

賦稅法規英譯統一用語標準表

Standardized Terminology Table for Tax Laws and Regulations into English

類別	編號	中文用語	英譯用語
所得稅 (一般規定)	1	所得稅法	Income Tax Act
	2	所得稅法施行細則	Enforcement Rules of the Income Tax Act
	3	綜合所得稅	Individual Income Tax
	4	營利事業所得稅	Profit-seeking Enterprise Income Tax
	5	屬地主義	Territoriality Principle
	6	屬人主義	Nationality Principle
	7	中華民國境內居住之個人	Resident of the Republic of China
	8	非中華民國境內居住之個人	Non-resident of the Republic of China
	9	就源扣繳	Tax Withheld at Source
	10	應納稅額	Tax Payable
	11	國外來源所得	Foreign-source Income
	12	稅額扣抵	Tax Credit
	13	國外稅額扣抵	Foreign Tax Credit
	14	個別限額法(國外稅額扣抵)	Per Country Limitation (Foreign Tax Credit)
	15	房地合一所得稅	Tax on the Income Derived from Transactions of House and Land
	16	信託契約	Trust Deed
	17	信託利益	Trust Benefit
	18	信託關係	Trust Relationship
	19	信託財產	Trust Property
	20	自益信託	Trust that Benefits the Settlor
	21	他益信託	Trust that Benefit Persons Other than the Settlor
	22	公益信託	Charitable Trust
	23	受託人	Trustee
	24	受益人	Beneficiary
	25	共同信託基金	Mutual Trust Fund
	26	證券投資信託基金	Securities Investment Trust Fund
	27	共同基金	Mutual Fund
	28	信託不動產	Real Estate in Trust
	29	投資信託	Investment Trust
	30	境外信託	Offshore Trust
	31	證券投資(間接投資)	Portfolio Investment (Indirect Investment)
	32	證券交易所得	Gains Derived from Securities Transactions

類別	編號	中文用語	英譯用語
所得稅 (一般規定)	33	證券交易損失	Loss from Securities Transactions
	34	期貨交易所得	Income from Futures Transactions
	35	稅率表	Tax Rate Table
	36	稅率級距	Tax Brackets
	37	消費者物價指數	Consumer Price Index
	38	中華民國來源所得	Income from Sources in the Republic of China
	39	固定營業場所	Fixed Place of Business
	40	營業代理人	Business Agent
	41	營利事業	Profit-seeking Enterprise
	42	獨資	Sole Proprietorship
	43	合夥	Partnership
	44	執行業務者	Practitioner of Profession
	45	公有事業	Public Utility Enterprise
	46	合作社	Cooperative
	47	教育、文化、公益、慈善機關或團體	Educational, Cultural, Public Welfare and Charitable Organizations or Institutions
	48	政黨	Political Party
	49	政治團體	Political Association
	50	競選經費	Campaign Expense
	51	政治獻金	Political Donation
	52	課稅年度	Taxable Year
	53	金融機構	Financial Institution
	54	傷害或死亡之損害賠償金	Compensation for Death or Injury
	55	撫卹金	Survivor's Compensation
	56	特支費	Special Disbursement
	57	實物配給或代金	Allowance in Kind or Cash
	58	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 Publishing Articles, Books, Musical Compositions, Drama Productions, Drawing Cartoons, and Remuneration on an Hourly Basis for Speeches
	59	版稅	Proceeds from Copyrights
	60	分離課稅	Separate Taxation
	61	定額課稅	Lump-sum Tax
	62	不計入課稅	Income Excluded from Taxation

類別	編號	中文用語	英譯用語
所得稅 (綜合所得稅)	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	Joint 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 Jointly by the Taxpayers
	5	綜合所得總額	The Gross Consolidated Income
	6	綜合所得淨額	The Net Consolidated Income
	7	營利所得	Income from Profit-Seeking Activities
	8	個人一時貿易之盈餘	Income from an Individual's Incidental Trading
	9	執行業務所得	Income from Professional Practice
	10	薪資所得	Employment Income
	11	利息所得	Interest Income
	12	租賃所得	Income from Lease
	13	權利金所得	Income from Royalties
	14	必要損耗及費用	Necessary Depreciation and Expenses
	15	押金	Deposit
	16	國內銀行業通行之存款利率	The Deposit Interest Rates Prevailing among Domestic Banks
	17	當地一般租金	The Amount of Rent Prevailing in the Locality
	18	自力耕作漁牧林礦所得	Income from Independent Farming, Fishing, Animal Husbandry, Forestry and Mining
	19	財產交易所得	Income from Property Transactions
	20	財產交易損失	Loss from Property Transactions
	21	競技競賽及機會中獎獎金或給與	Prizes or Awards Won from Skills Competitions or by Chance
	22	退職所得	Separation Income
	23	退休金	Retirement Pay
	24	資遣費	Severance Pay
	25	退職金	Separation Pay
	26	離職金	Resignation Pay
	27	終身俸	Life-time Pension
	28	其他所得	Other Income
	29	實物所得	Income in Kind

類別	編號	中文用語	英譯用語
所得稅 (綜合所得稅)	30	變動所得	Variable Income
	31	公債	Government Bond
	32	公司債	Corporate Bond
	33	金融債券	Financial Debenture
	34	短期票券	Short-term Commercial Papers
	35	短期票券利息	Interest from Short-term Commercial Papers
	36	零息債券	Zero-coupon Bonds
	37	結構型商品	Structured Product
	38	免稅額	Exemptions
	39	直系尊親屬	Lineal Ascendant
	40	在校就學	Studying at School
	41	無謀生能力者	Being Incapable of Earning a Livelihood
	42	扣除額	Deductions
	43	標準扣除額	Standard Deduction
	44	列舉扣除額	Itemized Deductions
	45	非現金捐贈	Non-cash Donation
	46	保險費	Insurance Premium
	47	醫藥及生育費	Medical and Maternity Expenses
	48	災害損失(綜合所得稅)	Loss from Disaster (Individual Income Tax)
	49	不可抗力之災害	A Disaster Caused by Force Majeure
	50	購屋借款利息	Interest on a House Mortgage
	51	特別扣除額	Special Deductions
	52	財產交易損失特別扣除	Special Deduction for Losses from Property Transactions
	53	薪資所得特別扣除	Special Deduction for Employment Income
	54	儲蓄投資特別扣除	Special Deduction for Savings and Investment
	55	存簿儲金利息	Interest Accrued on Postal Passbook Savings
	56	身心障礙特別扣除	Special Deduction for the Disabled
	57	教育學費特別扣除	Special Deduction for Educational Tuition
	58	教育學費	Educational Tuition
	59	幼兒學前特別扣除	Special Deduction for Pre-school Children
60	長期照顧特別扣除	Special Deduction for Long-Term Care	

類別	編號	中文用語	英譯用語
所得稅 (綜合所得稅)	61	房屋租金支出特別扣除	Special Deduction for Rent for Housing
	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 Return
	65	依規定稅率納稅	To Pay Tax in Accordance with the Statutory Tax Rate
	66	結算申報(綜合所得稅)	Filing 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
	69	綜合所得稅結算申報書	Individual Income Tax Return
	70	申報納稅	The filing of a Tax Return and the Payment of Tax
	71	所得稅申報期限	Deadline for the Filing of Income Tax Returns
	72	綜合所得稅結算申報公告	Public Notice for the Filing of Individual Income Tax
	73	綜合所得稅逾期申報	Overdue Filing of Individual Income Tax
	74	綜合所得稅核定通知書	Notice for the Assessment of Individual Income Tax
	75	納稅證明	The Certificate of Tax Payment
	76	外籍人士綜合所得稅扣繳實務	Withholding Practice of Individual Income Tax for Aliens
	77	外籍人士綜合所得稅結算申報實務	Filing Practice of Individual Income Tax Return for Aliens
	78	抵押利息所得調查核定	Review and Assessment of Interest Income on Mortgages
	79	非自住租賃所得查調核定	Survey and Assessment of Income from Lease of Non-self-use Residences
	80	執行業務及其他所得查調核定	Survey and Assessment of Income from Professional Practice and Other Income
81	各類所得資料查詢	Enquiries about Data on Various Incomes	
82	本人財產歸戶資料查詢	Enquiries about Data on Personal Property	
83	全國財產總歸戶查詢	Enquiries about Data on Nationwide Personal Property	

類別	編號	中文用語	英譯用語
所得稅 (綜合所得稅)	84	綜合所得稅稅額試算服務	Service of the Pre-calculation of Individual Income Tax Returns
	85	股權繳納憑證	Stock Share Payment Certificate
	86	新股權利證書	Certificates of Entitlement to New Shares
	87	員工酬勞之股票	Stocks Awarded for Employee Compensation
	88	員工現金增資認股	Stocks Subscribed by Employees at Cash Capital Increase
	89	員工認股權證 員工認股權憑證	Share Subscription Warrants Issued to Employees
	90	限制員工權利新股	New Restricted Stock Award Shares Issued to Employees
	91	賦予日/給與日	Grant Date
	92	執行日	Exercise Date
	93	庫藏股	Treasury Stock
	94	居住者外國人	Resident Alien
	95	非居住者外國人	Non-resident Alien
	96	所得來源	Source of Income
	97	非課稅所得	Non-taxable Income
	98	年金計畫	Pension Schemes
	99	物價指數連動法	Indexation
	100	保險給付	Insurance Payment
	101	人身保險	Life Insurance
	102	股利或盈餘	Dividends or Earnings
	103	股利及盈餘可抵減稅額	Dividends and Earnings Tax Credit
	104	股利及盈餘分開計稅應納稅額	Dividends and Earnings Tax Payable
	105	基本生活費差額	Basic Living Expense Difference
106	醫療社團法人	Medical Care Corporations	
107	投資新創事業公司減除金額	Deduction for Investing in Innovative Startups	
108	投資生技醫藥公司減除金額	Deduction for Investing in Biotech and Pharmaceutical Companies	
109	職業專用服裝費	Vocational Clothing Expenses	
110	進修訓練費	Upgrading Training Expenses	
111	職業上工具支出	Vocational Tool Expenses	
112	綜合所得稅聲明事項表	Declaration of Material Items for	

類別	編號	中文用語	英譯用語
			the Individual Income Tax
	113	設定地上權方式之房屋使用權	Right to Use a House by Creation of Superficies
	114	預售屋及其坐落基地	Presale House with its Building Location
	115	重購自住房屋、土地	Repurchase of Self-use Resident House and Land
	116	個人房屋土地交易所得稅聲明事項表	Declaration of Material Items for the Individual House and Land Transactions Income Tax
所得稅 (營利事業所得稅)	1	小規模營利事業	Small-scale Profit-seeking Enterprise
	2	投資公司	Investment Company
	3	母公司	Parent Company
	4	子公司	Subsidiary Company
	5	個人控股公司	Personal Holding Company
	6	家族公司	Family Corporation
	7	境外公司	Offshore Company
	8	非居住者	Non-resident
	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 Unit; Offshore Banking Branch
	12	國際證券業務分公司	Offshore Securities Unit; Offshore Securities Branch
	13	國際保險業務分公司	Offshore Insurance Unit; Offshore Insurance Branch
	14	海運業務	Marine Transport Business
	15	會計帳簿及憑證	Accounting Books and Vouchers
	16	會計基礎	Accounting Basis
	17	權責發生制	Accrual Basis
	18	現金收付制	Cash Basis
	19	會計年度	Fiscal Year
	20	營利事業所得額	The Amount of the Profit-seeking Enterprise Income
	21	收入分成	Revenue Sharing
	22	投資所得	Investment Income
	23	實際成本	Actual Cost
	24	維護成本	Maintenance Expenses
	25	資本支出	Capital Expenditure
	26	毛利	Gross Profits

類別	編號	中文用語	英譯用語
所得稅 (營利事業 所得稅)	27	毛利率	Gross Margin/ Gross Profit Ratio
	28	原物料耗用通常水準	General Standard for Raw Material Consumption
	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
	38	耐用年數	Service Life/ Useful Life
	39	殘值	Salvage Value/ Residual Value
	40	資產重估價	Assets Revaluation
	41	毛利潤稅	Gross Profits Tax
	42	利潤稅	Profits Tax
	43	特許權利	Franchise
	44	特許權利稅	Franchise Tax
	45	資本利得稅	Capital Gains Tax
	46	預付公司稅	Advance Corporation Tax, ACT
	47	補徵稅額	Amount of Additional Tax Levied
	48	投資抵減稅額	Investment Tax Credit
	49	租稅扣抵	Tax Credit
	50	視同已納稅額	Tax Sparing
	51	視同已納稅額扣抵	Tax Sparing Credit
	52	補充性投資抵減稅額	Supplementary Investment Tax Credit
	53	未分配盈餘	Undistributed Surplus Earnings
	54	已繳納公司稅之盈餘所分配之股利	Dividends Derived from Earnings after Tax
	55	未繳納公司稅盈餘所分配之股利	Dividends Derived from Earnings before Tax
	56	暫繳申報	Provisional Income Tax Return
	57	催報	To Urge to File Tax Returns
58	決算申報	A Current Final Income Tax Return on Total Business Income	
59	清算申報	Liquidation Income Tax Return	
60	清算期間	Period of Liquidation	
61	清算所得	Liquidation Income	

類別	編號	中文用語	英譯用語
所得稅 (營利事業 所得稅)	62	營利事業所得稅暫繳稅額申報書	Profit-seeking Enterprise Provisional Income Tax Return
	63	營利事業所得稅結算申報書	Profit-seeking Enterprise Annual Income Tax Return
	64	未分配盈餘申報	Filing the Income Tax Return for Undistributed Surplus Earnings
	65	藍色申報制度	Blue Return Filing System
	66	會計師查核簽證申報	Filing Returns Audited and Attested by a Certified Public Accountant
	67	查帳審核	Audit by Reviewing Accounting Books
	68	書面審核	Reviewing Tax Declaration on Paper
	69	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
	70	電腦選案	Cases Selected by Computer
	71	主要營業項目	Major Business Items
	72	行業標準代號	Standard Industrial Code
	73	核定通知	Notice of Assessment
	74	所得額標準	The Standards of Income
	75	同業利潤標準	The Profit Standard of the Same Trade Concerned
	76	營利事業所得稅查核準則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax
	77	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)
	78	在中華民國境內無固定營業場所及營業代理人之營利事業所得稅聲明事項表	Declaration of Business Income Tax for Profit-seeking Enterprise Having No Permanent Establishment and Business Agent in R.O.C
	79	電子勞務	Electronic Services
	80	淨利率	Net Profit Ratio
	81	境內利潤貢獻程度	Domestic Profit Contribution Ratio
	82	營利事業所得稅申報及核定證明書	Profit-seeking Enterprise Income Tax Returns and Assessment Certificate
83	營利事業所得稅納稅證明書	Profit-seeking Enterprise Income Tax Payment Certificate	
84	居住者證明	Certificate of Residence	
85	受任人	Attorney-in-fact	

類別	編號	中文用語	英譯用語
	86	專案合併	Specially Approved Merger
	87	合併	Merger
	88	收購	Acquisition
	89	併購	Merger and Acquisition
	90	分割	Spin-off
所得稅 (扣繳相關)	1	扣繳義務人及納稅義務人	Tax Withholders and Taxpayers
	2	繳納扣繳稅款	To Pay Withholding Tax
	3	扣繳申報	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 Tax Statement
	5	非扣繳範圍之所得	Income not Subject to Withholding
	6	各類所得扣繳率標準	Standards of Withholding Rates for Various Incomes
	7	扣繳率	Withholding Rate
	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	股利憑單	Dividend Statement
	12	(境外)緩課股票轉讓所得申報憑單	Income Statement of Transferring Tax-deferred Stocks
	13	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
	14	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
	15	給付時	At the Time of Payment
	16	視同給付	Deemed Payment
	17	溢扣	The Amount Over-withheld
	18	現時徵繳制	Pay-as-you-earn
	19	告發或檢舉獎金	Reward for Information or Accusation
所得稅 (所得基本稅額)	1	所得基本稅額條例	Income Basic Tax Act
	2	所得基本稅額條例施行細則	Enforcement Rules of the Income Basic Tax Act
	3	所得基本稅額	Income Basic Tax
	4	一般所得稅額	Regular Income Tax
	5	基本稅額	Basic Tax
	6	基本所得額	Basic Income
	7	個人海外所得	Individual Overseas Income

類別	編號	中文用語	英譯用語
所得稅 (租稅減免)	1	租稅獎勵	Tax Incentives
	2	日出條款	Sunrise Clause
	3	落日條款	Sunset Clause
	4	主管機關	Competent Authority
	5	有實際關連之所得	Effectively Connected Income
	6	目的地原則	Destination Principle
	7	企業集團	Group of Companies
	8	全球所得	World-wide Income
	9	研究發展	Research & Development
	10	消極性所得	Passive Income
	11	租稅庇護所	Tax Haven
	12	租稅特赦	Tax Amnesty
	13	租稅假期	Tax Holiday
	14	租稅遞延	Deferred Tax
	15	新興產業	Emerging Industry
	16	節約能源獎勵	Energy-saving Incentives
	17	外國特定專業人才	Foreign Specialist Professionals
	18	總機構費用	Head Office Expenses
	19	加速折舊	Accelerated Depreciation
	20	功能性獎勵	Functional Incentives
	21	投資抵減	Investment Tax Credit
	22	自動化設備或技術	Equipment or Technology Used for Automation
	23	防治污染設備或技術	Equipment or Technology Used for Anti-pollution Measures
	24	資源回收設備或技術	Equipment or Technology Used for Reclamation of Resources
	25	工業用水再利用設備或技術	Equipment or Technology Used for Recycling of Industrial-use Water
	26	節約能源設備或技術	Equipment or Technology Used for Energy Saving
	27	人才培訓	Personnel Training
	28	資源貧瘠或發展遲緩地區	Areas of Scanty Resources or Slow Development
	29	重要投資事業	Important Investment Enterprise
	30	重要科技事業	Important Technology Enterprise
	31	創業投資事業	Venture Capital Enterprise
	32	境外創投	Offshore Joint Venture
	33	原始認股或應募	Original Subscription or Underwriting of a Registered Stock

類別	編號	中文用語	英譯用語
	34	緩課	Tax Deferred
	35	營運總部	Headquarters
	36	國際物流配銷中心	International Logistics and Distribution Centers
	37	五年免稅投資計畫完成證明	Certificate of the Completion for the Five-year Exemption of an Investment Plan
	38	自由貿易港區事業	Free Trade Zone Enterprise
所得稅 (國際租稅)	1	移轉訂價	Transfer Pricing
	2	可比較未受控價格法	Comparable Uncontrolled Price Method
	3	可比較未受控交易法	Comparable Uncontrolled Transaction Method
	4	再售價格法	Resale Price Method
	5	成本加價法	Cost Plus Method
	6	可比較利潤法	Comparable Profit Method
	7	利潤分割法	Profit Split Method
	8	收益法	Income-based Approach
	9	移轉訂價報告	Transfer Pricing Report
	10	常規交易原則	Arm's Length Principle
	11	常規交易區間	Arm's Length Range
	12	常規交易價格	Arm's Length Price
	13	預先訂價協議	Advance Pricing Arrangement, APA
	14	成本貢獻協議	Cost Contribution Arrangement, CCA
	15	成本分攤協議	Cost Sharing Arrangement, CSA
	16	跨國企業	Multinational Enterprises, MNE
	17	關係人	Related Parties
	18	關係企業	Affiliated Companies
	19	重組	Restructuring
	20	集團主檔報告	Master File
	21	本國事業報告	Local File
	22	國別報告	Country-by-Country Report
	23	跨國企業集團	Multinational Enterprises Group, MNE Group
	24	最終母公司	Ultimate Parent Entity
	25	代理母公司送交成員	Surrogate Parent Entity
	26	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
	27	租稅規劃	Tax Planning
	28	集團間勞務	Intra Group Services

類別	編號	中文用語	英譯用語
所得稅 (國際租稅)	29	一次性移轉訂價調整	One-Time Transfer Pricing Adjustment
	30	資本稀釋	Thin Capitalization
	31	負債占業主權益比率	Debt/Equity Ratio
	32	受控外國企業	Controlled Foreign Company, CFC
	33	實際管理處所	Place of Effective Management, PEM
	34	管理處所	Place of Management
	35	防杜避稅措施	Anti-tax Avoidance Measures
	36	雙重課稅	Double Taxation
	37	消除雙重課稅	Elimination of Double Taxation
	38	租稅協定	Tax Treaty
	39	全面性所得稅協定	Comprehensive Income Tax Agreement
	40	海空運輸單項所得稅協定	International Transportation Income Tax Agreement
	41	稅約範本	Model Tax Conventions
	42	透視課稅	Fiscally Transparent
	43	雙重居住者公司	Dual Resident Company
	44	破除僵局原則	Tiebreaker Rule
	45	常設機構	Permanent Establishment
	46	合約分割	Splitting-up of Contract
	47	分解活動	Fragmentation of Activities
	48	緊密關係企業	Closely Related Enterprise
	49	引力原則	Force of Attraction
	50	營業利潤	Business Profit
	51	經認可 OECD 方法	Authorized OECD Approach, AOA
	52	內部往來	Internal Dealings
	53	相對應調整	Corresponding Adjustment
	54	受益所有人	Beneficial Owner
	55	代理人	Agent
	56	代名人	Nominee
	57	導管公司	Conduit Company
	58	財務導管實體	Conduit Financing Entity
	59	集合投資工具	Collective Investment Vehicle, CIV
	60	代名信託	Nominee Trust
	61	無差別待遇	Non-discrimination
	62	相互協議程序	Mutual Agreement Procedure, MAP
63	雙邊預先訂價協議	Bilateral Advance Pricing Arrangement, BAPA	
64	資訊交換	Exchange of Information	

類別	編號	中文用語	英譯用語
所得稅 (國際租稅)	65	個案請求	Exchange of Information on Request, EOIR
	66	自發提供	Spontaneous Exchange of Information, SEOI
	67	自動交換	Automatic Exchange of Information, AEOI
	68	租稅保密	Tax Secrecy
	69	防止濫用	Anti-abuse
	70	協定競購	Treaty Shopping
	71	利益限制	Limitation on Benefits, LOB
	72	主要目的測試	Principal Purpose Test, PPT
	73	議定書	Protocol
	74	稅基侵蝕及利潤移轉	Base Erosion and Profit Shifting, BEPS
	75	經濟合作暨發展組織	Organisation for Economic Co-operation and Development, OECD
	76	亞太稅務行政及研究組織	Study Group on Asia-Pacific Tax Administration and Research, SGATAR
	77	國際財政文獻局	International Bureau of Fiscal Documentation, IBFD
	78	亞洲稅務論壇	Asia Tax Forum
	79	國際租稅及投資中心	The International Tax and Investment Center, ITIC
	80	維也納條約法公約	Vienna Convention on the Law of Treaties, VCLT
	81	多邊稅務行政互助公約	Multilateral Convention on Mutual Administrative Assistance in Tax Matters, MAC
	82	導入防止稅基侵蝕及利潤移轉租稅協定相關措施多邊公約	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, MLI
	83	稅務資訊交換協定	Tax Information Exchange Agreement, TIEA
	84	多邊主管機關協定	Multilateral Competent Authority Agreement, MCAA
85	主管機關協定	Competent Authority Agreement, CAA	
86	共同申報及盡職審查準則	Common Standard on Reporting and Due Diligence for Financial Account Information, CRS	

類別	編號	中文用語	英譯用語
所得稅 (國際租稅)	87	稅務資訊透明及交換全球論壇	Global Forum on Transparency and Exchange of Information for Tax Purposes
	88	自我證明文件	Self-certification
	89	稅務識別碼	Taxpayer Identification Number, TIN
	90	申報金融機構	Reporting Financial Institution
	91	應申報國居住者	Reportable Person
	92	應申報帳戶	Reportable Account
	93	積極非金融機構實體	Active Non-financial Entity (Active NFE)
	94	消極非金融機構實體	Passive Non-financial Entity (Passive NFE)
	95	具控制權之人	Controlling Person
	96	BEPS包容性架構	Inclusive Framework on BEPS
	97	加密資產申報架構	Crypto-Asset Reporting Framework, CARF
	98	應予課稅規定	Subject to Tax Rule, STTR
	99	全球反稅基侵蝕規則	Global Anti-Base Erosion Rules, GloBE Rules
所得稅 (其他)	1	視同利息	Deemed Interest
	2	估價原則	Valuation Principle
	3	技術作價入股	Stock from Technology Investment
	4	稅式支出	Tax Expenditure
	5	多層次傳銷	Multiple-level Marketing
	6	邊際稅率	Marginal Tax Rate
	7	平均稅率	Average Tax Rate
	8	出口補貼	Export Subsidies
	9	出口退稅	Export Rebate
	10	加工出口區	Export Processing Zone
	11	免稅出口區	Duty Free Export Processing Zone
	12	科學園區	Science Parks
	13	多階段課稅	Multi-stage Taxation
	14	防杜欠稅措施	Anti-tax Delinquency Measures
	15	來源規則	Source Rule
	16	租稅轉嫁	Tax Shifting, Shifting of Taxes
	17	租稅調合	Harmonization of Tax
	18	稅務代理人	Tax Agent
	19	納稅依從	Tax Compliance
	20	經濟利益團體	Economic Interest Group, EIG

類別	編號	中文用語	英譯用語
所得稅 (其他)	21	遠期外匯交易	Forward Foreign Exchange Transactions
	22	遠期利率協議	Forward Rate Agreement
	23	課稅期間	Taxable Period
	24	課稅稅基	Taxable Base
	25	課稅價格	Taxable Value
	26	聯合申報	Joint Return
	27	聯合核課	Joint Assessment
	28	課稅領域	Tax Territories
	29	行政程序	Administrative Procedures
	30	違章審理	Review of Referred Cases of Tax Misconduct, Violation, and Fraud
	31	欠稅清理及執行	Tax Arrears Collection and Enforcement
	32	不得上訴案件	Cases not Permitted to Appeal
營業稅	1	加值型及非加值型營業稅法	Value-added and Non-value-added Business Tax Act
	2	加值型及非加值型營業稅法施行細則	Enforcement Rules of Value-added and Non-value-added Business Tax Act
	3	銷售貨物	Sale of Goods
	4	在中華民國境內銷售貨物	Sale of Goods within the Territory of the Republic of China
	5	銷售勞務	Sale of Services
	6	在中華民國境內銷售勞務	Sale of Services within the Territory of the Republic of China
	7	進口貨物	Imported Goods
	8	納稅義務人	Taxpayer
	9	營業人	Business Entity
	10	固定營業場所	Fixed Place of Business
	11	視為銷售	Deemed as a Sale
	12	零稅率	Zero-tax-rate
	13	遠洋漁船	Deep Sea Fishing Boats
	14	免徵營業稅	Exemption from Business Tax
	15	放棄適用免稅	Waiver of Tax Exemption (Option to Be Taxed)
	16	合作社	Cooperative
	17	一般稅額計算	General Tax Computation
	18	特種稅額計算	Special Tax Computation
	19	特種飲食業	Specially Regulated Food and Beverage Services Enterprises

類別	編號	中文用語	英譯用語
營業稅	20	有娛樂節目之餐飲業	Restaurants Providing Entertaining Show Programs
	21	小規模營業人	Small-scale Business Entities
	22	免予申報銷售額之營業人	A Business Entity Exempted from Filing Sales Amounts
	23	查定課徵	Assessed by the Tax Authority for Business Tax
	24	起徵點	Tax Threshold, Minimum Taxable Sales Amount
	25	兼營營業人	Dual-status Business Entities
	26	不得扣抵比例	Non-deductible Ratio
	27	比例扣抵法	Proportional Deduction Method
	28	直接扣抵法	Direct Deduction Method
	29	銷售額	Sales Amounts
	30	銷項稅額	Output Tax
	31	進項稅額	Input Tax
	32	自用乘人小汽車	Passenger Cars for Personal Use
	33	進項憑證	Input Documentary Evidence
	34	溢付稅額	Amount of Overpaid Business Tax
	35	留抵稅額	Offset Against Business Tax Payable
	36	銷項憑證	Output Documentary Evidence
	37	二聯式統一發票	Duplicate Uniform Invoices
	38	三聯式統一發票	Triplicate Uniform Invoices
	39	特種統一發票	Special Uniform Invoices
	40	收銀機統一發票	Cash Register Uniform Invoices
	41	代收代付	Collection and Payment on Behalf of Another Party
	42	設籍課稅	Setting up of a Taxpayer Registration File
	43	媒體申報	Filing via Electronic Media
	44	總分支機構合併申報	Consolidated Tax Return for Head Office and Branches
	45	虛報進項稅額	Input Tax Falsely Reported
	46	開立不實統一發票營業人	Business Entity Issuing False Uniform Invoices
47	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	

類別	編號	中文用語	英譯用語
營業稅	48	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
	49	網路申報	Filing via the Internet
	50	營利事業統一編號(統一編號)	Business Administration Number (BAN)
	51	統一發票購買證	Uniform Invoices Purchase Certificate
	52	稅籍編號	Logic Serial Number (Tax Serial Number)
	53	免稅貨物或勞務	Tax-exempt Goods or Services
	54	零稅率銷售額	Zero-tax-rate Sales Amounts
	55	外匯水單	Remittance Slip
	56	網路銷售專用	For sale via the Internet only
	57	網路申購統一發票	Purchase of Uniform Invoices via the Internet
	58	電子發票	Electronic Uniform Invoices
	59	電子發票整合服務平台	E-invoice Platform
	60	營業稅簡易稅籍登記制度	Simplified VAT Registration System
	61	稅籍登記	Taxation Registration
	62	增值稅	Value-added Tax
	63	增值稅扣抵	Credit for VAT
	64	零售階段銷售稅	Retail Sales Tax
	65	保稅貨物	Bonded Goods
	66	保稅區	Bonded Zone
	67	保稅區營業人	Bonded Zone Business Entity
	68	課稅區營業人	Taxable Zone Business Entity
	69	供營運之貨物或勞務	Goods or Services for Its Operational Use
	70	展覽或臨時商務活動	Exhibitions or Temporary Business Activities
	71	逆向課稅機制	Reverse Charge Mechanism
	72	雲端發票	Cloud Invoices
	73	載具	Carrier
	74	買受人	Purchaser
	75	委託代銷	Consign Goods to Others for Sale
76	受託代銷	Sell Consigned Goods	
77	外銷貨物	Exported Goods	
78	時價	Market Price	

類別	編號	中文用語	英譯用語
	79	普通收據	Ordinary Receipt
	80	統一發票明細表	Detailed List of the Uniform Invoices Used
	81	銷售電子勞務之境外電商	Foreign Suppliers Selling Cross-Border Electronic Services
	82	境內自然人	An Individual in the Territory of the R.O.C.
貨物稅	1	貨物稅條例	Commodity Tax Act
	2	貨物稅稽徵規則	Regulations for the Collection of Commodity Tax
	3	貨物稅	Commodity Tax
	4	應稅貨物	Taxable Commodities
	5	免稅貨物	Tax Exempt Commodities
	6	納稅義務人	Taxpayer
	7	產製	Manufactured
	8	委託代製	Manufacturer on a Consign-process Contract
	9	產製廠商	Manufacturer
	10	免稅採購	Purchasing of Tax-exempt Raw Materials
	11	軍用免稅	Tax-exempt Military Commodities
	12	從價徵收	Taxed on an Ad Valorem Basis
	13	從量徵收	Taxed on a Specific Basis
	14	應徵稅額	Taxable Amount
	15	橡膠輪胎	Rubber Tires
	16	大客車、大貨車使用之橡膠輪胎	Rubber Tires for Buses and Trucks
	17	卜特蘭一型水泥	Portland I Cement
	18	卜特蘭高爐水泥	Portland Blast-furnace Slag Cement
	19	代水泥	Cement Substitutes
	20	散裝水泥	Bulk Cement
	21	土灰水泥	Soil Ashes Cement
	22	設廠機製	Factory Machine-made
	23	清涼飲料品	Cool Drinks
	24	純天然果汁	Pure Natural Fruit Juice
	25	純天然蔬菜汁	Pure Natural Vegetable Juice
	26	濃縮果汁	Concentrated Fruit Juice
	27	天然果蔬汁	Natural Fruit/Vegetable Juice
	28	稀釋天然果蔬汁	Diluted Natural Fruit/Vegetable Juice
	29	國家標準	The National Standard

類別	編號	中文用語	英譯用語
貨物稅	30	平板玻璃	Flat-glass
	31	導電玻璃	Electrification Glass (Conductive Glass)
	32	汽油	Gasoline
	33	柴油	Diesel Oil
	34	煤油	Kerosene
	35	航空燃油	Fuel Oil for Aircraft
	36	燃料油	Fuel Oil
	37	溶劑油	Dissolving Oil
	38	液化石油氣	Liquefied Petroleum Gas
	39	電器類	Electric Appliances
	40	中央系統型冷暖氣機之主機	Air Handling Units
	41	音響組件	Stereophonic Components
	42	小客車	Passenger Sedans
	43	貨車	Trucks
	44	客貨兩用車	dual-purpose vehicle
	45	供研究發展用之進口車輛	Vehicles Imported for Use in Technical Research and Development
	46	特種車輛	Special Purpose Vehicles
	47	農地搬運車	cargo trucks/cars for exclusive use in farmland
	48	完稅價格	Taxable Value
	49	包裝從物價格	Related Packing Costs
	50	出廠價格	Ex-factory Price
	51	銷售價格	Selling Price
	52	批發商毛利	Wholesale Profits
	53	通常價格	General Price
	54	容器成本	Cost of Container
	55	通常標準	General Standard
	56	中央系統型冷氣機	Central Air Conditioning Systems
	57	廠商登記	Manufacturer's Registration
	58	保稅工廠	Bonded Factory
	59	產品登記	Product Registration
	60	產品編號	Product Numbers
	61	照證	Certificates
	62	計稅單位	Tax Unit
	63	未稅倉庫	Untaxed Warehouse
	64	未稅貨物移運	Movement of Untaxed Commodities
65	加權平均法	The Weighted Average Method	
66	完稅照	Tax Payment Certificate	
67	免稅照	Tax Exemption Certificate	

類別	編號	中文用語	英譯用語
	68	臨時運單	Provisional Transport Certificate
	69	汽缸	Cylinder
	70	牽引車	Tractors
	71	工程車	Engineering Vehicles
	72	低底盤公共汽車	Low Chassis Buses
	73	天然氣公共汽車	Gas Buses
	74	油電混合動力公共汽車	Hybrid Oil and Electric Buses
	75	電動公共汽車	Electric Buses
	76	身心障礙者復康巴士	Rehabilitation Buses for the Disable
	77	完全以電能為動力之電動車輛	completely electric-operated automobiles or motorcycles
證券交易及期貨交易稅	1	證券交易稅條例	Securities Transaction Tax Act
	2	證券交易稅	Securities Transaction Tax
	3	代徵人	Collecting Agents
	4	受讓證券人	Securities Transferee
	5	買賣交割	Trade Settlement
	6	緩課股票	Tax-deferred Stocks
	7	管理股票	Managed Stock
	8	證券交易稅之代徵獎金	Collecting Reward of the Securities Transaction Tax
	9	期貨交易稅條例	Futures Transaction Tax Act
	10	期貨交易稅	Futures Transaction Tax
	11	期貨交易稅之代徵人	Collecting Agent of the Futures Transaction Tax
	12	期貨交易稅之代徵獎金	Collecting Reward of the Futures Transaction Tax
	13	股價類期貨契約	Stock Index and Single Stock Futures Contracts
	14	利率類期貨契約	Interest Rate Futures Contracts
	15	選擇權契約或期貨選擇權契約	Option Contracts or Option Contracts on Futures
	16	其他期貨交易契約	Other Futures Contracts
菸酒稅	1	菸酒稅法	Tobacco and Alcohol Tax Act
	2	菸酒稅稽徵規則	Regulations for the Collection of Tobacco and Alcohol Tax
	3	菸酒稅	Tobacco and Alcohol Tax
	4	菸	Tobacco
	5	酒	Alcohol
	6	紙菸	Cigarettes
	7	菸絲	Cut Tobacco

類別	編號	中文用語	英譯用語	
菸酒稅	8	雪茄	Cigars	
	9	釀造酒類	Brewed Alcoholic Beverages	
	10	啤酒	Beer	
	11	蒸餾酒類	Distilled Spirits	
	12	再製酒類	Reprocessed Alcoholic Beverages	
	13	料理酒	Cooking Alcoholic Products	
	14	料理米酒	Cooking Rice Wine	
	15	其他酒類	Other Alcoholic Beverages	
	16	酒精	Ethyl Alcohol	
	17	酒精成分	Alcohol Content	
	18	未變性酒精	Un-denatured Ethyl Alcohol	
	19	已變性酒精	Denatured Ethyl Alcohol	
	20	視為出廠	Being Deemed as Removal from the Factory	
	21	酒精性飲料	Alcoholic Beverages	
	22	釀造	brew	
	23	糖化	Saccharification	
	24	發酵	Fermentation	
	25	蒸餾	Distillation	
	26	健康福利捐	Health and Welfare Surcharge	
	印花稅	1	印花稅法	Stamp Tax Act
		2	印花稅法施行細則	Enforcement Rules of Stamp Tax Act
		3	印花稅應稅憑證	Certificates Subject to the Levy of Stamp Tax
		4	銀錢收據	Receipts for Monetary Payments
		5	買賣動產契據	Contracts for Sale of Movables
		6	承攬契據	Contracting Agreements
		7	典賣契據	Contracts for Sale
8		讓受契據	Contracts for Transfer	
9		分割不動產契據	Contracts for Partition of Real Estate	
10		貼花及註銷	Stamp Affixed and Cancelled	
11		揭下重用	Removed for Reuse	
12		彙總繳納	Paid by Filing a Collective Tax Return	
特種貨物及勞務稅	1	特種貨物及勞務稅條例	The Specifically Selected Goods and Services Tax Act	
	2	特種貨物及勞務稅條例施行細則	The Enforcement Rules of the Specifically Selected Goods and Services Tax Act	
	3	特種貨物及勞務稅	Specifically Selected Goods and Services Tax	

類別	編號	中文用語	英譯用語
	4	特種貨物	Specifically Selected Goods
	5	特種勞務	Specifically Selected Services
	6	持有期間	Holding Period
	7	銷售契約	Sales Contract
	8	應稅特種貨物	Taxable Specifically Selected Goods
	9	免稅特種貨物	Tax-exempt Specifically Selected Goods
	10	超輕型載具	Ultra-light Vehicles
遺產及贈與稅	1	遺產及贈與稅法	Estate and Gift Tax Act
	2	遺產及贈與稅法施行細則	The Enforcement Rules of the Estate and Gift Tax Act
	3	經常居住中華民國境內	Habitually Reside within the Territory of the R.O.C.
	4	贈與	Gift
	5	以贈與論	Deem as a Gift
	6	遺產總額	Gross Estate
	7	視為被繼承人遺產	Deem as Estate of the Decedent
	8	遺產淨額	Net Taxable Estate
	9	債權及其他請求權不能收取或行使	Unrecoverable or Unexercisable Claims
	10	農業用地	Agricultural Land
	11	不計入遺產總額	Exclusions from the Gross Estate
	12	不計入贈與總額	Exclusions from the Total Amount of Gifts
	13	贈與附有負擔	Liability Transferred Together with the Gift
	14	課徵標的物	The Taxed Property
	15	實物抵繳	Payment in Kind
	16	確切納稅保證	Definitive Guarantee for Tax Payment
	17	未結之案件	Unsettled Cases
	18	切結書	Affidavit
	19	繼承系統表	Genealogical List of Inheritance
	20	遺產稅延期申報	Extension for Filing Estate Tax
	21	贈與稅延期申報	Extension for Filing Gift Tax
	22	遺囑執行人	Executor of the Will
	23	繼承人	Heir
	24	受遺贈人	Legatee
	25	債權	Rights of Claim
	26	遺產管理人	Estate Administrator

類別	編號	中文用語	英譯用語
	27	法定代理人	Legal Representative
	28	監護人	Guardian
	29	遺產稅申報稅額試算服務	Service of Pre-Calculation of Estate Tax Returns
	30	輔助人	Assistant
土地稅	1	土地稅法	Land Tax Act
	2	土地稅法施行細則	The Enforcement Rules of the Land Tax Act
	3	土地稅	Land Tax
	4	累進起點地價	Starting Cumulative Value (SCV)
	5	抵價地	Land in Lieu of Compensation
	6	公共設施保留地	Land Reserved for Public Facilities
	7	申報地價	Declared Land Value
	8	土地漲價總數額	Total Amount of Land Value Increment
	9	原規定地價	The Original Assigned Land Value
	10	前次移轉現值	The Previous Transfer Value
	11	空地	Vacant Lot
	12	自用住宅用地	Self-use Residential Land
	13	公告現值	Assessed Present Value
	14	私有土地	Private Land
	15	公有土地	Public Land
	16	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
	17	都市土地	Urban Land
	18	農業用地	Agricultural Land
	19	非都市土地	Non-urban Land
	20	工業用地	Industrial Land
房屋稅	1	房屋稅條例	House Tax Act
	2	房屋稅	House Tax
	3	承租人	Lessee
	4	不堪居住	Uninhabitable
	5	未滿一個月不計房屋稅	No House Tax Shall Be Levied for any Period Shorter Than One Month
	6	合法登記之工廠	Legally Registered Factory
	7	典權人	Dien-holder
	8	典權	Dien Right
	9	自住房屋	A House Used for Residential Purpose by the Owner, His or Her Spouse or

類別	編號	中文用語	英譯用語
房屋稅			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	建造執照	Construction License
	17	使用執照	License of Permit
	18	建築物	Building
	19	面積	Area
	20	起造人	Builder
	21	毀損面積	The Area which was Damaged
	22	營業用房屋	A House Used For Business Purpose
契稅	1	契稅條例	Deed Tax Act
	2	契稅	Deed Tax
	3	分割	Partition
	4	占有	Possession
	5	交換	Exchange
	6	判決確定日	The Date of the Court's Final Judgment
	7	承典	Setting Dien Right
	8	契稅申報起算日	The Starting Date for Filing of Deed Tax
	9	契價	The Value of a Deed
	10	匿報契稅	Evasion of the Reporting of Deed Tax
	11	短報	Under-reports
	12	買賣	A Sale
	13	贈與	A Bestowal or a Donation
	14	權利變更登記	Registration of the Transfer of the Title Right
	15	變更起造人	A Change in the Name of the Builder
使用牌照稅	1	使用牌照稅法	Vehicle License Tax Act
	2	使用牌照稅	Vehicle License Tax
	3	交通工具	Transportation Equipment
	4	汽缸總排氣量	Total Cylinder Displacement Volume
	5	軍隊裝備編制內之交通工具	Military T/O Transportation Equipment
	6	公共團體設立之醫院	Public Hospitals

類別	編號	中文用語	英譯用語
使用牌照稅	7	裝配之交通工具	Assembled Transportation Equipment
	8	利用非交通工具之設備	Using Non-transportation Equipment
	9	專供公共安全使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Safety
	10	專供衛生使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Health
	11	供身心障礙者使用之交通工具	Transportation Equipment Used by Persons with Mental or Physical Disabilities
	12	臨時牌照及試車牌照	Temporary License and Automobile Testing License
	13	逾期使用	A Vehicle License Used Beyond the Expiration Date
	14	移用使用牌照	A Vehicle License Used for Another Vehicle
娛樂稅	1	娛樂稅法	Amusement Tax Act
	2	娛樂稅	Amusement Tax
	3	代徵人	Collecting Agent
	4	技藝表演	Acrobatics Show
	5	競技比賽	Competitions of Skill and Other Contests
	6	其他提供娛樂設施	Other places, facilities or activities that Provide Facilities for Recreation or Entertainment
	7	公益慈善演出	Activities for Public Welfare and Charity
	8	代徵	Tax Collection by an Agent
	9	代徵獎勵金	Reward for Tax Collecting Agents
稅捐稽徵法	1	稅捐稽徵法	Tax Collection Act
	2	稅捐稽徵法施行細則	Enforcement Rules of the Tax Collection Act
	3	稅捐	Tax
	4	稅捐稽徵機關	The Tax Authority
	5	解釋函令	Interpretative Letter or Directive
	6	稅捐法定主義	Principle of Taxation by Law
	7	互惠免稅	Reciprocal Tax Exemption
	8	稅捐優先受償權	Priority in the Collection of Taxes Over General Claims by Creditors

類別	編號	中文用語	英譯用語
稅捐稽徵法	9	破產財團	Bankruptcy Estate
	10	破產債權	Obligatory Claim Against the Bankruptcy
	11	別除權	Right of Exclusion
	12	破產財團費用	Expense of the Bankruptcy Estate
	13	破產財團債務	Debts of the Bankruptcy Estate
	14	公司重整	Company Reorganization
	15	重整債權	An Obligatory Claim Against the Reorganization of the Company
	16	重整債務	Debts Incurred During Company Reorganization
	17	緩繳	Deferred Payment of Taxes
	18	相當擔保	Equivalent Collateral
	19	納稅義務人權益之保護	The Protection of Taxpayer's Rights
	20	共有財產	Jointly-owned Property
	21	分別共有	Co-owned
	22	共同共有	Owned-in-common
	23	公司合併	Company Merger
	24	概括承受	General Assumption
	25	繳納通知文書	Tax Payment Notice
	26	繳納期限	Deadline for the Payment of the Tax
	27	查對更正	Check and Correction
	28	送達	Service of Documents
	29	寄存送達	Service of Documents by Mail to the Location of the Competent Autonomous or Police Authorities
	30	公示送達	Service of Documents by Publication
	31	應受送達人	A Person to Whom the Service of Documents Is Attempted
	32	委託送達	Service of Documents by a Government Organization Entrusted
	33	補充送達	Supplementary Service of Documents
	34	滯報金	Delinquent Reporting Surcharge
	35	怠報金	Non-reporting Surcharge
	36	滯納金	Belated Surcharge
	37	滯納利息	Belated Interest
	38	核課期間	Assessment Period
39	徵收期間	Collection Period	

類別	編號	中文用語	英譯用語
稅捐稽徵法	40	參與分配	Participate in the Distribution of the Proceeds from the Court-enforced Sale of a Property
	41	稅捐保全	Tax Safeguards
	42	禁止財產處分	Prohibited from the Disposal of Property
	43	限制出境	Restriction on Leaving the R.O.C.
	44	提前徵收	Collection Prior to the Statutory Date of the Amount to Be Paid in Taxes Falls Due
	45	溢繳退稅	Refund of Overpaid Tax
	46	退稅抵欠	Offset the Refundable Taxes Payable Against the Delinquent Taxes Receivable
	47	搜索	Search
	48	扣押	Seizure
	49	課稅資料保密	Preserve the Confidentiality of Taxation Information
	50	執行名義	A Ground for Execution
	51	稅捐行政救濟	Administrative Remedies
	52	復查	Recheck
	53	撤銷重核	Cancel and Reassess
	54	稅務協談	Meeting to Resolve Disputes in Taxation Cases
	55	代徵	Taxes Collection by Agent
	56	強制執行	Compulsory Execution
	57	拘提管收	Arrested and Taken into Custody
	58	暫緩移送執行	Deferral of the Compulsory Execution
	59	停止執行	Cessation of the Compulsory Execution
	60	租稅罰	Tax-related Punishment
	61	租稅刑罰	Tax-related Penal Punishment
	62	行為罰	Penalty for Violation of a Duty to Act in Relation to the Tax Law
	63	漏稅罰	Penalty for Tax Evasion
	64	擇一從重處罰	Imposition of the Severest of the Punishments
	65	自動補報補繳免罰	Remitted from Punishment on Presentation of a Supplementary Tax Declaration and a Payment of Taxes
	66	減免處罰	Mitigate or Remit the Punishment

類別	編號	中文用語	英譯用語
稅捐稽徵法	67	從新從輕原則	The Principle of Applying the Newer or the More Lenient Law
	68	裁罰金額倍數參考表	Reference Table for Fines and Multiples of Punishments
	69	準用	Apply Mutatis Mutandis
	70	檢舉逃漏稅獎金	The Reward for an Informant or Accuser Providing Information Regarding Tax Evasion
	71	支付命令	Payment Order
	72	債權憑證	Certificate of the Obligatory Claim
	73	本票	Promissory Note
	74	假扣押	Provisional Attachment
	75	假處分	Provisional Injunction
	76	假執行	Provisional Execution
	77	調解筆錄	Mediation Record
	78	和解筆錄	Settlement Record
	79	實質課稅原則	The Principle of Substantive Taxation
	80	協力義務	The Obligation of Taxpayers to Facilitate Investigation by Reporting the Required Information
	81	清算人	Liquidator
82	清算	Liquidation	
83	租稅規避	Tax Avoidance	
記帳士法	1	記帳士法	Certified Public Bookkeepers Act
	2	記帳士	Certified Public Bookkeeper
	3	記帳士履歷表	Resume of Certified Public Bookkeeper
	4	記帳士登錄表	Registration Form for Certified Public Bookkeeper
	5	記帳及報稅代理人	Bookkeeper and Tax Return Filing Agent
	6	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
	7	客戶審查	Customer Due Diligence(CDD)
	8	打擊資恐	Countering the Financing of Terrorism(CFT)
	9	防制洗錢	Anti-money Laundering(AML)
	10	重要政治性職務人士	Politically Exposed Person(PEP)
	11	風險基礎方法	Risk-based Approach(RBA)
	12	疑似洗錢或資恐交易報告	Suspicious Transaction Report(STR)

類別	編號	中文用語	英譯用語
	13	實質受益人	Beneficial Owner(BO)
	14	指定之非金融事業或人員	Designated Non-Financial Businesses and Professions (DNFBP)
納稅者權利保護法	1	納稅者權利保護法	The Taxpayer Rights Protection Act
	2	納稅者權利保護法施行細則	Enforcement Rules of the Taxpayer Rights Protection Act
	3	稅務專業法庭	Special Tribunal for Taxation
	4	納稅者權利保護諮詢會	Advisory Committee for Protecting Taxpayer Rights
	5	納稅者權利保護官	Taxpayer Ombudsman
	6	推計課稅	Tax Estimation
	7	基本生活費	Expenses to meet the basic needs of living