個別限額法(國外稅 額扣抵)	Per Country Limitation (Foreign Tax Credit)
	13	定率國外稅額扣抵	Fixed Foreign Tax Credit
	14	兩稅合一制	Integrated Income Tax System
	15	設算扣抵制	Imputation System
	16	房地合一稅	House and Land Transactions Income Tax
	17	信託契約	Trust Deed
	18	信託利益	Trust Benefit
	19	信託關係	Trust Relationship
	20	信託財產	Trust Property
	21	自益信託	Self-benefit Trust
	22	他益信託	Other Interest Oriented Trust
	23	公益信託	Public Trust

	24	受託人	Trustee
所	25	受益人	Beneficiary
得	26	共同信託基金	Mutual Trust Fund
稅	27	證券投資信託基金	Securities Investment Trust Fund
	28	共同基金	Mutual Fund
_	29	信託不動產	Estate in Trust
般	30	投資信託	Investment Trust
規	31	境外信託	Offshore Trust
定	32	證券投資(間接投資)	Portfolio Investment (Indirect Investment)
$\overline{}$	33	證券交易所得	Gains Derived from the Securities Transactions
	34	證券交易損失	Losses Incurred from Securities Transactions
	35	期貨交易所得	Income from Futures Transactions
	36	稅率表	Tax Rate Table
	37	稅率級距	Tax Brackets
	38	消費者物價指數	Consumer Price Index
	39	中華民國來源所得	Income from Sources in the Republic of China
	40	固定場所	Fixed Place
	41	營業代理人	Business Agent
	42	營利事業	Profit-seeking Enterprise
	43	獨資	Sole Proprietorship
	44	合夥	Partnership
	45	執行業務者	Professional Practitioner
	46	公有事業	Public Utility Enterprise
	47	合作社	Cooperative
所	48	教育文化公益慈善機	Education, Culture, Public Welfare or Charity Institutions

		關或團體	or Organizations
得	49	政黨	Political Party
稅	50	政治團體	Political Association
$\widehat{}$	51	擬參選人	Persons planning to participate in campaign
-	52	競選經費	Campaign Expense
般	53	政治獻金	Political Donation
規	54	課稅年度	Taxable Year
定)	55	金融機構	Financial Institution
	56	損害賠償金	Compensation for Death or Injury
	57	撫卹金	Survivor's Compensation
	58	軍人薪餉	Salaries of Military Personnel
	59	特支費	Special Disbursement
	60	實物配給或代金	Allowance in Kind or Cash
	61	稿費、版稅、樂譜、 作曲、編劇、漫畫及 講演之鐘點費之收入	Income Derived from Published Articles, Copyright Books, Musical Compositions, Musical Productions, Dramas, Cartoons, or as Remuneration for Speeches and Lectures on an Hourly Basis
	62	版稅	Proceeds from Copyrights
	63	分離課稅	Taxed Separately
	64	定額課稅	Lump-sum Tax
	65	不納入課稅	Income Excluded from Taxation
	1	納稅義務人(綜合所 得稅)	Taxpayer (Individual Income Tax)
	2	扶養親屬	Dependents
	3	合併報繳	Consolidated Declaration and Payment by Taxpayers
	4	配偶薪資所得分開計 稅合併報繳	The Amount of Tax Levied on the Salary Income of a Taxpayer or his/her Spouse Computed Separately and then Declared and Paid on a Consolidated Basis by the Taxpayers

所	5	綜合所得總額	The Gross Consolidated Income
得	6	綜合所得淨額	The Net Consolidated Income
稅	7	營利所得	Income from Profit-seeking
$\widehat{}$	8	股利總額	The Gross Amount of Dividends
綜	9	盈餘總額	Gross Surplus Profit
合	10	可扣抵稅額(綜合所 得稅)	Imputation Tax Credit (Individual Income Tax)
所	11	個人一時貿易之盈餘	Individual Income Derived from Incidental Trading
得	12	執行業務所得	Income from Professional Practice
稅	13	薪資所得	Employment Income
\smile	14	利息所得	Interest Income
	15	租賃所得	Income from Lease
	16	權利金所得	Income from Royalties
	17	必要損耗及費用	Necessary Depreciation and Expenses
	18	押金	Deposit
	19	國內銀行業通行之存 款利率	The Prevailing Deposit Interest Rates of Domestic Banks
	20	當地一般租金	The Local Prevailing Rental Standard
	21	自力耕作漁牧林礦所 得	Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining
	22	財產交易所得	Income from Property Transactions
	23	財產交易損失	Loss from Property Transactions
	24	競技競賽及機會中獎 獎金或給與	Income from Contests and Games and from Prizes and Awards Won by Chance
	25	退休金	Retirement Pay
	26	資遣費	Severance Pay
	27	退職金	Separation Pay
所	28	離職金	Resignation Pay

得	29	終身俸	Life-time Pension
稅	30	其他所得	Other Income
	31	實物所得	Income in Kind
綜	32	變動所得	Variable Income
合	33	公債	Government Bond
所	34	公司債	Corporate Bond
得	35	金融債券	Financial Debenture
稅	36	短期票券	Short-term Commercial Papers
J	37	短期票券利息	Interest of Short-term Commercial Papers
	38	零息債券	Zero-coupon Bonds
	39	結構型商品	Structured Product
	40	免稅額	Exemptions
	41	直系尊親屬	Lineal Ascendant
	42	在校就學	Studying at School
	43	無謀生能力者	Being Incapable of Earning a Livelihood
	44	扣除額	Deductions
	45	標準扣除額	Standard Deduction
	46	列舉扣除額	Itemized Deductions
	47	非現金捐贈	Non-cash Donation
	48	保險費	Insurance Premium
	49	醫藥及生育費	Medical and Maternity Expenses
	50	災害損失(綜合所得 稅)	Losses from Disaster (Individual Income Tax)
	51	不可抗力之災害	A Disaster Caused by Force Majeure
所	52	購屋借款利息	Interest on a House Mortgage
得	53	特別扣除額	Special Deductions

稅	54	財產交易損失扣除額	Deduction for Losses Incurred in Property Transactions
$\widehat{}$	55	薪資所得特別扣除	Special Deduction for Employment Income
綜	56	儲蓄投資特別扣除	Special Deduction for Savings and Investment
合	57	存簿儲金利息	Interest Accrued on Postal Passbook Savings
所	58	身心障礙特別扣除	Special Deduction for the Disabled
得	59	教育學費特別扣除	Special Deduction for Educational Tuition
稅	60	教育學費	Educational Tuition
\smile	61	幼兒學前特別扣除額	Special Deduction for Pre-school Children
	62	自用住宅	Owner-occupied Residence
	63	自用住宅重購稅額退 抵	Credit or Refund for Repurchase of Owner-occupied Residence
	64	免辦結算申報	Exemption from Filing an Income Tax Returns
	65	依規定稅率納稅	To Pay Tax in Accordance with the Legal Tax Rate
	66	結算申報(綜合所得 稅)	Annual Income Tax Return (Individual Income Tax)
	67	二維條碼申報	Filing via Barcodes
	68	網路申報	Filing via Internet (Internet Declaration)
	69	綜合所得稅結算申報 書	Individual Income Tax Return
	70	簡式申報書	Simplified Return Form
	71	申報納稅	Filing of Tax Returns and Payment of Tax
	72	所得稅申報期限	Deadline for the Filing of Income Tax Returns
	73	綜合所得稅結算申報 公告	Individual Income Tax Return Notice
	74	綜合所得稅逾期申報	Overdue Declaration of Individual Income Tax
所	75	年度綜合所得稅自 動補報稅額繳款書	Tax Bill for Late/Amended-filing Payment of Individual Income Tax for Year
得	76	綜合所得稅結算稅額 繳款書(自行繳納)	Tax Bill for Filing Individual Income Tax (Self-payment)
稅	77	核定稅額通知書	Notice for Assessment of Tax

	70	綜合所得稅更正申請	Application Form for Correction of Individual Income Tax
	78	書	Returns
綜	79	綜合所得稅退稅憑單 補發申請書	Application Form for the Reissuance of the Certificated Declaration for an Individual Income Tax Refund
合	80	個人災害損失申報 (核定)表	Application (Assessment) Form for Personal Loss in Disaster
所	81	核發中、英文綜合所 得稅納稅證明書	Issuance of Tax Payment Certificate (English and Chinese) for Individual Income Tax
得	82	外籍人士綜合所得稅 扣繳實務	Withholding Practice of Individual Income Tax for Aliens
稅	83	外籍人士綜合所得稅 結算申報實務	Filing Practice of Individual Income Tax Return for Aliens
\smile	84	個人一時貿易資料申 報書	Declaration Form for Individual Income Derived from Incidental Trading
	85	執行業務者使用機器 記帳申請書	Application Form for Professional Practitioners Using Electronic Bookkeeping
	86	抵押利息所得調查核 定	Review and Assessment of Interest Income on Mortgages
	87	非自住租賃所得查調 核定	Survey and Assessment of Income from Lease of Non-self-use Residences
	88	執行業務及其他所得 查調核定	Survey and Assessment of Income from Professional Practice and Other Income
	89	各類所得資料查詢	Enquiries about Data on Various Incomes
	90	本人財產歸戶資料查 詢	Enquiries about Data on Personal Property
	91	全國財產總歸戶查詢	Enquiries about Data on Nationwide Personal Property
	92	核發扣繳稅款繳納證 明	Issuance of a Payment Certificate for Withholding Tax
	93	核發儲蓄免扣證	Issuance of Certificate for Exemption from Withholding Tax on Savings
	94	綜合所得稅稅額試算 服務	Service of the Pre-calculation of Individual Income Tax Returns
	95	個人房屋土地交易所 得稅申報書	Individual House and Land Transactions Income Tax Return
	96	個人房屋土地交易所 得稅申報核定通知書	Notice for Assessment of Individual House and Land Transactions Income Tax
所	97	個人房屋土地交易所 得稅申報稅額繳款書	Tax Bill for Filling Individual House and Land Transactions Income Tax (Self-payment)
得	98	年度個人房屋土地 交易所得稅自動補報 稅額繳款書	Tax Bill for Late/Amended-filling Payment of Individual House and Land Transactions Income Tax for Year

稅	99	核發中、英文個人房 屋、土地交易所得稅 納稅證明書	Issuance of Tax Payment Certificate (English and Chinese) for Individual House and Land Transactions Income Tax
~	100	居留證	Alien Resident Certificate
綜	101	股權繳納憑證	Stock Share Payment Certificate
合	102	新股權利證書	Certificates of Entitlement to New Shares
所	103	員工分紅配股	Securities Acquired as an Employee's Bonus
得	104	員工認股選擇權	Employee Stock Option
稅	105	員工認股權證	Employee Stock Warrants
V	106	賦予日	Grant Date
	107	執行日	Exercise Date
	108	庫藏股	Treasury Stock
	109	居住者外國人	Resident Alien
	110	非居住者外國人	Non-resident Alien
	111	所得來源	Source of Income
	112	扣繳稅款之扣抵	Withholding Tax Credit
	113	所得稅額扣抵	Income Tax Credit
	114	非課稅所得	Non-taxable Income
	115	非勤勞所得	Unearned Income
	116	福利性所得	Fringe Benefits
	117	受僱所得	Income from Employment
所	118	勤勞所得	Earned Income
得	119	勤勞所得扣除額	Deduction for Earned Income
稅	120	薪資稅	Wage Tax
	121	不動產利得稅	Immovable Property Gains Tax
綜	122	離境稅	Exit Tax

合	123	孩童减免額	Child Deduction or Exemption
所	124	孩童照顧支出	Child Care Expenditure
得	125	老人減免額	Exemption for the Elderly
稅	126	年金計畫	Pension Schemes
	127	物價指數連動法	Indexation
	128	保險給付	Insurance Payment
	129	人身保險	Life Insurance
所	1	小規模營利事業	Small-scale Profit-seeking Enterprise
得	2	投資公司	Investment Company
稅	3	母公司	Parent Company
營	4	子公司	Subsidiary Company
利	5	個人控股公司	Personal Holding Company
事	6	家族公司	Family Corporation
業	7	境外公司	Offshore Company
所得	8	非居住者	Non-resident
稅	9	有限合夥	Limited Partnership
	10	非營利團體	Non-profit Organization
	11	國際金融業務分行	Offshore Banking Units; Offshore Banking Branches
	12	國際證券業務分公司	Offshore Securities Units; Offshore Securities Branches
	13	國際保險業務分公司	Offshore Insurance Units; Offshore Insurance Branches
	14	海運業務	Marine Transport Business
	15	會計帳簿及憑證	Accounting Books and Vouchers
所	16	會計基礎	Accounting Basis
得	17	權責發生制	Accrual Basis
稅	18	現金收付制	Cash Basis

$\overline{}$	19	會計年度	Fiscal Year
營	20	營利事業所得額	The Amount of the Profit-seeking Enterprise Income
利	21	收入分成	Revenue Sharing
事	22	投資所得	Investment Income
業	23	實際成本	Actual Cost
所	24	維護成本	Maintenance Expenses
得	25	資本支出	Capital Expenditures
稅	26	毛利	Gross Profit
V	27	毛利率	Gross Profit Ratio
	28	原物料耗用通常水準	Common Level of Materials and Supplies Being Used for Production
	29	費用比例	Expense Ratio
	30	費用帳	Expense Account
	31	技術協助費	Technical Assistance Fee
	32	災害損失	Losses from Disaster
	33	投資減除額	Investment Deduction
	34	盈虧互抵	Offset between Profits and Losses
	35	交易或營業	Trade or Business
	36	營業常規	Regular Business Practice
	37	固定資產	Fixed Assets
所	38	耐用年數	Service Life
得	39	殘值	Salvage Value
稅	40	資產重估價	Assets Revaluation
$\overline{}$	41	毛利潤稅	Gross Profit Tax
營	42	利潤稅	Profits Tax
利	43	特許權利	Franchise

事	44	特許權利稅	Franchise Taxes
業	45	資本所得	Income from Capital
所	46	資本利得稅	Capital Gains Tax
得	47	預付公司稅	Advance Corporation Tax, ACT
稅	48	補徵稅額	Amount of Additional Tax Levied
\smile	49	投資稅額扣抵	Investment Tax Credit
	50	租稅扣抵	Tax Credit
	51	視同已納稅額	Tax Sparing
	52	視同已納稅額扣抵	Tax Sparing Credit
	53	補充性投資稅額扣抵	Supplementary Investment Tax Credit
	54	股東可扣抵稅額帳戶	Imputation Credit Account
	55	稅額扣抵比率	Tax Deduction Ratio
	56	稅額扣抵比率上限	Upper Limit of Tax Deduction Ratio
	57	未分配盈餘	Undistributed Surplus Earnings
	58	已繳納公司稅之盈餘 所分配之股利	Dividends Derived from Earnings after Tax
	59	未繳納公司稅盈餘所 分配之股利	Dividends Derived from Earnings before Tax
	60	資本分配	Capital Distribution
	61	隱藏之利潤分配	Hidden Profit Distributions
所	62	暫繳申報	Provisional Income Tax Return
得	63	催報	To Urge to File Tax Returns
稅	64	滯報金	Delinquent Reporting Surcharge
	65	怠報金	Non-reporting Surcharge
營	66	決算申報	A Current Final Report on Total Business Income
利	67	清算申報	A Current Final Report on Income Earned from Liquidation

事	68	清算期間	Period of Liquidation
業	69	清算所得	Liquidation Income
所	70	營利事業所得稅暫繳 稅額申報書	Profit-seeking Enterprise Provisional Income Tax Return
得	71	營利事業所得稅結算 申報書	Profit-seeking Enterprise Annual Income Tax Return
稅	72	未分配盈餘申報	Filing the Undistributed Earnings
J	73	股東可扣抵稅額帳戶 變動明細申報	Filing the Statement of Changes in the Imputation Credit Account
	74	教育、文化、公益、 慈善機關或團體結算 申報書	Education, Culture, Public Welfare or Charity Institutions or Organizations Income Tax Return
	75	清算申報書	Liquidation Tax Return
	76	藍色申報制度	Blue Return Filing System
	77	會計師查核簽證申報	Filing Returns Assessed and Certified by Certified Public Accountant
	78	查帳審核	Audit by Reviewing Accounting Books
	79	書面審核	Reviewing Tax Declaration on Paper
	80	擴大書面審核	Audit by Reviewing Declaration on Tax Returns Expanding to the Cases Qualified for the Standards Issued by the MOF
	81	電腦選案	Cases Selected by a Computer
	82	核定通知	Notice of Assessment
	83	所得額標準	The Standards of Income
所	84	同業利潤標準	The Profit Standard of the Same Trade Concerned
得	85	營利事業所得稅查核 準則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax
稅	86	年度營利事業所得 稅結算稅額繳款書 (自行繳納)	YearTax Bill for Filed Profit-seeking Enterprise Income Tax (Self-payment)
<u></u>	87	年度營利事業所得 稅結算稅額自動補報 繳款書	YearTax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax
營	88	年度營利事業所得 稅未分配盈餘稅額繳 款書(自行繳納)	YearTax Bill for Filed Profit-seeking Enterprise Income Tax on Undistributed Earnings (Self-payment)

利	89	年度營利事業所得 稅未分配盈餘稅額自 動補報繳款書	Year Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax on Undistributed Earnings
事	90	年度營利事業所得 稅暫繳稅額繳款書 (自行繳納)	YearTax Bill for Provisional Profit-seeking Enterprise Income Tax (Self-payment)
業	91	營利事業超額分配股 東可扣抵稅額自動補 缴繳款書	Tax Bill for Voluntary Supplementary Payment of Profit- seeking Enterprise Over-distributed Imputation Credit to Shareholders
所	92	超額分配股東可扣抵 稅額	The Amount of Over-distributed Imputation Credit to Shareholders
得	93	留抵稅額(營利事業 所得稅)	Tax Overpaid Retained for Offsetting the Future Tax Payable (Profit-seeking Enterprise Income Tax)
稅	94	原物料、商品變質報 廢或災害申請書	Application Form for the Deformation, Scrapping and Write-off of Raw Materials and Commodities Due to Disaster
\smile	95	固定資產及設備報廢 或災害申請書	Application Form for the Scrapping of Fixed Assets and Equipment Due to Disaster
	96	營利事業所得稅結算 申報更正申請書	Application Form for Correction of Profit-seeking Enterprise Annual Income Tax Return
	97	補發營利事業各項書 表申請書	Application Form for Reissuance of Various Forms for Use by Profit-seeking Enterprise
	98	核發中、英文營利事 業所得稅申報核定或 納稅證明申請書	Application Form for Issuing of Returns and Assessment /Tax Payment Certificate (English and Chinese) for Profit- seeking Enterprise Income Tax
	99	營利事業所得稅申報 及核定證明書	Profit-seeking Enterprise Income Tax Returns and Assessment Certificate
	100	營利事業所得稅納稅 證明書	Profit-seeking Enterprise Income Tax Payment Certificate
	101	居住者證明申請書	Application Form for Resident Certificate
	102	居住者證明	Certificate of Residence
	103	外國法人投資證券申 報納稅代理書	Agent Appointment and Acceptance Form (For Foreign Corporate Person to File Tax Returns and Pay Tax in Connection with Securities Investments)
	104	委託書(營利事業登 記案件)	Letter of Authorization (For Registration of Profit-seeking Enterprise)
	105	專案合併	Specially Approved Merger
	106	合併	Mergers
	107	收購	Acquisition
	108	併購	Mergers and Acquisition

	109	分割	Division
所	1	扣繳義務人及納稅義 務人	Tax Withholders and Taxpayers
得	2	扣繳之報繳	To Pay Withholding Tax
稅	3	扣繳之申報	To File Withholding Tax
	4	扣繳稅款之繳納及扣 繳憑單之申報	Payment of Taxes Withheld and Filing of Withholding Statement
扣	5	非扣繳範圍之所得	Income not Subject to Withholding
繳	6	各類所得扣繳率標準	Standards of Withholding Rates for Various Incomes
相	7	扣繳率	Withholding Rate
關	8	扣繳稅額	Withholding Tax
	9	扣繳憑單	Withholding Tax Statement
	10	各類所得扣繳暨免扣 繳憑單	Withholding and Non-withholding Tax Statement
	11	股利申報書	Dividend Declaration Form
	12	股利憑單	Dividend Statement
	13	(境外)緩課股票轉讓 所得申報憑單	Income Statement of Transferring Tax-deferred Stocks
	14	各類所得扣繳稅款報 繳證明申請書	Application Form for Certificate of Withholding Income Tax
	15	營利事業暨扣繳單位 統一編號查詢	Enquiry on the Tax Code Number of the Profit-seeking Enterprises and Withholding Agencies
	16	扣繳單位統一編號設 立、變更登記	Registration for the Establishment and/or Alteration of the Tax Code Number for Withholding Agencies
	17	給付時	At the Time of Payment
	18	視同給付	Deemed Payment
	19	溢扣	The Amount Over-withheld
	20	現時徵繳制	Pay-as-you-earn
	21	告發或檢舉獎金	Reward for Information or Accusation
所得	1	所得基本稅額	Income Basic Tax
稅	2	一般所得稅額	Regular Income Tax

	3	基本稅額	Basic Tax
	4	基本所得額	Basic Income
所	5	個人所得基本稅額申 報表	Individual Income Basic Tax Return
// 得 基	6	個人海外所得	Individual Overseas Income
所	1	租稅獎勵	Tax Incentive
得业	2	支出稅	Expenditure Tax
稅	3	日出條款	Sunrise Clause
租	4	落日條款	Sunset Clause
稅	5	祖父條款	Grandfather Clause
減免	6	主管機關	Competent Authority
	7	有實際關連之所得	Effectively Connected Income
	8	目的地原則	Destination Principle
	9	企業集團	Group of Companies
	10	全球所得	World-wide Income
	11	全球財產	World-wide Property
	12	再投資期間	Re-investment Period
	13	再投資優惠	Re-investment Relief; Roll-over Relief
	14	研究發展	Research & Development
	15	消極性所得	Passive Income
所	16	租稅庇護所	Tax Haven
得	17	租稅特赦	Tax Amnesty
稅	18	租稅假期	Tax Holiday
$\overline{}$	19	租稅遞延	Deferred Tax
租	20	新興產業	Emerging Industry

稅	21	節約能源獎勵	Energy-saving Incentives
減	22	管理費用	Management Fees
免	23	環境獎勵	Environmental Incentives
\smile	24	總機構費用	Head Office Expenses
	25	加速折舊	Accelerated Depreciation
	26	功能性獎勵	Functional Incentives
	27	投資抵減	Investment Tax Credit
	28	自動化設備或技術	Equipment or Technology Used for Automation
	29	防治污染設備或技術	Equipment or Technology Used for Anti-pollution Measures
	30	資源回收設備或技術	Equipment or Technology Used for Reclamation of Resources
	31	工業用水再利用設備 或技術	Equipment or Technology Used for Recycling of Industrialuse Water
	32	節約能源設備或技術	Equipment or Technology Used for Energy Saving
	33	人才培訓	Personnel Training
	34	資源貧瘠或發展遲緩 地區	Areas of Scanty Resources or Slow Development
	35	重要投資事業	Important Investment Enterprise
所	36	重要科技事業	Important Technology Enterprise
得	37	創業投資事業	Venture Capital Enterprise
稅	38	境外創投	Offshore Joint Venture
	39	原始認股或應募	Original Subscription or Underwriting of a Registered Stock
租	40	緩課	Tax Deferred
	10	WXBIT	
稅	41	營運總部	Headquarters
稅減			
,	41	營運總部	Headquarters

所	1	移轉訂價	Transfer Pricing
得	2	可比較未受控價格法	Comparable Uncontrolled Price Method
稅	3	可比較未受控交易法	Comparable Uncontrolled Transaction Method
~	4	再售價格法	Resale Price Method
國	5	成本加價法	Cost Plus Method
際	6	可比較利潤法	Comparable Profit Method
租	7	利潤分割法	Profit Split Method
稅	8	移轉訂價報告	Transfer Pricing Report
	9	常規交易原則	Arm's Length Principle
	10	常規交易區間	Arm's Length Range
	11	常規交易價格	Arm's Length Price
	12	預先訂價協議	Advance Pricing Arrangement, APA
	13	成本貢獻協議	Cost Contribution Arrangement, CCA
	14	成本分攤協議	Cost Sharing Arrangement, CSA
	15	跨國企業	Multinational Enterprises, MNE
	16	關係人	Related Parties
	17	關係企業	Affiliated Enterprises
	18	重組	Restructuring
所	19	集團主檔報告	Master File
得	20	本國事業報告	Local File
稅	21	國別報告	Country-by-Country Reporting
	22	跨國企業集團	Multinational Enterprises Group, MNE Group
國	23	最終母公司	Ultimate Parent Entity
際	24	代理母公司送交成員	Surrogate Parent Entity
租	25	跨國企業與稅捐機關 移轉訂價指導原則	Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations

稅	26	租稅規劃	Tax Planning
<i>-</i>	27	集團間勞務	Intra-group Services
	28		
		資本稀釋	Thin Capitalization
	29	負債占業主權益比率	Debt-to-equity Ratio
	30	受控外國企業	Controlled Foreign Companies, CFC
	31	實際管理處所	Place of Effective Management, PEM
	32	管理處所	Place of Management
	33	營利事業所得稅不合 常規移轉訂價查核準 則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax on Non-arm's Length Transfer Pricing
	34	財政部稅務預先核釋 作業要點	Directions for the Implementation of Advance Tax Rulings
	35	營利事業申請預先訂 價協議作業要點	Directions Governing the Application for an Advance Pricing Arrangement by a Profit-seeking Enterprise
	36	防杜避稅措施	Anti-tax Avoidance Measures
	37	雙重課稅	Double Taxation
	38	消除雙重課稅	Elimination of Double Taxation
	39	租稅協定	Tax Treaty
	40	全面性租稅協定, 全面性所得稅協定	Comprehensive Income Tax Agreement
	41	海空運輸單項所得稅 協定	International Transportation Income Tax Agreement
	42	稅約範本	Model Tax Conventions
	43	透視課稅	Fiscally Transparent
所	44	雙重居住者公司	Dual Resident Company
得	45	常設機構	Permanent Establishment
稅	46	合約分割	Splitting-up of Contract
$\widehat{}$	47	分解活動	Fragmentation of Activities
1			Closely Related Enterprise

際	49	引力原則	Force of Attraction
租	50	營業利潤	Business Profit
稅	51	經認可 OECD 方法	Authorized OECD Approach, AOA
V	52	内部往來	Internal Dealings
	53	相對應調整	Corresponding Adjustment
	54	受益所有人	Beneficial Owner
	55	被指定人	Nominee
	56	導管公司	Conduit Company
	57	集合投資工具	Collective Investment Vehicle, CIV
	58	指定信託	Nominee Trust
	59	無差別待遇	Non-discrimination
	60	相互協議程序	Mutual Agreement Procedure, MAP
	61	雙邊預先訂價協議	Bilateral Advance Pricing Arrangement, BAPA
	62	資訊交換	Exchange of Information
	63	個案資訊交換	Exchange of Information on Request, EOIR
	64	自發資訊交換	Spontaneous Exchange of Information, SEOI
	65	自動資訊交換	Automatic Exchange of Information, AEOI
	66	租稅保密	Tax Secrecy
	67	防止濫用	Anti-Abuse
所	68	協定競購	Treaty Shopping
得	69	利益限制	Limitation on Benefits, LOB
稅	70	主要目的測試	Principal Purpose Test, PPT
	71	議定書	Protocol
國	72	稅基侵蝕及利潤移轉	Base Erosion and Profit Shifting, BEPS
際	73	經濟合作暨發展組織	Organization for Economic Co-operation and Development, OECD

租	74	亞洲稅務行政及研究 組織	Study Group on Asian Tax Administration and Research, SGATAR
稅	75	國際財政文獻局	International Bureau of Fiscal Documentation, IBFD
\smile	76	亞洲稅務論壇	Asia Tax Forum
	77	國際租稅及投資中心	The International Tax and Investment Center, ITIC
	78	維也納條約法公約	Vienna Convention on the Law of Treaties, VCLT
	79	多邊稅務行政互助公 約	Multilateral Convention on Mutual Administrative Assistance in Tax Matters, MAAC
	80	多邊導入防止稅基侵 蝕及利潤移轉租稅協 定相關措施公約	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, MLI
	81	稅務資訊交換協定	Tax Information Exchange Agreement, TIEA
	82	多邊主管機關協定	Multilateral Competent Authority Agreement, MCAA
	83	主管機關協定	Competent Authority Agreement, CAA
	84	金融帳戶資訊共同申 報及盡職審查準則	Common Standard on Reporting and Due Diligence for Financial Account Information, CRS
	85	適用所得稅協定查核 準則	Regulations Governing the Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income
所	1	古典課稅制	Classical Tax System
得	2	負所得稅	Negative Income Tax
稅	3	視同利息	Deemed Interest
	4	估價原則	Valuation Principle
其	5	資本取得稅	Capital Acquisitions Tax
他	6	資本財	Capital Goods
\smile	7	過渡時期協議	Transitional Arrangement s
	8	補充核定	Supplemental Assessment
	9	技術作價	The Technical Value
	10	稅式支出	Tax Expenditure
	11	多層次傳銷	Multiple-level Marketing

	12	邊際稅率	Marginal Rates
	13	平均稅率	Average Rate
	14	出口補貼	Export Subsidies
	15	出口退稅	Export Rebate
	16	加工出口區	Export Processing Zone
	17	免稅出口區	Duty Free Export Processing Zone
	18	科學工業園區	Science Parks
	19	多階段課稅	Multi-stage Taxation
	20	防杜欠稅措施	Anti-tax Delinquency Measures
	21	來源規則	Source Rule
	22	租稅轉嫁	Tax Shifting, Shifting of Taxes
	23	租稅調合	Harmonization of Tax
	24	稅務代理人	Tax Agent
所	25	納稅依從度	Tax Compliance
得	26	財政住所	Fiscal Residence
稅	27	超級權利金	Super Royalty
	28	經濟利益團體	Economic Interest Group, EIG
其	29	遠期外匯交易	Forward Foreign Exchange Transactions
他	30	遠期利率協議	Forward Rate Agreement
\smile	31	課稅期間	Taxable Period
	32	課稅稅基	Taxable Base
	33	課稅價格	Taxable Value
	34	聯合申報	Joint Return
	35	聯合核課	Joint Assessment
	36	課稅領域	Tax Territories

	37	行政程序	Administrative Procedures
	38	違章審理	Review of Referred Cases of Tax Misconduct, Violation, and Fraud
	39	欠稅清理及執行	Tax Arrears Collection and Enforcement
	40	不得上訴案件	Cases not Permitted to Appeal
	1	銷售貨物	Sale of Goods
業	2	在中華民國境內銷售 貨物	Sale of Goods within the Territory of the Republic of China
稅	3	銷售勞務	Sale of Services
	4	在中華民國境內銷售 勞務	Sale of Services within the Territory of the Republic of China
	5	進口貨物	Imported Goods
	6	納稅義務人	Taxpayer
	7	營業人	Business Entity
	8	固定營業場所	Fixed Place of Business
	9	視為銷售	Deemed as a Sale
	10	零稅率	Zero-tax-rate
	11	遠洋漁船	Deep Sea Fishing Boats
	12	免徵營業稅	Exemption from Business Tax
	13	放棄適用免稅	Waiver of Tax Exemption (Option to Be Taxed)
營	14	合作社	Cooperative
業	15	一般稅額計算	General Tax Computation
稅	16	特種稅額計算	Special Tax Computation
	17	特種飲食業	Special Food and Beverage Services Enterprises
	18	有娛樂節目之餐飲業	Restaurants Providing Entertaining Show Programs
	19	小規模營業人	Small-scale Business Entities
	20	免予申報銷售額之營 業人	A Business Entity Exempted from Filing Sales Amounts

	21	查定課徵	Assessed by the Tax Authority for Business Tax
	22	起徵點	Tax Threshold, Minimum Taxable Sales Amount
	23	兼營營業人	Dual-status Business Entities
	24	不得扣抵比例	Non-deductible Ratio
	25	比例扣抵法	Proportional Deduction Method
	26	直接扣抵法	Direct Deduction Method
	27	銷售額	Sales Amounts
	28	銷項稅額	Output Tax
	29	進項稅額	Input Tax
	30	自用乘人小汽車	Passenger Cars for Personal Use
	31	進項憑證	Input Documentary Evidence
	32	溢付稅額	Amount of Overpaid Business Tax
	33	留抵稅額	Offset Against Business Tax Payable
	34	銷項憑證	Output Documentary Evidence
	35	二聯式統一發票	Duplicate Uniform Invoice
	36	三聯式統一發票	Triplicate Uniform Invoice
	37	特種統一發票	Special Uniform Invoice
營	38	收銀機統一發票	Cash Register Uniform Invoice
業	39	電子計算機統一發票	Computer Uniform Invoice
稅	40	代收代付	Collection and Payment on Behalf of Another Party
	41	設籍課稅	Setting up of a Taxpayer Registration File
	42	媒體申報	Filing via Electronic Media
	43	總分支機構合併申報	Consolidated Tax Return for Headquarters and Branches
	44	滯報金	Belated Reporting Surcharge
,	45	怠報金	Non-reporting Surcharge

	46	虚報進項稅額	Input Tax Falsely Reported
	47	開立不實統一發票營 業人	Business Entity Issuing False Uniform Invoices
	48	兼營營業人營業稅額 調整計算表	Table for the Adjustment and Computation of Business Tax for Dual-status Business Entities
	49	兼營營業人採用直接 扣抵法購買國外勞務 應納營業稅額計算表	Table for the Computation of Business Tax Payable on the Purchase of Foreign Services for Dual-status Business Entities Applying the Direct Deduction Method
	50	委託書(代辦營業稅 相關事項)	Authorization Letter (For Services Provided by Business Agent Acting in Business-tax-related Matters)
	51	提前使用統一發票申 請書	Application Form for Pre-use of Uniform Invoices
	52	營業人使用電子計算 機統一發票申請書	Application Form for the Use of Computer Uniform Invoices by Business Entities
	53	使用收銀機開立統一 發票申請書	Application Form for the Use of Cash Register Uniform Invoices
	54	遺失統一發票申請書	Application Form for the Report of the Loss of Uniform Invoices
	55	媒體申報申請書	Application Form for Filing via Electronic Media
	56	營業稅(使用、異 動、取消)直撥劃撥 退稅同意書	Letter of Consent for Direct Deposit/Postal Giro of Business Tax Refunds (Use, Alterations, Cancel)
	57	統一發票集中購買申 請書	Application Form for the Volume Purchase of Uniform Invoices
	58	統一發票集中購買委 託書	Authorization Letter for the Volume Purchase of Uniform Invoices
	59	營業人申請由總機構 彙總申報進銷項媒體 資料申請書	Application Form for the Consolidated Filing of Input/Output via Electronic Media by the Headquarters of Business Entities
	60	代理營業人申請營業 稅進銷項資料媒體申 報函	Application for Business Agent for Filing of Input/Output of Business Tax via Electronic Media
營	61	代理營業人網路整批 申報營業稅申請書	Application for Business Agent for Bulk Filing of Business Tax via Internet
業	62	營業人銷售額與稅額 申報書	Declaration of Sales and Business Tax by a Business Entity
稅	63	營業稅繳款書	Business Tax Payment Notice
	64	營業人申報固定資產 退稅清單	List of Fixed Assets for Tax Refund Claimed by Business Entity
	65	營業人銷貨退回(進 貨退出)或折讓證明 單	Certificate of Sales/Purchases Returns or Allowances on Merchandise Sold/Purchased by a Business Entity
	66	海關退還溢繳營業稅 申報單	Declaration of Overpaid Business Tax Returned by the Customs

	67	營業人申報適用零稅 率銷售額清單	List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate
	68	兼營營業人採用直接 扣抵法進項稅額分 攤明細表	Table for the Breakdown of the Input Tax of Dual-status Business Entities Applying the Direct Deduction Method
	69	兼營營業人採用直接 扣抵法營業稅額調整 計算表	Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities Applying the Direct Deduction Method
	70	網路申報	Filing via Internet
	71	營利事業統一編號 (統一編號)	Business Administration Number (BAN)
	72	統一發票購買證	Uniform Invoice Purchase Certificate
	73	稅籍編號	Logic Serial Number (Tax Serial Number)
	74	免稅貨物或勞務	Tax-exempt Goods or Services
	75	零稅率銷售額	Zero-tax-rate Sales Amount
	76	外匯水單	Remittance Slip
	77	網路銷售專用	For sale via Internet only
	78	網路申購統一發票	Purchase of Uniform Invoice via Internet
	79	電子發票	Electronic Uniform Invoices
	80	電子發票整合服務平 台	E-invoice Platform
	81	營業人購買舊乘人小 汽車及機車進項憑證 證明表	Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle
	82	稅籍登記	Taxation Registration
營	83	加值稅	Value-added Tax
業	84	加值稅扣抵	Credit for VAT
稅	85	零售階段銷售稅	Retail Sales Tax
	86	保稅貨物	Bonded Goods
	87	保稅區	Bonded Zone
	88	保稅區營業人	Bonded Zone Business Entity

	89	課稅區營業人	Taxable Zone Business Entity
	90	供營運之貨物或勞務	Goods or Services for Its Operational Use
	91	展覽或臨時商務活動	Exhibitions or Temporary Business Activities
	92	外國之事業機關團體 組織在中華民國境內 從事參加展覽或臨時 商務活動申請退還加 值型營業稅退稅申請 書	Application for VAT Refund by Foreign Enterprises, Institutions, Organizations, or Associations Engaging in Exhibitions or Temporary Business Activities within the Territory of the ROC
	93	從事參加展覽或臨時 商務活動起訖期間參 與人員及應稅憑證明 細表	Detailed Statement of the Period of the Exhibitions or Temporary Business Activities, Participating Personnel and Documentary Evidence
	94	退稅申請應檢視事項 自我審核表	Checklist of Items for Inclusion in the Application for VAT Refunds
	95	逆向課稅機制	Reverse Charge Mechanism
	1	貨物稅	Commodity Tax
	2	應稅貨物	Taxable Goods
	3	免稅貨物	Tax Exempt Goods
	4	納稅義務人	Taxpayer
	5	產製	Manufactured
貨	6	委託代製	Manufactured on a Consign Basis
物	7	產製廠商	Manufacturer
稅	8	免稅採購	Purchasing of Tax-exempt Raw Materials
	9	軍用免稅	Tax-exempt Military Goods
	10	從價徵收	Taxed on an Ad Valorem Basis
	11	從量徵收	Taxed on a Specific Basis
	12	應徵稅額	Taxable Amount
	13	橡膠輪胎	Rubber Tires
	14	大客車、大貨車使用 之橡膠輪胎	Rubber Tires for Buses and Trucks
	15	卜特蘭一型水泥	Portland I Cement

	16	卜特蘭高爐水泥	Portland Blast-furnace Slag Cement
	17	代水泥	Cement Substitutes
	18	水泥熟料	Cement Clinkers
	19	飛灰水泥	Fly Ashes Cement
	20	散裝水泥	Bulk Cement
	21	白水泥或有色水泥	White or Colored Cement
	22	土灰水泥	Soil Ashes Cement
	23	設廠機製	Factory Machine-made
	24	清涼飲料品	Cold Drinks
	25	純天然果汁	Pure Natural Fruit Juice
	26	純天然蔬菜汁	Pure Natural Vegetable Juice
	27	濃縮果汁	Concentrated Fruit Juice
	28	天然果蔬汁	Natural Fruit/Vegetable Juice
	29	稀釋天然果蔬汁	Diluted Natural Fruit/Vegetable Juice
	30	食品添加物	Food Additives
	31	乳品	Dairy Products
	32	調味乳、發酵乳	Flavoured Milk (Fermented Milk)
貨	33	國家標準	The National Standard
物	34	平板玻璃	Flat-glass
稅	35	導電玻璃	Electrification Glass (Conductive Glass)
	36	汽油	Gasoline
	37	柴油	Diesel Oil
	38	煤油	Kerosene
	39	航空燃油	Fuel Oil for Aircraft
	40	燃料油	Fuel Oil

	41	溶劑油	Dissolving Oil
	42	液化石油氣	Liquefied Petroleum Gas
	43	電器類	Electric Appliances
	44	中央系統型冷暖氣機 之主機	Air Handling Units
	45	音響組件	Stereophonic Components
	46	小客車	Passenger Sedans
	47	貨車	Trucks
	48	客貨兩用車	Passenger-cargo Cars
	49	供研究發展用之進口 車輛	Vehicles Imported for Use in Technical Research and Development
	50	特種車輛	Special Purpose Vehicles
	51	農地搬運車	Tractors Equipped with Farming Equipment
	52	完稅價格	Taxable Value
	53	包裝從物價格	Related Packing Costs
	54	出廠價格	Ex-factory Price
	55	銷售價格	Selling Price
	56	批發商毛利	Wholesale Profits
貨	57	通常價格	General Price
物	58	容器成本	Cost of Container
稅	59	通常標準	General Standard
	60	中央系統型冷氣機	Central Air Conditioning Units
	61	廠商登記	Manufacturer's Registration
	62	保稅工廠	Bonded Factory
	63	產品登記	Product Registration
	64	產品統一編號	Product Numbers

	65	照證	Certificates
	66	替代照證	Substitutes of Certificates
	67	計稅單位	Tax Unit
	68	未稅倉庫	Untaxed Warehouse
	69	未稅貨物移運	Movement of Untaxed Goods
	70	滯報金	Belated Reporting Surcharge
	71	怠報金	Non-reporting Surcharge
	72	滯納金	Belated Surcharge
	73	滯納利息	Belated Interest
	74	實際成本	Actual Cost
	75	先進先出法	The First-in, First-out Method
	76	加權平均法	The Weighted Averaging Method
貨	77	完稅照	Tax Payment Certificate
物	78	免稅照	Tax Exemption Certificate
稅	79	臨時運單	Provisional Transport Certificate
	80	保稅倉庫	Bonded Warehouse
	81	汽缸	Cylinder
	82	牽引機	Tractors
	83	工程車	Engineering Vehicles
	84	低底盤公共汽車	Low Chassis Buses
	85	天然氣公共汽車	Gas Buses
	86	油電混合動力公共汽 車	Hybrid Oil and Electric Buses
	87	電動公共汽車	Electric Buses
	88	身心障礙者復康巴士	Rehabilitation Buses for the Disable
	89	完全以電能為動力之 電動車輛	Fully Electric-driven Passenger Vehicles

	90	油氣雙燃料車	Liquefied Petroleum Gas Passenger Vehicles
	1	證券交易稅	Securities Transaction Tax
	2	代徵人	Collecting Agents
證	3	受讓證券人	Securities Transferee
券	4	買賣交割	Trade Settlement
交	5	緩課股票	Tax-deferred Stocks
易	6	管理股票	Managed Stock
稅	7	證券交易稅之代徵獎 金	Collecting Reward of the Securities Transaction Tax
及	8	期貨交易稅	Futures Transaction Tax
期	9	期貨交易稅之代徵人	Collecting Agent of the Futures Transaction Tax
貨	10	期貨交易稅之代徵獎 金	Collecting Reward of the Futures Transaction Tax
交 易	11	年度證券交易 稅一般代繳稅額繳款 書(限私人間直接買 賣有價證券者使用)	Year Tax Bill for Payment by the Purchaser of Securities Transaction Tax (Applicable to direct personal and/or institutional securities transactions only)
稅	12	股價類期貨契約	Stock Index and Single Stock Futures Contracts
	13	利率類期貨契約	Interest Rate Futures Contracts
	14	選擇權契約或期貨選 擇權契約	Option Contracts or Option Contracts on Futures
	15	其他期貨交易契約	Other Futures Contracts
菸	1	菸酒稅	Tobacco and Alcohol Tax
酒	2	菸	Tobacco
稅	3	酒	Alcohol
	4	紙菸	Cigarettes
	5	菸絲	Cut Tobacco
	6	雪茄	Cigars
	7	釀造酒類	Brewed Alcoholic Beverages

	8	啤酒	Beer
	9	蒸餾酒類	Distilled Spirits
	10	再製酒類	Reprocessed Alcoholic Beverages
	11	米酒	Rice Wine
	12	料理酒	Cooking Alcoholic Products
	13	料理米酒	Cooking Rice Wine
	14	其他酒類	Other Alcoholic Beverages
	15	酒精	Ethyl Alcohol
	16	工業用酒精	Industrial Use Ethyl Alcohol
菸	17	酒精成分	Alcohol Content
酒	18	未變性酒精	Un-denatured Ethyl Alcohol
稅	19	已變性酒精	Denatured Ethyl Alcohol
	20	含藥酒類	Medicated Alcohol
	21	公賣利益	Monopoly Revenue
	22	視為出廠	Being Deemed as Removal from the Factory
	23	酒精性飲料	Alcoholic Beverages
	24	釀造	Brewage
	25	糖化	Saccharification
	26	發酵	Fermentation
	27	蒸餾	Distillation
	28	酒母	Seed
	29	酒糟	Stillage; Distillers Grain; Vinasse ; Grain; Slopp; Dunder
	30	白麴	White Qu
	31	紅麴	Red Qu
	32	健康福利捐	Health and Welfare Surcharge

印	1	印花稅應稅憑證	Taxable Documents for Stamp Tax
花	2	銀錢收據	Receipts for Monetary Payments
稅	3	買賣動產契據	Deeds for Sale of Movables
	4	承攬契據	Contracting Agreements
	5	典賣契據	Contracts for Sale
	6	讓受契據	Contracts for Transfer
	7	分割不動產契據	Contracts for Partition of Real Estate
	8	貼花及註銷	Stamp Affixed and Cancelled
	9	揭下重用	Removed for Reuse
	10	彙總繳納	Paid by Filing a Collective Tax Return
特	1	特種貨物及勞務稅	Specifically Selected Goods and Services Tax
種	2	特種貨物	Specifically Selected Goods
貨	3	特種勞務	Specifically Selected Services
物	4	持有期間	Holding Period
及	5	銷售契約	Sales Contract
勞	6	應稅特種貨物	Taxable Specifically Selected Goods
務	7	免稅特種貨物	Tax-exempt Specifically Selected Goods
稅	8	超輕型載具	Ultra-light Vehicles
	1	經常居住中華民國境 內	Continuous Residence within the R.O.C.
遺	2	贈與	Gift
產	3	以贈與論	Deemed as a Gift
贈	4	遺產總額	Gross Estate
與	5	視為被繼承人遺產	Deemed as Estate Property
稅	6	遺產淨額	Net Taxable Estate
	7	債權及其他請求權不	Unrecoverable or Unexercisable Claims or Other Creditor's

		能收取或行使	Rights
	8	農業用地	Agricultural Land
	9	不計入遺產總額	Exclusions from Gross Estate
	10	不計入贈與總額	Exclusions from the Total Amount of Gifts
	11	贈與附有負擔	Liability Transferred Together with the Gift
	12	課徵標的物	The Taxed Property
	13	實物抵繳	Payment in Kind
	14	確切納稅保證	Definitive Guarantee of Payment of Tax
	15	未結之案件	Unsettled Cases
	16	切結書	Affidavit
遺	17	遺產稅申報書/說明 書	Estate Tax Declaration Form / Instructions
產	18	贈與稅申報書/說明 書	Gift Tax Declaration Form / Instructions
贈	19	遺產稅案件更正申請 書	Application Form for Corrections in an Estate Tax Case
與	20	繼承系統表	Inheritance Tree Diagram
稅	21	贈與稅案件更正(撤 銷)申請書	Application Form for Corrections(Withdrawal) in a Gift Tax Case
	22	遺產稅申報應檢附文 件	Documents which Should Be Submitted along with an Estate Tax Declaration
	23	遺產稅、贈與稅各項 證明核(補)發申請書	Application Form for Issuance(Reissue) of Estate/Gift Tax Certificates
	24	遺產稅延期申報申請 書	Application Form for Deferred Declaration of Estate Tax
	25	主張買賣申請書	Application Form of a Claim on Sales
	26	分配剩餘財產申請書	Application Form for Distribution of Remaining Properties
	27	實物抵繳不動產財 產清單	Payment in KindList of Real Property
	28	遺產稅延期申報	Postponed Filing of Estate Tax
	29	贈與稅延期申報	Postponed Filing of Gift Tax
	30	遺囑執行人	Executor of the Will

	31	繼承人	Heir
	32	受遺贈人	Legatee
	33	債權	Rights of Claim
	34	遺產管理人	Administrator of Estate
	35	法定代理人	Legal Representative
	36	監護人	Guardian
	1	土地稅	Land Tax
	2	累進起點地價	Starting Cumulative Value (SCV)
	3	抵價地	Land in Lieu of Compensation which the Landowner Is Entitled for the Value of Land Reguisitioned under Zone Expropriation
	4	抵費地	Land in Lieu of Expenditure which Shall Be Born by the Landowner After Reconsolidation of Land
	5	公共設施保留地	Land Reserved for Public Facilities
	6	申報地價	Declared Land Value
	7	土地漲價總數額	Total Amount of Land Value Increment
土	8	徴收實物	The Levy on Agricultural Land May Be Paid in Kind
地	9	折價代金	Money Substitution May Be Offered in Kind with Rice or Wheat
稅	10	原規定地價	The Original Decreed Land Value
	11	前次移轉現值	The Previous Transfer Value
	12	空地	Vacant Lot
	13	自用住宅用地	Self-use Residential Land
	14	自耕農地	Self-tilled Agricultural Land
	15	隨賦徵購實物	Purchase of Agricultural Products from Farmers When Collecting Tax Payment in Kind
	16	公告現值	Assessed Present Value
	17	私有土地	Private Land
	18	公有土地	Public Land

	19	土地增值稅自用住宅 用地重購退稅	The Land Value Increment Tax Refunded to Landowner Due to Reacquisition of Self-use Residential Land
	20	都市土地	Urban Land
	21	農業用地	Agricultural Land
	22	非都市土地	Non-urban Land
	23	工業用地	Industrial Land
	1	房屋稅	House Tax
	2	承租人	Tenant
	3	不堪居住	Uninhabitable
	4	未滿一個月不計房屋 稅	No House Tax Shall Be Levied for any Period Shorter Than One Month
	5	合法登記之工廠	Duly-registered Factory
	6	非自住住家用房屋	A House Used for Residential Purposes But Not Occupied by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household
房	7	典權人	Dien-holder
屋	8	典權	Dien Right
稅	9	自住房屋	A House Used for Residential Purpose by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household
	10	供公益出租人出租使 用房屋	A House Leased for Public Welfare Purpose by a Landlord
	11	房屋所有人	House-owner
	12	房屋建造完成	Completed Construction of House
	13	房屋現值	Current Value of a House
	14	房屋標準價格	Standard Value of a House
	15	供人民團體等非營業 用房屋	A House Used for the Operation of Non-Profit Civic Organizations
	16	屋頂游泳池加價	Added Value for a Swimming Pool on the Roof
	17	建造執照	Construction License
	18	使用執照	License of Permit

	19	建築物	Building
	20	面積	Area
	21	起造人	Builder
	22	毀損面積	The Area which was Destroyed
	23	營業用房屋	A House Used For Business Purpose
	1	契稅	Deed Tax
	2	公證	Notarized Certificate
契	3	分割	Partition
稅	4	占有	Possession
	5	交換	Exchange
	6	共有	Co-owned
	7	判決確定日	The Date of Final Judgment Rendered by the Court
	8	承典	Creation of Dien
	9	契稅申報起算日	The Starting Date for Filing of Deed Tax
	10	契價	The Value of a Deed
	11	怠報金	Delinquent Reporting Surcharge
	12	匿報契稅	Evasion of the Reporting of Deed Tax
	13	區分所有	The Portion of Strata Titled
	14	短報	Under-reports
	15	買賣	A Sale
	16	贈與	A Bestowal or a Donation
	17	權利變更登記	Registration of the Transfer of the Title Right
	18	變更起造人	A Change in the Name of the Builder
使	1	使用牌照稅	Vehicle License Tax
用	2	交通工具	Transportation Equipment

牌	3	汽缸總排氣量	Total Cylinder Displacement Volume
照	4	軍隊裝備編制內之交 通工具	Military T/O Transportation Equipment
稅	5	公共團體設立之醫院	Public Hospitals
	6	裝配之交通工具	Assembled Transportation Equipment
	7	利用非交通工具之設 備	Using Non-transportation Equipment
	8	事供公共安全使用之 交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Safety
	9	專供衛生使用之交通 工具	Transportation Equipment Used Exclusively for the Purpose of Public Health
	10	供身心障礙者使用之 交通工具	Transportation Equipment Used by Mentally or Physically Disabled Persons
	11	臨時牌照及試車車牌	Temporary License and License for Automobile Testing
	12	逾期使用	Use of an Expired License
	13	移用使用牌照	A Vehicle License Used for Another Vehicle
t.st+	1	娛樂稅	Amusement Tax
娛	2	代徵人	Collecting Agent
樂	3	技藝表演	Acrobatics Show
稅	4	競技比賽	Competitions of Skill and Other Contests
	5	其他提供娛樂設施	Other places, facilities or activities that Provide Facilities for Recreation or Entertainment
	6	公益慈善演出	Activities for Public Interest and Charity
	7	代徵	Tax Collection by an Agent
	8	代徵獎勵金	Reward for Tax Collecting Agents
	9	不予代徵	Negligent Tax Collection by an Agent
	1	稅捐稽徵法	Tax Collection Act
稅	2	稅捐稽徵法施行細則	Enforcement Rules of the Tax Collection Act
捐	3	稅捐	Tax
稽	4	稅捐法定主義	Principle of Taxation by Law

徵	5	互惠免稅	Reciprocal Tax Exemption
法	6	稅捐優先受償權	Priority in the Collection of Taxes Over General Claims by Creditors
	7	破產財團	Bankruptcy Estate
	8	破產債權	Obligatory Claim Against the Bankruptcy
	9	別除權	Right of Exclusion
	10	破產財團費用	Expense of the Bankruptcy Estate
	11	破產財團債務	Debts of the Bankruptcy Estate
	12	公司重整	Company Reorganization
	13	重整債權	An Obligatory Claim Against the Reorganization of the Company
	14	重整債務	Debts Incurred During Company Reorganization
稅	15	緩繳	Deferred Payment of Taxes
捐	16	相當擔保	Equivalent Collateral
稽	17	納稅義務人權益之保 護	The Protection of Taxpayer's Rights
徵	18	共有財產	Jointly-owned Property
法	19	分別共有	Co-owned
	20	公同共有	Owned-in-common
	21	公司合併	Company Merger
	22	概括承受	General Assumption
	23	繳納通知文書	Tax Payment Notice
	24	繳納期限	Deadline for the Payment of Tax
	25	查對更正	Check and Correction
	26	送達	Service of Documents
	27	寄存送達	Service of Documents by Mail to the Location of the Competent Autonomous or Police Authorities
	28	公示送達	Service of Documents by Publication

	29	應受送達人	A Person to Whom the Service of Documents Is Attempted
	30	委託送達	Service of Documents by a Government Organization Entrusted
	31	補充送達	Supplementary Service of Documents
	32	滯納金	Belated Surcharge
	33	核課期間	Assessment Period
	34	徵收期間	Collection Period
	35	參與分配	Participate in the Distribution of the Proceeds from the Court-enforced Sale of a Property
	36	稅捐保全	Tax Safeguards
	37	禁止財產處分	Prohibited from the Disposal of Property
稅	38	限制出境	Restriction on Leaving the ROC
捐	39	提前徵收	Collection Prior to the Statutory Date of the Amount to Be Paid in Taxes Falls Due
稽	40	溢繳退稅	Refund of Overpaid Tax
徵	41	退稅抵欠	Offset the Refundable Taxes Payable Against the Delinquent Taxes Receivable
法	42	搜索	Search
	43	扣押	Seizure
	44	課稅資料保密	Preserve the Confidentiality of Taxation Information
	45	執行名義	A Ground for Execution
	46	稅捐行政救濟	Administrative Remedies
	47	復查	Recheck
	48	撤銷重核	Cancel and Reassess
	49	稅務協談	Meeting to Resolve Disputes in Taxation Cases
	50	代徵	Taxes Collection by Agent
	51	強制執行	Compulsory Execution
	52	拘提管收	Arrested and Taken into Custody

	53	暫緩移送執行	Deferral of the Compulsory Execution
	54	停止執行	Cessation of the Compulsory Execution
	55	租稅罰	Tax-related Punishment
	56	租稅刑罰	Tax-Related Penal Punishment
	57	行為罰	Punishment for Violation of a Duty to Act in Relation to the Tax Law
	58	漏稅罰	Punishment for Tax Evasion
	59	擇一從重處罰	Imposition of the Severest of the Punishments
	60	自動補報補繳免罰	Remitted from Punishment on Presentation of a Supplementary Tax Declaration and a Payment of Taxes
稅	61	减免處罰	Mitigate or Remit the Punishment
捐	62	從新從輕原則	The Principle of Applying the Newer or the More Lenient Law
稽	63	裁罰金額倍數參考表	Reference Table for Fines and Multiples of Punishments
徵	64	準用	Apply Mutatis Mutandis
法	65	全國財產資料查詢申 請書	Application Form for Inquiry into Taxpayer's Nationwide Property Information
	66	債權人查調債務人課 稅資料申請書	Application Form for Creditor Inquiring about the Taxation Information of Debtor
	67	檢舉逃漏稅獎金	The Reward for an Informant or Accuser Providing Information Regarding Tax Evasion
	68	支付命令	Payment Order
	69	債權憑證	Certificate of the Obligatory Claim
	70	本票	Promissory Note
	71	假扣押	Provisional Attachment
	72	假處分	Provisional Injunction
	73	假執行	Provisional Execution
	74	調解筆錄	Mediation Record
	75	和解筆錄	Settlement Record
	76	實質課稅原則	The Principle of Substantive Taxation

	77	協力義務	The Obligation of Taxpayers to Assist by Reporting the Required Information
	78	清算人	Liquidator
	79	租稅規避	Tax Avoidance
	1	記帳士	Certified Public Bookkeeper
記	2	記帳士登錄表申請書	Application Form for Registration of a Certified Public Bookkeeper
帳	3	記帳士履歷表	Resume of a Certified Public Bookkeeper
士	4	記帳士登錄表	Registration Form for a Certified Public Bookkeeper
法	5	記帳士登錄(登記)事 項變更申請書	Application Form for Modification of the Registration of a Certified Public Bookkeeper
	6	記帳士註銷登錄申請 書	Application Form for Revoking the Registration of a Certified Public Bookkeeper
	7	記帳及報稅代理人	Bookkeeper and Tax Return Filing Agent
	8	記帳及報稅代理人執 業登錄申請書	Application Form for Practice Registration of Bookkeeper and Tax Return Filing Agent
	9	記帳及報稅代理人登錄(記)、變更登錄 (記)卡	Registration (or Modifying Registration) Card for Bookkeeper and Tax Return Filing Agent
	1	納稅者權利保護法	The Taxpayer Rights Protection Act
納	2	納稅者權利保護法施 行細則	Enforcement Rules of the Taxpayer Rights Protection Act
稅	3	稅務專業法庭	Taxation Special Tribunals
者權	4	納稅者權利保護諮詢 會	Taxpayer Rights Protection Advisory Committee
利保	5	納稅者權利保護官	Taxpayer Ombudsmen
護 法	6	推計課稅	Tax Estimation
	7	基本生活費	The Expense for Maintaining the Basic Living
	1	晶片金融卡繳稅	Tax Payment by Financial Chip Card
稅	2	便利商店繳款	Tax Payment at Convenience Stores
務	3	自動櫃員機轉帳繳稅	Tax Payment by ATM Transfer
行	4	信用卡繳稅	Tax Payment by Credit Card

政	5	約定轉帳繳稅	Tax Payment by Designated Account Transfer
	6	電話語音及網際網路 轉帳繳稅	Tax Payment by Phone or E-transactions from Current or Savings Accounts
	7	戶籍謄本	Household Registration Transcript
	8	除戶戶籍謄本	Household Registration Cancellation Transcript
	9	全功能櫃臺	General Service Counter