

# 稅捐稽徵法中英文對照

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## Tax Collection Act (2010.01.06 Amended)

本表中英條文資料來源：法務部全國法規資料庫 <http://mojlaw.moj.gov.tw/>

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## 第一章 總則

### 第 1 條 (適用範圍)

稅捐之稽徵，依本法之規定，本法未規定者，依其他有關法律之規定。

### 第 1-1 條

財政部依本法或稅法所發布之解釋函令，對於據以申請之案件發生效力。但有利於納稅義務人者，對於尚未核課確定之案件適用之。

### 第 2 條 (稅捐定義)

本法所稱稅捐，指一切法定之國、省(市)及縣(市)稅捐。但不包括關稅及礦稅。

### 第 3 條 (稽徵機關)

稅捐由各級政府主管稅捐稽徵機關稽徵之，必要時得委託代徵；其辦法由行政院定之。

### 第 4 條 (使領館等免稅之核定)

財政部得本互惠原則，對外國派駐中華民國之使領館及享受外交官待遇之人員，暨對雙方同意給與免稅待遇之機構及人員，核定免徵稅捐。

### 第 5 條 (與外國互免稅捐之商訂)

財政部得本互惠原則，與外國政府商訂互免稅捐，於報經行政院核准後，以外交換文方式行之。

### 第 6 條

稅捐之徵收，優先於普通債權。土地增值稅、地價稅、房屋稅之徵收，優先於一切債權及抵押權。

## Chapter 1 General Provisions

### Article 1

Collection of taxes shall be governed by this Act; with regard to matters not provided for under this Act, the relevant provisions of other acts and regulations shall govern.

### Article 1-1

The effectiveness of any interpretative letter or directive issued by the Ministry of Finance in accordance with this Act or any relevant tax act shall inure to the underlying case for which the interpretative letter or directive is issued; provided, however, that in the event that the interpretative letter or directive is favorable to other taxpayer(s), the same shall be applicable to the case(s) pending final decision(s).

### Article 2

The term "taxes" as used under this Act shall refer to all the taxes leviable by the state government, provincial (municipal) and county (city) governments, exclusive of customs duties and mining tax

### Article 3

Collection of taxes shall be effected by the competent tax collection authorities of the governments at various levels and, when necessary, may be entrusted to tax collection agents in accordance with the regulations to be prescribed by the Executive Yuan.

### Article 4

The Ministry of Finance may, based on the principle of reciprocity, decide to grant tax exemption privilege to foreign embassies and consulates and their officials and personnel residing and entitled to diplomatic immunity in the Republic of China, and the organizations and personnel eligible for tax exemption in each other's country as mutually agreed upon by the Republic of China and the foreign country concerned.

### Article 5

The Ministry of Finance may, based on principle of reciprocity, enter into a reciprocal tax exemption treaty with a foreign country and put it into force after having obtained the approval of the Executive Yuan thereon and completed the formality of treaty exchange with said foreign country.

### Article 6

Collection of taxes shall have priority over general claims by creditors.  
Collection of land value increment tax, land value tax and house tax shall have priority over all claims and mortgages.

經法院或行政執行署執行拍賣或交債權人承受之土地，執行法院或行政執行署應於拍定或承受五日內，將拍定或承受價額通知當地主管機關，依法核課土地增值稅、地價稅、房屋稅，並由執行法院或行政執行署代為扣繳。

With regard to land sold at an auction or succeeded by creditor(s) upon the execution of a court or Administrative Enforcement Agency ruling, the executing court or Administrative Enforcement Agency shall, within five (5) days after the completion of said auction or succession process, notify the local competent authorities of the auction or succession price for it to assess land value increment tax, land value tax and house tax accordingly. The land value increment tax, land value tax and house tax so assessed shall be withheld by the executing court or Administrative Enforcement Agency.

**第 7 條 (破產財團成立後之應納稅捐)**

破產財團成立後，其應納稅捐為財團費用，由破產管理人依破產法之規定清償之。

**Article 7**

After formation of a bankruptcy estate, any tax payable thereon shall be deemed an expense of the bankruptcy estate and shall be paid in full by the trustee in bankruptcy, subject to the provisions set forth under the Bankruptcy Act.

**第 8 條 (公司重整中發生之稅捐)**

公司重整中所發生之稅捐，為公司重整債務，依公司法之規定清償之。

**Article 8**

Taxes arising from the reorganization of a company shall be deemed the debts incurred during the reorganization of the company and shall be paid in full subject to the provisions set forth under the Company Act.

**第 9 條 (納稅義務人應為行為之時間)**

納稅義務人應為之行為，應於稅捐稽徵機關之辦公時間內為之。但繳納稅捐，應於代收稅款機構之營業時間內為之。

**Article 9**

The statutory duty of a taxpayer shall be performed during the office hours of the tax collection authorities concerned, except for the duty of payment of taxes which shall be performed during the office hours of the acting tax collecting institution concerned.

**第 10 條 (納稅期間之延長)**

因天災、事變而遲誤依法所定繳納稅捐期間者，該管稅捐稽徵機關，得視實際情形，延長其繳納期間，並公告之。

**Article 10**

Where a taxpayer failed to pay taxes within the statutory tax-paying period due to the occurrence of a natural disaster or incident, the competent tax collection authorities may, based on the situation, extend the tax-paying period and make a public announcement of such extension.

**第 11 條 (憑證保存年限)**

依稅法規定應自他人取得之憑證及給予他人憑證之存根或副本應保存五年。

**Article 11**

Documentary evidence which should be obtained from other persons and counterfoil or duplicate of documentary evidence which should be issued to other persons under the tax act shall be kept for a period of five (5) years.

**第 11-1 條 (相當擔保之意義)**

本法所稱相當擔保，係指相當於擔保稅款之左列擔保品：

**Article 11-1**

The term "equivalent collateral" as used under this Act shall refer to any of the following properties furnished as collateral having a value equivalent to the amount of tax secured:

- 一、黃金，按九折計算，經中央銀行掛牌之外幣、核准上市之有價證券，按八折計算；其計值辦法，由財政部定之。
- 二、政府發行經規定可十足提供公務擔保之公債，按面額計值。
- 三、銀行存款單摺，按存款本金額計值。
- 四、其他經財政部核准，易於變價及保管，且無產權糾紛之財產。

1. Gold (at a 10% discount); any exchangeable foreign currency as approved by the Central Bank of China and listed securities (at a 20% discount); the regulations governing valuation of the foregoing collaterals shall be prescribed by the Ministry of Finance;
2. Government bonds allowed to be furnished as collateral (at full face value thereof);
3. Bank account passbook (at the principal account of the deposit); or
4. Any other property approved by the Ministry of Finance which is easy for sale and custody and free from any dispute over proprietary rights.

### **第 11-2 條**

依本法或稅法規定應辦理之事項及應提出之文件，得以電磁紀錄或電子傳輸方式辦理或提出；其實施辦法，由財政部訂之。

### **Article 11- 2**

Matters to be transacted and documents to be submitted under this Act or any applicable tax act may be in the form of computer records or transmitted or submitted via electronic transmission medium; the regulations governing the operation thereof shall be prescribed by the Ministry of Finance.

## **第一章之一 納稅義務人權利之保護**

## **Chapter 1-1 The Protection of Taxpayer's Rights**

### **第 11-3 條**

財政部依本法或稅法所發布之法規命令及行政規則，不得增加或減免納稅義務人法定之納稅義務。

### **Article 11- 3**

The legal orders and administrative rules issued by the Ministry of Finance in accordance with this Act or any relevant tax act shall not increase or reduce the taxpayer's legal tax payment duty.

### **第 11-4 條**

稅法或其他法律為特定政策所規定之租稅優惠，應明定實施年限並以達成合理之政策目的為限，不得過度。  
前項租稅優惠之擬訂，應經稅式支出評估。

### **Article 11- 4**

A tax act or any other act with specific policy oriented tax incentives shall provide a definite implementation period as well as to attain the reasonable policy goal as its limit and nothing more.  
The enactment of tax incentives in the preceding paragraph shall be evaluated with tax-form expenditure.

### **第 11-5 條**

稅捐稽徵機關或財政部賦稅署指定之調查人員，於進行調查前，除通知調查將影響稽徵或調查目的者外，應以書面通知被調查者調查或備詢之事由及範圍。被調查者如委任代理人，該代理人應於接受調查或備詢時，出具委任書。  
被調查者或其代理人經稅捐稽徵機關或財政部賦稅署之許

### **Article 11- 5**

The investigator(s) appointed by the tax collection authority or the Taxation Agency of the Ministry of Finance shall notify, prior to the start of the investigation, the affected tax collection authority or agency for such purpose, in addition to the written notice to the person under investigation, specifying the purpose and scale of such investigation. If the person under investigation has assigned an agent, the agent shall present power of attorney during the investigation and inquiry.  
The person under investigation or his/her agent may, with the permission of the tax collection authority or the Taxation Agency of

可，得偕同輔佐人到場接受調查或備詢。

the Ministry of Finance, appear in the company of his/her assistant at the investigation and inquiry.

### **第 11-6 條**

稅捐稽徵機關故意以不正當方法取得之自白且與事實不相符者，不得作為課稅或處罰之證據。

### **Article 11- 6**

A confession unduly obtained by a tax collection authority and in violation of the fact shall not be presented as evidence for assessment or punishment.

### **第 11-7 條**

稅捐稽徵機關應設置適當場所，聆聽陳情或解答納稅義務人問題。

### **Article 11- 7**

The tax collection authority shall provide a proper place for petition or answering to the question of taxpayer's case.

## **第二章 納稅義務**

## **Chapter 2 Obligation to Pay Taxes**

### **第 12 條 (共有財產之納稅義務人)**

共有財產，由管理人負納稅義務；未設管理人者，共有人各按其應有部分負納稅義務，其為共同共有時，以全體共同共有人為納稅義務人。

### **Article 12**

For a jointly-owned property, the manager thereof shall be the taxpayer. In the event where no manager is appointed to a jointly-owned property, each of the co-owners thereof shall pay the taxes for his/her own portion of such jointly-owned property he/she owns respectively. If the property is collectively owned by a plural persons, all the collective owners as a whole shall be collectively regarded as the taxpayer.

### **第 12-1 條**

涉及租稅事項之法律，其解釋應本於租稅法律主義之精神，依各該法律之立法目的，衡酌經濟上之意義及實質課稅之公平原則為之。

### **Article 12- 1**

In relation to laws involving taxation, such laws should be construed in accordance with the principle of taxation by law and the respective purposes of the relevant laws, balancing therewith the economic purposes and the principle of equality in substantive taxation.

稅捐稽徵機關認定課徵租稅之構成要件事實時，應以實質經濟事實關係及其所生實質經濟利益之歸屬與享有為依據。

The tax collection authority acknowledges that the constituent elements and facts of the tax assessment shall be based on the existence of actual economic relationships and their related interests.

前項課徵租稅構成要件事實之認定，稅捐稽徵機關就其事實有舉證之責任。

The tax collection authority shall bear the burden of proof in ascertaining the constituent elements and facts of the tax assessment in the preceding paragraph.

納稅義務人依本法及稅法規定所負之協力義務，不因前項規定而免除。

The obligation of taxpayers to assist the reporting of the required information according to this Act and any relevant tax acts is not exempted from the provision in the preceding paragraph.

### **第 13 條 (清算人之納稅義務)**

法人、合夥或非法人團體解散清算時，清算人於分配賸餘財產前，應依法按稅捐受清償之順序，繳清稅捐。

### **Article 13**

During the process of liquidation upon the dissolution of a juristic person, a partnership or a non-juristic person organization, the liquidator shall, prior to the distribution of residual assets, pay in full the outstanding taxes in the order of payment as specified under

清算人違反前項規定者，應就未清繳之稅捐負繳納義務。

the applicable acts.

In the event where the liquidator acts contrary to the provisions of the preceding Paragraph, the liquidator shall pay the outstanding taxes.

#### **第 14 條 (遺囑執行人等之納稅義務)**

納稅義務人死亡，遺有財產者，其依法應繳納之稅捐，應由遺囑執行人、繼承人、受遺贈人或遺產管理人，依法按稅捐受清償之順序，繳清稅捐後，始得分割遺產或交付遺贈。遺囑執行人、繼承人、受遺贈人或遺產管理人，違反前項規定者，應就未清繳之稅捐，負繳納義務。

#### **Article 14**

Upon the death of a taxpayer, the will executor, heir(s), beneficiary (beneficiaries) or the estate administrator may divide the estate or deliver the gift property, if any, only after having paid all outstanding taxes in the order of payment specified under the applicable acts.

In the event that the will executor, heir(s), beneficiary (beneficiaries) or the estate administrator acts contrary to the provisions of the preceding Paragraph, he/she shall pay in full the outstanding taxes.

#### **第 15 條 (營利事業合併後欠稅之承擔)**

營利事業因合併而消滅時，其在合併前之應納稅捐，應由合併後存續或另立之營利事業負繳納之義務。

#### **Article 15**

Where a profit-seeking enterprise ceases to exist after a merger, the surviving or newly incorporated profit-seeking enterprise shall pay in full the taxes originally payable by the dissolved enterprise prior to the merger.

### **第三章 稽徵**

### **Chapter 3 Collection of Taxes**

#### **第一節 繳納通知書**

#### **Section 1 Tax Payment Notice**

#### **第 16 條 (繳納通知文書之填發)**

繳納通知文書，應載明繳納義務人之姓名或名稱、地址、稅別、稅額、稅率、繳納期限等項，由稅捐稽徵機關填發。

#### **Article 16**

A tax payment notice shall contain the particulars, including the name or title and address of the taxpayer, type of tax, tax amount, tax rate and the deadline for payment of the tax payable, and shall be issued by the tax collection authorities.

#### **第 17 條 (查對更正)**

納稅義務人如發現繳納通知文書有記載、計算錯誤或重複時，於規定繳納期間內，得要求稅捐稽徵機關，查對更正。

#### **Article 17**

Upon discovery of any incorrect entry, computation error or duplication in the contents of a tax payment notice issued under this Act, the taxpayer receiving such notice may, within the prescribed tax-paying period, apply with the tax collection authorities for review and correction.

#### **第二節 送達**

#### **Section 2 Service**

#### **第 18 條**

繳納稅捐之文書，稅捐稽徵機關應於該文書所載開始繳納稅

#### **Article 18**

Service of a document regarding the payment of tax(es) shall be executed by the tax collection authorities before the commencement

捐日期前送達。

date of payment of said tax(es) as stated in the document to be served.

### 第 19 條 (應受送達人)

為稽徵稅捐所發之各種文書，得向納稅義務人之代理人、代表人、經理人或管理人以為送達，應受送達人在服役中者，得向其父母或配偶以為送達；無父母或配偶者，得委託服役單位代為送達。

為稽徵土地稅或房屋稅所發之各種文書，得以使用人為應受送達人。

對公司共有人中之一人為送達者，其效力及於全體。

### Article 19

Various documents to be issued for the collection of tax(es) may be served to the agent, representative, manager or administrator of the taxpayer. In the event that the person to whom the service of a document is to be executed is serving military service, the service thereof shall be made to his parent or spouse, or through the military unit that he serves if he has no living parent or spouse.

For the documents issued for the collection of land tax or house tax, the user of such land or house may be named the recipient of said documents.

The effect of service of document to one of collective co-owners shall inure to all co-owners.

## 第三節 徵收

## Section 3 Collection of Taxes

### 第 20 條 (加徵滯納金之統一規定)

依稅法規定逾期繳納稅捐應加徵滯納金者，每逾二日按滯納數額加徵百分之一滯納金；逾三十日仍未繳納者，移送法院強制執行。

### Article 20

In the event that a taxpayer is subject to delinquency charge for his/her/its failure to pay the tax by the deadline specified under the applicable tax act, a delinquency charge in an amount equal to one percent (1%) of the amount of said tax shall be charged for every two (2) days of delay. Where the period of delay exceeds thirty (30) days, the case shall be referred to the court for compulsory execution.

### 第 21 條 (核課期間)

稅捐之核課期間，依左列規定：

一、依法應由納稅義務人申報繳納之稅捐，已在規定期間內申報，且無故意以詐欺或其他不正當方法逃漏稅捐者，其核課期間為五年。

二、依法應由納稅義務人實貼之印花稅，及應由稅捐稽徵機關依稅籍底冊或查得資料核定課徵之稅捐，其核課期間為五年。

三、未於規定期間內申報，或故意以詐欺或其他不正當方法逃漏稅捐者；其核課期間為七年。

在前項核課期間內，經另發現應徵之稅捐者，仍應依法補徵或並予處罰，在核課期間內未

### Article 21

Periods for assessment shall be determined in accordance with the following provisions:

1.For the tax which should be declared and paid by a taxpayer under the act and has been declared within the statutory period for filing tax return, and which the taxpayer has no intention to evade by fraud or any other unrighteous means, the period for assessment shall be five (5) years.

2.For the stamp tax payable by a taxpayer under the act and any other tax which should be assessed by the tax collection authorities based on the data recorded in the Tax Registration Book or obtained through investigation, the period for assessment shall be five (5) years.

3.For the tax which is not declared within the statutory period for filing tax return or has been intentionally evaded by the taxpayer by fraud or any other unrighteous means, the period for assessment shall be seven (7) years.

During the periods for taxation set forth in the preceding Paragraph, if any additional tax is found to be assessable on the same taxpayer under investigation, the taxpayer shall still be required to make

經發現者，以後不得再補稅處罰。

supplemental payment thereof and/or subject to punishment for insufficient payment of said tax; however, no supplemental tax may be assessed or punishment may be imposed in respect of any additional tax which is found to be assessable after the expiry of the applicable statutory period for taxation.

### **第 22 條 (核課期間之起算)**

前條第一項核課期間之起算，依左列規定：

一、依法應由納稅義務人申報繳納之稅捐，已在規定期間內申報者，自申報日起算。

二、依法應由納稅義務人申報繳納之稅捐，未在規定期間內申報繳納者，自規定申報期間屆滿之翌日起算。

三、印花稅自依法應貼用印花稅票日起算。

四、由稅捐稽徵機關按稅籍底冊或查得資料核定徵收之稅捐，自該稅捐所屬徵期屆滿之翌日起算。

### **Article 22**

Commencement date of the period for assessment set forth in Paragraph One of the preceding Article shall be determined in accordance with the following provisions:

1. For a tax which should be voluntarily declared and has been declared by the taxpayer under the act within the statutory period for filing tax return, the commencement date shall be the actual filing date of the tax return filed by the taxpayer.

2. For a tax which should be declared voluntarily by the taxpayer under the act but has not been declared within the statutory period for filing a tax return, the commencement date shall be the date following the expiration date of the statutory period for filing the tax return.

3. For stamp tax, the commencement date shall be the date on which the stamp tax becomes payable under the act.

4. For a tax which is assessed by the tax collection authorities based on the data recorded in the Tax Registration Book or obtained through investigation, the commencement date shall be the date following the expiration date of the period of collection of such tax.

### **第 23 條**

稅捐之徵收期間為五年，自繳納期間屆滿之翌日起算；應徵之稅捐未於徵收期間徵起者，不得再行徵收。但於徵收期間屆滿前，已移送執行，或已依強制執行法規定聲明參與分配，或已依破產法規定申報債權尚未結案者，不在此限。

應徵之稅捐，有第十條、第二十五條、第二十六條或第二十七條規定情事者，前項徵收期間，自各該變更繳納期間屆滿之翌日起算。

依第三十九條暫緩移送執行或其他法律規定停止稅捐之執行者，第一項徵收期間之計算，應扣除暫緩執行或停止執行之期間。

稅捐之徵收，於徵收期間屆滿前已移送執行者，自徵收期間

### **Article 23**

The period for collection of a specific tax shall be five (5) years commencing from the date following the expiration date of the period for payment of said tax. Any tax which is collectable but has not been collected during the period for tax collection shall no longer be collectable, except that the tax for which a request for compulsory execution has been forwarded to Administrative Enforcement Agency, or a declaration for participation in distribution has been filed with the court in accordance with the provisions of the Compulsory Execution Act, or a claim has been filed in accordance with the Bankruptcy Act and is pending.

With regard to the taxes collectable under Article 10, 25, 26 or 27, the period for tax collection set forth in the preceding Paragraph shall commence from the date following the expiration date of the altered period for tax payment.

Where the forwarding of a request for compulsory execution is held in abeyance under Article 39 hereof or the collection of tax is suspended under other acts, the duration of such temporary deferral or suspension of execution of taxation shall be excluded or deducted from the period for tax collection.

Any uncollected tax which has been forwarded to Administrative Enforcement Agency for compulsory execution shall be effective for



屆滿之翌日起，五年內未經執行者，不再執行，其於五年期間屆滿前已開始執行，仍得繼續執行；但自五年期間屆滿之日起已逾五年尚未執行終結者，不得再執行。

本法中華民國九十六年三月五日修正前已移送執行尚未終結之案件，自修正之日起逾五年尚未執行終結者，不再執行。

## 第 24 條

納稅義務人欠繳應納稅捐者，稅捐稽徵機關得就納稅義務人相當於應繳稅捐數額之財產，通知有關機關，不得為移轉或設定他項權利；其為營利事業者，並得通知主管機關，限制其減資或註銷之登記。

前項欠繳應納稅捐之納稅義務人，有隱匿或移轉財產、逃避稅捐執行之跡象者，稅捐稽徵機關得聲請法院就其財產實施假扣押，並免提供擔保。但納稅義務人已提供相當財產擔保者，不在此限。

在中華民國境內居住之個人或在中華民國境內之營利事業，其已確定之應納稅捐逾法定繳納期限尚未繳納完畢，所欠繳稅款及已確定之罰鍰單計或合計，個人在新臺幣一百萬元以上，營利事業在新臺幣二百萬元以上者；其在行政救濟程序終結前，個人在新臺幣一百五十萬元以上，營利事業在新臺幣三百萬元以上，得由財政部函請內政部入出國及移民署限制其出境；其為營利事業者，得限制其負責人出境。但已提供相當擔保者，應解除其限制。

財政部函請內政部入出國及移民署限制出境時，應同時以書面敘明理由並附記救濟程序通知當事人，依法送達。

5 years commencing from the date following the expiration date of the period for tax collection. The period of execution, starting on a date with the five-year period, may remain effective for a period of five more years after the end of the five-year period. In the case that at the end of the said ten years (five plus five) that the compulsory execution has not yet been concluded, such order will no longer be effective.

Where a case has been forwarded to Administrative Enforcement Agency for compulsory execution but has not yet been concluded, it cannot remain open for more than five years commencing from the date of this amendment on 5th March 2007.

## Article 24

Where a taxpayer fails to make a due tax payment, the tax collection authorities may notify the government authorities concerned to prohibit said taxpayer from transferring or creating other rights over the property of the taxpayer at a value equivalent to the amount of the outstanding tax payable, and may, if the taxpayer is a profit-seeking enterprise, notify the competent authorities to prohibit said taxpayer from reducing its capital or applying for the cancellation of its registration.

In the event of any indication that the taxpayer failing to make the due tax payment as described in the preceding Paragraph intends to conceal or transfer his/her/its property or to evade tax, the tax collection authorities may, without furnishing any security, apply with the court for a provisional seizure of his/her/its property, except in the case where the taxpayer has furnished property equivalent to the tax payable as security.

Any individual residing in the Republic of China or any profit-seeking enterprise operating within the territory of the Republic of China, which fails to pay tax in due date, the single account of tax due or the combined account of tax due plus fine, if over the amount of NT\$1,000,000 for the individual or over the amount of NT\$2,000,000 for the profit-seeking enterprise; as well as before the conclusion of procedures for administrative remedies, if the amount is over NT\$1,500,000 for the individual, and the amount is over NT\$3,000,000 for the profit-seeking enterprise, the Ministry of Finance may request, the National Immigration Agency of the Ministry of Interior to restrict the said taxpayer from exiting the Republic of China. If the taxpayer is a profit-seeking enterprise, the responsible person thereof may be restricted from exiting the Republic of China. However, in the event that the taxpayer has furnished property equivalent to the tax payable as security, such restriction shall be lifted.

When the Ministry of Finance requests, the National Immigration Agency of the Ministry of Interior to restrict the said taxpayer from exiting the Republic of China, it shall also simultaneously notice, the said taxpayer in writing the reasons with remarks for the procedures for administrative remedies and delivers the notice as

稅捐稽徵機關未執行第一項或第二項前段規定者，財政部不得依第三項規定函請內政部入出國及移民署限制出境。

限制出境之期間，自內政部入出國及移民署限制出境之日起，不得逾五年。

納稅義務人或其負責人經限制出境後，具有下列各款情形之一，財政部應函請內政部入出國及移民署解除其出境限制：

- 一、限制出境已逾前項所定期間者。
- 二、已繳清全部欠稅及罰鍰，或向稅捐稽徵機關提供欠稅及罰鍰之相當擔保者。
- 三、經行政救濟及處罰程序終結，確定之欠稅及罰鍰合計金額未滿第三項所定之標準者。
- 四、欠稅之公司組織已依法解散清算，且無贖餘財產可資抵繳欠稅及罰鍰者。
- 五、欠稅人就其所欠稅款已依破產法規定之和解或破產程序分配完結者。

### 第 25 條 (稅捐之保全(二))

有左列情形之一者，稅捐稽徵機關，對於依法應徵收之稅捐，得於法定開徵日期前稽徵之。但納稅義務人能提供相當擔保者，不在此限：

- 一、納稅義務人顯有隱匿或移轉財產，逃避稅捐執行之跡象者。
  - 二、納稅義務人於稅捐法定徵收日期前，申請離境者。
  - 三、因其他特殊原因，經納稅義務人申請者。
- 納稅義務人受破產宣告或經裁定為公司重整前，應徵收之稅捐而未開徵者，於破產宣告或公司重整裁定時，視為已到期之破產債權或重整債權。

### 第 25-1 條

prescribed by law.

If the tax collection authorities fail to carry out the preceding Paragraph 1 or Paragraph 2, the Ministry of Finance may not request, the National Immigration Agency of the Ministry of Interior to restrict the said taxpayer from exiting the Republic of China in accordance with Paragraph 3.

The period of restriction from exiting the Republic of China by the National Immigration Agency of the Ministry of Interior shall not be over five years from the date of enforcement.

The taxpayer or the responsible person of an enterprise, if falls under any of the falling conditions, the Ministry of Finance may request, the National Immigration Agency of the Ministry of Interior to lift such restriction:

- 1.Restriction from exiting the Republic of China has already over the period provided in the preceding paragraph.
- 2.The taxpayer has paid the tax due and fine, or has furnished property equivalent to the tax payable as security to the tax collection authorities.
- 3.The administrative remedy and penalty procedures were concluded, and the combined amount of the tax due and fine is under standard provid in paragraph 3.
- 4.The company which owes the tax has been dissolved and settled by law, and has no remaining assets to pay for tax and fine.
- 5.The tax due by the taxpayer has been allocated in accordance with settlement or bankruptcy procedure of the Bankrupt Law.

### Article 25

Under any of the following circumstances, the tax collection authorities may collect any tax leviable under the act prior to the statutory date of taxation of such tax, except in the case where the taxpayer has furnished property equivalent to the tax payable as security:

- 1.Where there is an indication that the taxpayer is apparently intending to conceal or transfer his/her/its property or to evade tax;
- 2.Where the taxpayer applies for an exit permit prior to the statutory commencement date of collection of such tax; or
- 3.Where early tax collection is applied for by the taxpayer for any other specific reason.

Any tax which is collectible by law but has not been collected before the taxpayer concerned is declared bankrupt or is ordered by a court ruling to proceed with company reorganization shall be deemed a due obligatory claim against the bankrupt or a due claim in the company reorganization upon the announcement of bankruptcy or rendition of the ruling for company reorganization.

### Article 25- 1

依本法或稅法規定應補、應退或應移送強制執行之稅捐在一定金額以下者，財政部得視實際需要，報請行政院核定免徵、免退或免予移送強制執行。

In accordance with this Act or any relevant tax act, where the amount of tax which shall be paid additionally, refunded or transferred to for compulsive execution by the tax collection authority, is less than a specific amount, the Ministry of Finance may, depending upon the actual situation and after obtaining the approval of the Executive Yuan, waive the payment, refund or compulsive execution.

#### 第四節 緩繳

#### Section 4 Deferred Payment of Taxes

##### 第 26 條 (延期或分期繳納)

納稅義務人因天災、事變或遭受重大財產損失，不能於法定期間內繳清稅捐者，得於規定納稅期間內，向稅捐稽徵機關申請延期或分期繳納，其延期或分期繳納之期間，不得逾三年。

##### Article 26

In the event that a taxpayer is unable to pay in full a tax within the statutory period for tax payment upon the occurrence of a natural disaster, incident or the suffering of material property loss, an application may be filed with the competent tax collection authorities within the statutory period for tax payment for the deferral of the tax payment or for payment by installments; the period of such deferral or installment payments shall not exceed three (3) years.

##### 第 27 條 (緩繳權利之停止)

納稅義務人對核准延期或分期繳納之任何一期應繳稅捐，未如期繳納者，稅捐稽徵機關應於該期繳納期間屆滿之翌日起三日內，就未繳清之餘額稅款，發單通知納稅義務人，限十日內一次全部繳清；逾期仍未繳納者，移送法院強制執行。

##### Article 27

In the event that a taxpayer fails to make timely payment of any tax for which the extension for tax payment or payment by installments has been approved, the tax collection authorities may, within three (3) days from the date following the expiration date of that particular payment, issue to the taxpayer a written notice, demanding the payment of the remaining tax in a lump sum within ten (10) days. In the event that the taxpayer further fails to pay such tax within the given time limit, the tax collection authorities shall forward the case to the court for compulsory execution.

#### 第五節 退稅

#### Section 5 Refund of Taxes

##### 第 28 條

納稅義務人自行適用法令錯誤或計算錯誤溢繳之稅款，得自繳納之日起五年內提出具體證明，申請退還；屆期未申請者，不得再行申請。

##### Article 28

In the event that a taxpayer has made overpayment of any tax as a result of mis-application of tax law or mis-calculation by him or herself, an application for refund of such overpaid tax supported by substantial documentation may be filed within five years from the date of payment thereof. Application for refund of such overpaid tax shall be denied if it is filed after the said five-year period.

納稅義務人因稅捐稽徵機關適用法令錯誤、計算錯誤或其他可歸責於政府機關之錯誤，致溢繳稅款者，稅捐稽徵機關應自知有錯誤原因之日起二年內查明退還，其退還之稅款不以五年內溢繳者為限。

In the event that a taxpayer has made overpayment of any tax as a result of mis-application of tax law or mis-calculation by the tax collection authorities or other mistakes that can be attributed to relevant government agencies, the tax collection authorities shall refund the overpaid tax within two years from the date the mistake was found out, and the period of refundable overpayment of tax is not restricted to within five years from such date.

前二項溢繳之稅款，納稅義務人以現金繳納者，應自其繳納

In the event that the overpayment of tax in the preceding Paragraph 1 or Paragraph 2 was made by the taxpayer in cash, the tax

該項稅款之日起，至填發收入退還書或國庫支票之日止，按溢繳之稅額，依繳納稅款之日郵政儲金一年期定期儲金固定利率，按日加計利息，一併退還。

本條修正施行前，因第二項事由致溢繳稅款者，適用修正後之規定。

前項情形，稅捐稽徵機關於本條修正施行前已知有錯誤之原因者，二年之退還期間，自本條修正施行之日起算。

### 第 29 條 (退稅之扣抵)

納稅義務人應退之稅捐，稅捐稽徵機關應先抵繳其積欠。並於扣抵後，應即通知該納稅義務人。

## 第六節 調查

### 第 30 條 (調查)

稅捐稽徵機關或財政部賦稅署指定之調查人員，為調查課稅資料，得向有關機關、團體或個人進行調查，要求提示有關文件，或通知納稅義務人，到達其辦公處所備詢，被調查者不得拒絕。

被調查者以調查人員之調查為不當者，得要求調查人員之服務機關或其上級主管機關為適當之處理。

納稅義務人及其他關係人提供帳簿、文據時，該管稽徵機關或財政部賦稅署應掣給收據，除涉嫌違章漏稅者外，應於帳簿、文據提送完全之日起，七日內發還之；其有特殊情形，經該管稽徵機關或賦稅署首長核准者，得延長發還時間七日。

collection authorities shall, based on the fixed interest rate for a one-year term time deposit of the postal savings, calculate daily interest for such amount of overpaid tax starting from the date the overpaid amount was made till the documentation required by the internal procedures of the tax collection authorities for the refund of overpayment of tax is completed and such interest shall be added to the amount of the refund.

In the event that the overpayment of tax in Paragraph 2 was made before this Article was amended and became effective, the amended regulation shall apply.

In the event that the preceding mistakes were already known to the tax collection authorities before this Article was amended and became effective, the two-year period for refund of overpayment of tax shall commence from the date this Article was amended and became effective.

### Article 29

For the tax payment refundable to a taxpayer, the tax collection authorities shall offset the refundable tax payment against the delinquent taxes receivable from a said taxpayer, and shall forthwith inform, by notice, said taxpayer of such offset.

## Section 6 Investigation

### Article 30

For the collection of information required for taxation, investigator(s) appointed by the tax collection authorities concerned or the Taxation Agency of the Ministry of Finance may conduct an investigation into the relevant entity, organization or individual, request the object of investigation to provide relevant documents, or request the presence of a taxpayer at the office of the investigator(s) to answer questions, to which the object of investigation shall raise no objection.

Where the object of investigation considers the manner of the investigation conducted by the investigator improper, he/she/it may request the authorities in which the investigator serves or the supervisory authorities to handle the same in an appropriate manner.

The competent tax collection authorities or the Taxation Agency of the Ministry of Finance shall issue receipts for receiving any and all accounting books or documentary evidence provided by the taxpayer and other related parties, and shall return the same to the provider(s) thereof within seven (7) days from the date on which all such accounting books and documentary evidence are provided, unless there is a suspicion of tax evasion. Under special circumstances, the period of retention of such documents may be extended for another seven (7) days, with the approval of the head of the competent tax collection authorities or of the Taxation Agency of the Ministry of Finance.

**第 31 條 (搜查)**

稅捐稽徵機關對逃漏所得稅及營業稅涉有犯罪嫌疑之案件，得敘明事由，聲請當地司法機關簽發搜索票後，會同當地警察或自治人員，進入藏置帳簿、文件或證物之處所，實施搜查；搜查時非上述機關人員不得參與。經搜索獲得有關帳簿、文件或證物，統由參加搜查人員，會同攜回該管稽徵機關，依法處理。

司法機關接到稽徵機關前項聲請時，如認有理由，應儘速簽發搜索票；稽徵機關應於搜索票簽發後十日內執行完畢，並將搜索票繳回司法機關。其他有關搜索及扣押事項，準用刑事訴訟法之規定。

**Article 31**

With regard to a case involving a suspicion of evasion or omission of income tax and/or business tax, the tax collection authorities may, with good cause shown, apply with the local judicial authorities for a search warrant and, in conjunction with local police officers or autonomy officials, enter and search the place where relevant accounting books, documents and/or evidence might be concealed. No person other than the personnel of the above-said authorities may take part in such search. Any and all relevant accounting books, documents or evidence seized through search shall be brought back, jointly by the participants in the search operation, to the competent tax collection authorities for handling in accordance with the act.

Upon receipt of the application from the tax collection authorities concerned, the judicial authorities shall, if accepting the cause(s) stated in the application, promptly issue the search warrant required. The tax collection authorities shall, within ten (10) days after the issuing date of the search warrant, complete the execution of search and return the search warrant to said judicial authorities. With respect to other matters relating to the search and seizure, the provisions of the Code of Criminal Procedure shall apply mutatis mutandis.

**第 32 條 (調查人員身分之證明)**

稅捐稽徵機關或財政部指定之調查人員依法執行公務時，應出示有關執行職務之證明文件；其未出示者，被調查者得拒絕之。

**Article 32**

Investigators appointed by the tax collection authorities or the Ministry of Finance shall, while executing official duties, present the evidentiary documents pertaining to the official duties that they are executing; the investigated person may refuse to be investigated if the investigator fails to present said evidentiary documents.

**第 33 條**

稅捐稽徵人員對於納稅義務人之財產、所得、營業及納稅等資料，除對下列人員及機關外，應絕對保守秘密，違者應予處分；觸犯刑法者，並應移送法院論罪：

- 一、納稅義務人本人或其繼承人。
- 二、納稅義務人授權代理人或辯護人。
- 三、稅捐稽徵機關。
- 四、監察機關。
- 五、受理有關稅務訴願、訴訟機關。
- 六、依法從事調查稅務案件之機關。
- 七、經財政部核定之機關與人員。

**Article 33**

Regarding the information provided by a taxpayer in connection with the property, income, business and tax payment of said taxpayer, the tax officials shall keep such information strictly confidential without disclosing them to any other person except the following persons; violators of this provision shall be subject to disciplinary measures, and, in addition thereto, shall be referred to the court for trial, if such violation also itself constitutes an offence against the Criminal Code:

- 1.The taxpayer himself/herself/itself or his/her heirs.
- 2.The agent or advocate authorized by the taxpayer.
- 3.Tax collection authorities.
- 4.Supervising and controlling authorities.
- 5.Government agencies responsible for administrative appeals or lawsuits related to taxation affairs.
- 6.Government agencies investigating the cases involving taxation affairs.
- 7.Government agencies and their personnel as approved by the Ministry of Finance.

八、債權人已取得民事確定判決或其他執行名義者。

稅捐稽徵機關對其他政府機關為統計目的而供應資料，並不洩漏納稅義務人之姓名或名稱者，不受前項之限制。

經財政部核定獲得租稅資訊之政府機關或人員不可就其所獲取之租稅資訊，另作其他目的之使用，且第一項第四款至第七款之機關人員及第八款之人，對稽徵機關所提供第一項之資料，如有洩漏情事，準用同項對稽徵人員洩漏秘密之規定。

#### **第 34 條 (重大逃漏稅之公告及重大欠稅、逃漏稅案件確定之意義)**

財政部或經其指定之稅捐稽徵機關，對重大欠稅案件或重大逃漏稅捐案件經確定後，得公告其欠稅人或逃漏稅捐人姓名或名稱與內容，不受前條第一項限制。

財政部或經其指定之稅捐稽徵機關，對於納稅額較高之納稅義務人，得經其同意，公告其姓名或名稱，並予獎勵；其獎勵辦法，由財政部定之。

第一項所稱確定，係指左列各種情形：

- 一、經稅捐稽徵機關核定之案件，納稅義務人未依法申請復查者。
- 二、經復查決定，納稅義務人未依法提起訴願者。
- 三、經訴願決定，納稅義務人未依法提起再訴願者。
- 四、經再訴願決定，納稅義務人未依法提行政訴訟者。
- 五、經行政訴訟判決者。

### **第四章 行政救濟**

#### **第 35 條 (申請復查提起訴願)** 納稅義務人對於核定稅捐之處

8. Any creditor who has obtained a final judicial judgment or any other title for execution.

The restrictions set forth in the preceding Paragraph shall not apply to a case where the tax collection authorities provide with any other government authorities for statistics purpose, the data and information without disclosing the names or titles of the taxpayers involved.

The government agencies and their personnel who obtain the data or information approved by the Ministry of Finance shall not use them for other purposes, and In the event of any of the government officials specified in Items 4 through 7 or anyone as specified in Item 8 of the first Paragraph hereof is found to have disclosed the data and information provided by the tax collection authorities as specified in the first Paragraph hereof, the provisions governing the disclosure of confidential data and information by tax officials shall apply mutatis mutandis.

#### **Article 34**

After the confirmation of a serious case of insufficient tax payment or tax evasion, the Ministry of Finance or the tax collection authorities designated may make a public announcement of the name or title of the tax debtor or tax evador and the facts of such tax delinquency or tax evasion without being subject to the restriction set forth in the first Paragraph of the preceding Article.

The Ministry of Finance or the tax collection authorities designated may, after obtaining the consent of the taxpayers concerned, make a public announcement of the names or titles of the taxpayers having paid greater amount of taxes, and award them; the regulations governing such awards shall be prescribed by the Ministry of Finance. The term "confirmation" as used in the first Paragraph of this Article shall refer to any of the following circumstances:

1. Where the taxpayer fails to apply for recheck after a case is assessed by the competent tax collection authorities;
2. Where the taxpayer fails to file an administrative appeal after a decision on the recheck is made;
3. Where the taxpayer fails to file an administrative re-appeal after a decision on the administrative appeal is made;
4. Where the taxpayer fails to initiate an administrative litigation after a decision on the administrative re-appeal is made; or
5. Where a judgment is rendered in an administrative litigation.

### **Chapter 4 Administrative Remedies**

#### **Article 35**

A taxpayer may, when disagreeing with the decision made in a tax

分如有不服，應依規定格式，敘明理由，連同證明文件，依左列規定，申請復查：

一、依核定稅額通知書所載有應納稅額或應補徵稅額者，應於繳款書送達後，於繳納期間屆滿翌日起算三十日內，申請復查。

二、依核定稅額通知書所載無應納稅額或應補稅額者，應於核定稅額通知書送達後三十日內，申請復查。

納稅義務人或其代理人，因天災事變或其他不可抗力之事由，遲誤申請復查期間者，於其原因消滅後一個月內，得提出具體證明，申請回復原狀。但遲誤申請復查期間已逾一年者，不得申請。

前項回復原狀之申請，應同時補行申請復查期間內應為之行為。

稅捐稽徵機關對有關復查之申請，應於接到申請書後二個月內復查決定，並作成決定書，通知納稅義務人。

前項期間屆滿後，稅捐稽徵機關仍未作成決定者，納稅義務人得逕行提起訴願。

assessment notice, file an application in the statutory format for recheck, stating therein the reasons for disagreement along with evidentiary documents, and in accordance with the following provisions:

1. In the event where an amount of tax payable or tax shortage is stated in the tax assessment notice, an application for recheck shall, after receipt of the Tax Payment Slip, be filed within thirty (30) days from the date of expiration of the period for payment of said tax; or

2. In the event where no tax payable or tax shortage is stated in the tax assessment notice, an application for recheck shall be filed within thirty (30) days after receipt of the tax assessment notice.

In the event where a taxpayer or his/her/its agent has failed to apply for recheck within the statutory period due to the occurrence of a natural disaster, incident, or an event of force majeure, the taxpayer or his/her/its agent may, within one month after extinguishment of the cause of delay, file an application, along with concrete evidence, for reinstatement of original conditions provided; however, that no recheck application shall be allowed if the period of delay in applying for recheck exceeds one (1) year.

When filing the application for reinstatement of original conditions pursuant to the preceding Paragraph, the applicant shall simultaneously complete the necessary action(s) which should have been completed during the statutory period for filing the application for recheck.

After receipt of an application for recheck, the tax collection authorities shall make a decision on the recheck application within two months, prepare a decision letter, and notify the taxpayer accordingly.

In the event that the tax collection authorities fail to make a decision upon the expiry of the period set forth in the preceding Paragraph, the taxpayer may file an administrative appeal without further notice.

**第 35-1 條 (海關代徵稅捐之徵收程序及行政救濟程序)**

國外輸入之貨物，由海關代徵之稅捐，其徵收及行政救濟程序，準用關稅法及海關緝私條例之規定辦理。

**Article 35- 1**

With regard to the taxes leviable and collectable by the customs on imported goods, the provisions governing tax collection and the procedures for administrative remedies as set forth in the Customs Act and the Statute for Prevention of Smuggling shall apply mutatis mutandis.

**第 36 條**  
(刪除)

**Article 36**  
(Deleted)

**第 37 條**  
(刪除)

**Article 37**  
(Deleted)

**第 38 條**

**Article 38**

納稅義務人對稅捐稽徵機關之復查決定如有不服，得依法提起訴願及行政訴訟。

經依復查、訴願或行政訴訟等程序終結決定或判決，應退還稅款者，稅捐稽徵機關應於復查決定，或接到訴願決定書，或行政法院判決書正本後十日內退回；並自納稅義務人繳納該項稅款之日起，至填發收入退還書或國庫支票之日止，按退稅額，依繳納稅款之日郵政儲金匯業局之一年期定期存款利率，按日加計利息，一併退還。

經依復查、訴願或行政訴訟程序終結決定或判決，應補繳稅款者，稅捐稽徵機關應於復查決定，或接到訴願決定書，或行政法院判決書正本後十日內，填發補繳稅款繳納通知書，通知納稅義務人繳納，並自該項補繳稅款原應繳納期間屆滿之次日起，至填發補繳稅款繳納通知書之日止，按補繳稅額，依原應繳納稅款期間屆滿之日郵政儲金匯業局之一年期定期存款利率，按日加計利息，一併徵收。

A taxpayer may, when disagreeing with the decision on the recheck application rendered by the tax collection authorities, file an administrative appeal and initiate an administrative litigation.

In the event that the final recheck decision, or the final decision or judgment made in respect of an administrative appeal or an administrative litigation rules that a refund of tax shall be made to the taxpayer, the tax collection authorities shall effect the tax refund within ten (10) days after the date on which the recheck decision concerned is made, or after receipt of the written decision on an administrative appeal or the original of the judgment rendered by an administrative court, and shall concurrently pay to the taxpayer the daily interest accrued on the amount of the refundable tax at the interest rate of the one-year term time deposit of the Postal Savings and Remittance Bureau as of the actual date of payment of tax due, for the period from the date on which the taxpayer originally made the tax payment to the date of the tax refund notice by the tax collection authorities or the date of the check issued by the national treasury.

In the event that the final recheck decision, or the final decision or judgment made in respect of an administrative appeal or an administrative litigation rules that a supplementary payment of tax shall be made by the taxpayer, the tax collection authorities shall issue to the taxpayer concerned a notice demanding the supplementary payment of tax within ten (10) days after the date on which the recheck decision concerned is made, or after receipt of the final written decision on an administrative appeal or the original of the judgment rendered by an administrative court, and shall charge the taxpayer the daily interest accrued on the amount of such supplementary tax at the interest rate of the one-year term time deposit of the Postal Savings and Remittance Bureau as of the original deadline for tax payment for the period from the date following the original deadline for making the payment of such tax to the date of said notice demanding supplementary payment of tax.

## 第五章 強制執行

## Chapter 5 Compulsory Execution

### 第 39 條 (移送法院強制執行與暫緩移送法院強制執行)

### Article 39

納稅義務人應納稅捐，於繳納期間屆滿三十日後仍未繳納者，由稅捐稽徵機關移送法院強制執行。但納稅義務人已依第三十五條規定申請復查者，暫緩移送法院強制執行。

Any taxpayer who fails to pay the tax due within thirty (30) days after the expiration of the statutory period for payment of such tax shall be referred to the court by the tax collection authorities for compulsory execution, unless said taxpayer has filed an application for recheck pursuant to the provisions set out in Article 35 hereof.

前項暫緩執行之案件，除有左列情形之一者外，稽徵機關應移送法院強制執行：

Unless under any of the following circumstances, a case requiring compulsory execution of payment of tax due and being held in abeyance pursuant to the preceding Paragraph shall be referred to the court by the tax collection authorities for compulsory execution:

一、納稅義務人對復查決定之

1. Where the taxpayer has paid one-half (1/2) of the amount of tax



應納稅額繳納半數，並依法提起訴願者。

二、納稅義務人依前款規定繳納半數稅額確有困難，經稽徵機關核准，提供相當擔保者。

payable determined in a recheck decision and filed an administrative appeal in due course; or

2. Where the taxpayer has difficulties in paying one-half (1/2) of the amount of tax payable as prescribed under the preceding Paragraph and has furnished an equivalent collateral as security upon the approval of the tax collection authorities.

#### **第 40 條 (強制執行之撤回與停止)**

稅捐稽徵機關，認為移送法院強制執行不當者，得向法院撤回。已在執行中者，應即聲請停止執行。

#### **Article 40**

In the event that the tax collection authorities deem it improper to have referred a taxpayer to the court for compulsory execution of the payment of tax due, it may withdraw such case from the court. If the compulsory execution of the court is in process, the tax collection authorities shall apply with the court for cessation of the compulsory execution in process.

### **第六章 罰則**

### **Chapter 6 Penal Provisions**

#### **第 41 條 (逃漏稅捐之處罰)**

納稅義務人以詐術或其他不正當方法逃漏稅捐者，處五年以下有期徒刑、拘役或科或併科新台幣六萬元以下罰金。

#### **Article 41**

A taxpayer who evades tax payment by fraud or other unrighteous means shall be sentenced to imprisonment for no more than five (5) years, detention, or in lieu thereof or in addition thereto, be imposed with a fine of no more than sixty thousand New Taiwan Dollars (NT\$60,000).

#### **第 42 條 (違反代繳或扣繳義務之處罰)**

代徵人或扣繳義務人以詐術或其他不正當方法匿報、短報、短徵或不為代徵或扣繳稅捐者，處五年以下有期徒刑、拘役或科或併科新台幣六萬元以下罰金。

#### **Article 42**

A tax collection agent or tax withholder who conceals, under-reports, or under-collects tax payment by fraud or other unrighteous means, or fails to collect or withhold tax shall be sentenced to imprisonment for no more than five (5) years, detention, or in lieu thereof or in addition thereto, be imposed with a fine of no more than sixty thousand New Taiwan Dollars (NT\$60,000).

代徵人或扣繳義務人侵占已代繳或已扣繳之稅捐者，亦同。

A tax collection agent or tax withholder who misappropriates the tax payment collected or withheld by he/she/it shall be subject to the same punishment set forth in the preceding Paragraph.

#### **第 43 條 (教唆或幫助逃漏稅捐等之處罰)**

教唆或幫助犯第四十一條或第四十二條之罪者，處三年以下有期徒刑、拘役或科新台幣六萬元以下罰金。

#### **Article 43**

A person who instigates or assists another person to commit an offense set forth in Article 41 or 42 hereof shall be sentenced to imprisonment for no more than three (3) years, detention, or in lieu thereof, be imposed with a fine of no more than sixty thousand New Taiwan Dollars (NT\$60,000).

稅務人員、執行業務之律師、會計師或其他合法代理人犯前項之罪者，加重其刑至二分之

Where a tax official, an attorney, a certified public accountant, or any other legitimate agent commits an offense described in the preceding Paragraph, the penalty to be imposed shall be increased

一。  
稅務稽徵人員違反第三十三條規定者，除觸犯刑法者移送法辦外，處一萬元以上五萬元以下罰鍰。

#### 第 44 條

營利事業依法規定應給與他人憑證而未給與，應自他人取得憑證而未取得，或應保存憑證而未保存者，應就其未給與憑證、未取得憑證或未保存憑證，經查明認定之總額，處百分之五罰鍰。但營利事業取得非實際交易對象所開立之憑證，如經查明確有進貨事實及該項憑證確由實際銷貨之營利事業所交付，且實際銷貨之營利事業已依法處罰者，免予處罰。

前項處罰金額最高不得超過新臺幣一百萬元。

#### 第 45 條 (違反設置帳簿或記載帳簿等義務之處罰)

依規定應設置帳簿而不設置，或不依規定記載者，處新台幣三千元以上七千五百元以下罰鍰，並應通知限於一個月內依規定設置或記載；期滿仍未依照規定設置或記載者，處新台幣七千五百元以上一萬五千元以下罰鍰，並再通知於一個月內依規定設置或記載；期滿仍未依照規定設置或記載者，應予停業處分，至依規定設置或記載帳簿時，始予復業。

依規定應驗印之帳簿，未於規定期限內送請主管稽徵機關驗印者，除通知限期補辦外，處新台幣一千五百元以上一萬五千元以下罰鍰；逾期仍未補辦者，得連續處罰至補辦為止。

by up to one-half (1/2).

A tax collection official who violates the provisions set forth in Article 33 hereof shall, except for a case which involves a criminal offense and shall be transferred to the court, be imposed with a fine of not less than ten thousand New Taiwan Dollars (NT\$10,000) but no more than fifty thousand New Taiwan Dollars (NT\$50,000).

#### Article 44

Where a profit-seeking enterprise fails to provide or obtain certificates to or from others or to keep certificates as required by the law, a fine in an amount equivalent to five percent (5%) of the total amount of the relevant certificates as verified and determined shall be imposed on such enterprise. If the profit-seeking enterprise obtain the certificates from non-actually traded party, but was found out they indeed have bought the goods and that the certificate was given by the actually traded profit-seeking enterprise and the actually traded profit-seeking enterprise was already fined by law, the penalty may be lifted.

The amount of fines in the preceding paragraph shall not exceed NT\$1,000,000.

#### Article 45

Where a profit-seeking enterprise fails to maintain accounting books or record transactions as required by the prescribed regulations, it shall be imposed with a fine of no less than three thousand New Taiwan Dollars (NT\$3,000) but no more than seven thousand and five hundred New Taiwan Dollars (NT\$7,500), and shall, in addition thereto, maintain accounting books or record transactions as required by the prescribed regulations within one (1) month. Failure to maintain accounting books or to keep records within the given time limit shall cause the violator to be liable for a fine of no less than seven thousand and five hundred New Taiwan Dollars (NT\$7,500) but no more than fifteen thousand New Taiwan Dollars (NT\$15,000), and the violator shall maintain accounting books or to record transactions as required by the prescribed regulations within one (1) month. If the violator further fails to do so within the given time limit, it shall be ordered to suspend its business until the required accounting books are maintained or transactions are recorded in accordance with the prescribed regulations.

In the event that the accounting books required to be submitted to the tax collection authorities for stamping as required by the prescribed regulations are not submitted within the given time limit, the taxpayer concerned shall be ordered to submit the same for stamping within another given time limit, and shall, in addition thereto, be imposed with a fine of no less than one thousand and five

不依規定保存帳簿或無正當理由而不將帳簿留置於營業場所者，處新台幣一萬五千元以上六萬元以下罰鍰。

#### 第 46 條 (拒絕調查之處罰)

拒絕稅捐稽徵機關或財政部賦稅署指定之調查人員調查，或拒不提示有關課稅資料、文件者，處新台幣三千元以上三萬元以下罰鍰。

納稅義務人經稅捐稽徵機關或財政部賦稅署指定之調查人員通知到達備詢，納稅義務人本人或受委任之合法代理人，如無正當理由而拒不到達備詢者，處新台幣三千元以下罰鍰。

#### 第 47 條 (法人或非法人團體負責人之刑責)

本法關於納稅義務人、扣繳義務人及代徵人應處徒刑之規定，於下列之人適用之：

- 一、公司法規定之公司負責人。
  - 二、民法或其他法律規定對外代表法人之董事或理事。
  - 三、商業登記法規定之商業負責人。
  - 四、其他非法人團體之代表人或管理人。
- 前項規定之人與實際負責業務之人不同時，以實際負責業務之人為準。

#### 第 48 條 (逃漏稅之處理)

納稅義務人逃漏稅捐情節重大者，除依有關稅法規定處理外，財政部並得停止其享受獎

hundred New Taiwan Dollars (NT\$1,500) but no more than fifteen thousand New Taiwan Dollars (NT\$15,000). In the event that the taxpayer further fails to submit the accounting books for stamping within the given time limit, a fine shall be successively imposed until the submission is made.

A profit-seeking enterprise which fails to keep accounting books or maintain accounting books at its business place without good cause shall be imposed with a fine of no less than fifteen thousand New Taiwan Dollars (NT\$15,000) but no more than sixty thousand New Taiwan Dollars (NT\$60,000).

#### Article 46

A profit-seeking enterprise which refuses to be investigated by the investigator appointed by the tax collection authorities or by the Taxation Agency of the Ministry of Finance, or refuses to submit relevant information and documents required for making tax assessment shall be imposed with a fine of no less than three thousand New Taiwan Dollars (NT\$3,000) but no more than thirty thousand New Taiwan Dollars (NT\$30,000).

A taxpayer shall appear (at the designated place) to answer relevant enquiries upon receiving a notice from the investigator appointed by the tax collection authorities or by the Taxation Agency of the Ministry of Finance. If the taxpayer himself/herself/itself or a legally appointed agent refuses to appear (at the designated place) to answer the enquiries without good cause, a fine of no more than three thousand New Taiwan Dollars (NT\$3,000) shall be imposed.

#### Article 47

The provisions of this Act stipulating the imprisonment sentences which may be imposed on a taxpayer, a tax withholder, or a tax collection agent shall apply to the following persons:

1. The responsible person of a company as provided for under the Company Act;
2. A director or trustee who externally represents a juristic person as provided for under the Civil Code or other acts;
3. The responsible person of a business as provided for under the Business Registration Act; and
4. The representative or administrator of a non-juristic person organization.

When the person as described in the preceding paragraph is not the same person as the person in charge and responsible for the business, the person in charge and responsible for the business shall be imposed a sentence of imprisonment.

#### Article 48

A taxpayer who commits a material act of tax evasion shall be dealt with in accordance with applicable provisions of tax acts, and, in addition thereto, the Ministry of Finance may revoke the

勵之待遇。

incentive(s) to which he/she/it is entitled.

### **第 48-1 條**

納稅義務人自動向稅捐稽徵機關補報並補繳所漏稅款者，凡屬未經檢舉、未經稽徵機關或財政部指定之調查人員進行調查之案件，下列之處罰一律免除；其涉及刑事責任者，並得免除其刑：

一、本法第四十一條至第四十五條之處罰。

二、各稅法所定關於逃漏稅之處罰。

前項補繳之稅款，應自該項稅捐原繳納期限截止之次日起，至補繳之日止，就補繳之應納稅捐，依原應繳納稅款期間屆滿之日郵政儲金匯業局之一年定期存款利率按日加計利息，一併徵收。

### **Article 48- 1**

Where a taxpayer voluntarily files a supplementary tax declaration with the tax collection authorities and makes supplementary payment covering the tax amount which he/she/it has failed to declare, as long as it is neither a case brought about by an informant, nor a case under investigation by an investigator appointed by the tax collection authorities or the Ministry of Finance, the taxpayer may be remitted from any or all of the following punishments and from any criminal liability if a criminal act is involved:

1.The punishment imposed under the provisions of Articles 41 through 45 of this Act; and

2.The punishment imposed under various tax acts and regulations governing tax evasion.

In addition to the amount of supplementary tax paid pursuant to the preceding Paragraph, the taxpayer shall pay the daily interest accrued thereon at the interest rate for the one-year term time deposit of the Postal Savings and Remittance Bureau on the original deadline for the payment of the tax for the period from the date immediately following said deadline to the date on which the supplementary tax is paid.

### **第 48-2 條**

依本法或稅法規定應處罰緩之行為，其情節輕微，或漏稅在一定金額以下者，得減輕或免予處罰。

前項情節輕微·金額及減免標準，由財政部擬訂，報請行政院核定後發布之。

### **Article 48- 2**

In the event of a minor offence punishable with a fine under this Act and/or any other tax act, or the amount of tax evaded is less than the specified amount, the fine may be mitigated or remitted.

The standards for determining the severity of a tax-evading act, the amount of tax evaded, and the amount of fine to be mitigated or remitted under the provisions set out in the preceding Paragraph shall be established and submitted by the Ministry of Finance to the Executive Yuan for approval and subsequent promulgation.

### **第 48-3 條**

納稅義務人違反本法或稅法之規定，適用裁處時之法律。但裁處前之法律有利於納稅義務人者，適用最有利於納稅義務人之法律。

### **Article 48- 3**

A taxpayer who has violated any provision of this Act or any other applicable tax act shall be dealt with according to the act in force as of the date on which the punishment for such violating act is imposed; provided, however, that if the relevant provisions of the act applicable prior to the imposition of the punishment for such violating act are more favorable to said taxpayer, such favorable provisions of the Act shall prevail.

## **第七章 附則**

## **Chapter 7 Supplementary Provisions**

### **第 49 條 (稅捐規定之準用)**

滯納金、利息、滯報金、怠報金、短估金及罰鍰等，除本法

### **Article 49**

Unless otherwise provided for under this Act, the provisions of this Act in connection with taxation shall be applicable, mutatis

另有規定者外，準用本法有關稅捐之規定。但第六條關於稅捐優先及第三十八條，關於加計利息之規定，對於罰鍰不在準用之列。

mutandis, to the imposition of delinquency charges, interest, surcharge for delayed filing or non-filing of tax return, insufficient payment of tax amount or fines; provided, however, that the tax payment priority set forth in Article 6 hereof and the provisions of Article 38 hereof regarding interest surcharge shall not apply to the imposition of fines

### **第 50 條 (納稅義務人規定之準用)**

本法對於納稅義務人之規定，除第四十一條規定外，於扣繳義務人、代徵人、代繳人及其他依本法負繳納稅捐義務之人準用之。

### **Article 50**

Except the provisions of Article 41 hereof, the provisions of this Act related to taxpayers shall be applicable, mutatis mutandis, to tax withholders, tax collection agents, tax payment agents and other persons who are required to pay taxes under this Act.

### **第 50-1 條 (過渡時期稅捐時效之計算)**

本法修正前，應徵稅捐之繳納期間已屆滿者，其徵收期間自本法修正公布生效日起算五年。

本法修正公布生效日前，已進行之徵收期間，應自前項徵收期間內扣除。

### **Article 50-1**

Prior to any amendment to this Act, if the deadline for payment of the tax payable has past, the period of time for collection thereof shall be five (5) years from the date of promulgation of the amendment to this Act.

The period of time for tax collection prior to promulgation any amendment to this Act shall be deducted from the collection period referred to in the preceding Paragraph.

### **第 50-2 條**

依本法或稅法規定應處罰鍰者，由主管稽徵機關處分之，不適用稅法處罰程序之有關規定，受處分人如有不服，應依行政救濟程序辦理。但在行政救濟程序終結前，免依本法第三十九條規定予以強制執行。

### **Article 50-2**

Any person subject to the imposition of penalty under this Act or any other applicable tax act shall be punished by the tax collection authorities, and the relevant provisions governing the penalty procedures as provided for under other tax acts shall not apply. If the person so imposed with a penalty disagrees with such punishment, said person may take appropriate action in accordance with administrative remedy procedures and, prior to the conclusion of the administrative remedy procedures, is not subject to the compulsory execution stipulated in Article 39 hereof.

### **第 50-3 條**

本法修正前所發生應處罰鍰之行為，於本法修正公布生效日未裁罰確定者，適用第四十八條之二規定辦理。

### **Article 50-3**

Where a final decision to impose a fine for an act that occurred before any amendment to this Act is not yet made as of the date on which the amendment to this Act is promulgated and comes into force, such act shall be subject to the provisions set forth in Article 48-2 hereof.

### **第 50-4 條**

依本法或稅法規定應處罰鍰之案件，於本法修正施行前尚未移送法院裁罰者，依本法之規定由主管稽徵機關處分之；其已移送法院裁罰者，仍依本法

### **Article 50-4**

Prior to the promulgation of any amendment to this Act, where a case in which a fine shall be imposed in accordance with this Act or other tax acts is not yet referred to a court for a decision on the imposition of a fine, the tax collection authorities shall impose a fine in accordance with this Act; for a case which has been referred to a

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court for decision on the imposition of a fine, such decision shall be made by the court in accordance with the relevant provisions of applicable tax acts in effect prior to the promulgation of the amendment to this Act.

**第 50-5 條**

本法施行細則，由財政部擬訂，報請行政院核定後發布之。

**Article 50- 5**

The enforcement rules of this Act shall be established and submitted by the Ministry of Finance to the Executive Yuan for approval and subsequent promulgation.

**第 51 條**

本法自公布日施行。

**Article 51**

This Act shall take effect as of the date of promulgation hereof.