

賦稅業務中英文詞彙對照表
Chinese and English Glossary for the Taxation

類別 Category	項次 Item	中文詞彙 Chinese	英文詞彙 English
所得稅 (一般規定) Income Tax (General Regulations)	1	綜合所得稅	Individual Income Tax
	2	營利事業所得稅	Profit-seeking Enterprise Income Tax
	3	屬地主義	Territorial Principle
	4	屬人主義	Nationality Principle
	5	中華民國境內居住之個人	Resident of the Republic of China
	6	非中華民國境內居住之個人	Non-resident of the Republic of China
	7	就源扣繳	Tax Withheld at Source
	8	應納稅額	Tax Payable
	9	國外來源所得	Foreign-source Income
	10	稅額扣抵	Tax Credit
	11	國外稅額扣抵	Foreign Tax Credit
	12	個別限額法(國外稅額扣抵)	Per Country Limitation (Foreign Tax Credit)
	13	房地合一所得稅	House and Land Transactions Income Tax
	14	信託契約	Trust Deed
	15	信託利益	Trust Benefit
	16	信託關係	Trust Relationship
	17	信託財產	Trust Property
	18	自益信託	Self-benefit Trust
	19	他益信託	Other Interest Oriented Trust
	20	公益信託	Public Trust
	21	受託人	Trustee
	22	受益人	Beneficiary
	23	共同信託基金	Mutual Trust Fund
	24	證券投資信託基金	Securities Investment Trust Fund
	25	共同基金	Mutual Fund
	26	信託不動產	Estate in Trust
	27	投資信託	Investment Trust
	28	境外信託	Offshore Trust
	29	證券投資(間接)	Portfolio Investment (Indirect

所得稅 (一般規定) Income Tax (General Regulations)		投資)	Investment)
	30	證券交易所得	Gains Derived from the Securities Transactions
	31	證券交易所損失	Losses Incurred from Securities Transactions
	32	期貨交易所得	Income from Futures Transactions
	33	稅率表	Tax Rate Table
	34	稅率級距	Tax Brackets
	35	消費者物價指數	Consumer Price Index
	36	中華民國來源所得	Income from Sources in the Republic of China
	37	固定場所	Fixed Place
	38	營業代理人	Business Agent
	39	營利事業	Profit-seeking Enterprise
	40	獨資	Sole Proprietorship
	41	合夥	Partnership
	42	執行業務者	Professional Practitioner
	43	公有事業	Public Utility Enterprise
	44	合作社	Cooperative
	45	教育文化公益慈善機關或團體	Education, Culture, Public Welfare or Charity Institutions or Organizations
	46	政黨	Political Party
	47	政治團體	Political Association
	48	擬參選人	Persons planning to participate in campaign
	49	競選經費	Campaign Expense
	50	政治獻金	Political Donation
	51	課稅年度	Taxable Year
	52	金融機構	Financial Institution
	53	損害賠償金	Compensation for Death or Injury
	54	撫卹金	Survivor's Compensation
	55	軍人薪餉	Salaries of Military Personnel
	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	Income Derived from Published Articles, Copyright Books, Musical Compositions, Musical Productions, Dramas, Cartoons,	

		講演之鐘點費 之收入	or as Remuneration for Speeches and Lectures on an Hourly Basis
	59	版稅	Proceeds from Copyrights
	60	分離課稅	Taxed Separately
	61	定額課稅	Lump-sum Tax
	62	不納入課稅	Income Excluded from Taxation
所得稅 (綜合所得稅) Income Tax (Individual Income Tax)	1	納稅義務人(綜 合所得稅)	Taxpayer (Individual Income Tax)
	2	扶養親屬	Dependents
	3	合併報繳	Consolidated Declaration and Payment by Taxpayers
	4	配偶薪資所得 分開計稅合併 報繳	The Amount of Tax Levied on the Salary Income of a Taxpayer or his/her Spouse Computed Separately and then Declared and Paid on a Consolidated Basis by the Taxpayers
	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
	8	個人一時貿易 之盈餘	Individual Income Derived from 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 Prevailing Deposit Interest Rates of Domestic Banks
	17	當地一般租金	The Local Prevailing Rental Standard
	18	自力耕作漁牧 林礦所得	Income from Self-undertaking in 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	Income from Contests and Games and from Prizes and Awards Won by Chance
	22	退休金	Retirement Pay
	23	資遣費	Severance Pay

<p>所得稅 (綜合所得稅) Income Tax (Individual Income Tax)</p>	24	退職金	Separation Pay
	25	離職金	Resignation Pay
	26	終身俸	Life-time Pension
	27	其他所得	Other Income
	28	實物所得	Income in Kind
	29	變動所得	Variable Income
	30	公債	Government Bond
	31	公司債	Corporate Bond
	32	金融債券	Financial Debenture
	33	短期票券	Short-term Commercial Papers
	34	短期票券利息	Interest of Short-term Commercial Papers
	35	零息債券	Zero-coupon Bonds
	36	結構型商品	Structured Product
	37	免稅額	Exemptions
	38	直系尊親屬	Lineal Ascendant
	39	在校就學	Studying at School
	40	無謀生能力者	Being Incapable of Earning a Livelihood
	41	扣除額	Deductions
	42	標準扣除額	Standard Deduction
	43	列舉扣除額	Itemized Deductions
	44	非現金捐贈	Non-cash Donation
	45	保險費	Insurance Premium
	46	醫藥及生育費	Medical and Maternity Expenses
	47	災害損失(綜合所得稅)	Losses from Disaster (Individual Income Tax)
	48	不可抗力之災害	A Disaster Caused by Force Majeure
	49	購屋借款利息	Interest on a House Mortgage
	50	特別扣除額	Special Deductions
	51	財產交易損失特別扣除額	Special Deduction for Losses Incurred in Property Transactions
	52	薪資所得特別扣除	Special Deduction for Employment Income
	53	儲蓄投資特別扣除	Special Deduction for Savings and Investment
	54	存簿儲金利息	Interest Accrued on Postal Passbook Savings
	55	身心障礙特別扣除	Special Deduction for the Disabled
	56	教育學費特別扣除	Special Deduction for Educational Tuition

<p>所得稅 (綜合所得稅) Income Tax (Individual Income Tax)</p>	57	教育學費	Educational Tuition
	58	幼兒學前特別扣除額	Special Deduction for Pre-school Children
	59	自用住宅	Owner-occupied Residence
	60	自用住宅重購稅額退抵	Credit or Refund for Repurchase of Owner-occupied Residence
	61	免辦結算申報	Exemption from Filing an Income Tax Returns
	62	依規定稅率納稅	To Pay Tax in Accordance with the Legal Tax Rate
	63	結算申報(綜合所得稅)	Annual Income Tax Return (Individual Income Tax)
	64	二維條碼申報	Filing via Barcodes
	65	網路申報	Filing via Internet (Internet Declaration)
	66	綜合所得稅結算申報書	Individual Income Tax Return
	67	簡式申報書	Simplified Return Form
	68	申報納稅	Filing of Tax Returns and Payment of Tax
	69	所得稅申報期限	Deadline for the Filing of Income Tax Returns
	70	綜合所得稅結算申報公告	Individual Income Tax Return Notice
	71	綜合所得稅逾期申報	Overdue Declaration of Individual Income Tax
	72	__年度綜合所得稅自動補報稅額繳款書	Tax Bill for Late/Amended-filing Payment of Individual Income Tax for Year __
	73	綜合所得稅結算稅額繳款書(自行繳納)	Tax Bill for Filing Individual Income Tax (Self-payment)
	74	核定稅額通知書	Notice for Assessment of Tax
75	綜合所得稅更正申請書	Application Form for Correction of Individual Income Tax Returns	
76	綜合所得稅退稅憑單補發申請書	Application Form for the Reissuance of the Certificated Declaration for an Individual Income Tax Refund	
77	個人災害損失申報(核定)表	Application (Assessment) Form for Personal Loss in Disaster	
78	核發中、英文綜合所得稅納	Issuance of Tax Payment Certificate (English and Chinese) for Individual	

<p>所得稅 (綜合所得稅) Income Tax (Individual Income Tax)</p>		稅證明書	Income Tax
	79	外籍人士綜合所得稅扣繳實務	Withholding Practice of Individual Income Tax for Aliens
	80	外籍人士綜合所得稅結算申報實務	Filing Practice of Individual Income Tax Return for Aliens
	81	個人一時貿易資料申報書	Declaration Form for Individual Income Derived from Incidental Trading
	82	執行業務者使用機器記帳申請書	Application Form for Professional Practitioners Using Electronic Bookkeeping
	83	抵押利息所得調查核定	Review and Assessment of Interest Income on Mortgages
	84	非自住租賃所得查調核定	Survey and Assessment of Income from Lease of Non-self-use Residences
	85	執行業務及其他所得查調核定	Survey and Assessment of Income from Professional Practice and Other Income
	86	各類所得資料查詢	Enquiries about Data on Various Incomes
	87	本人財產歸戶資料查詢	Enquiries about Data on Personal Property
	88	全國財產總歸戶查詢	Enquiries about Data on Nationwide Personal Property
	89	核發扣繳稅款繳納證明	Issuance of a Payment Certificate for Withholding Tax
	90	核發儲蓄免扣證	Issuance of Certificate for Exemption from Withholding Tax on Savings
	91	綜合所得稅稅額試算服務	Service of the Pre-calculation of Individual Income Tax Returns
	92	個人房屋土地交易所得稅申報書	Individual House and Land Transactions Income Tax Return
	93	個人房屋土地交易所得稅申報核定通知書	Notice for Assessment of Individual House and Land Transactions Income Tax
	94	個人房屋土地交易所得稅申報稅額繳款書(自行繳納)	Tax Bill for Filing Individual House and Land Transactions Income Tax (Self-payment)
95	個人房屋土地	Tax Bill for Late/Amended-filing	

<p>所得稅 (綜合所得稅) Income Tax (Individual Income Tax)</p>		交易所得稅自動補報稅額繳款書	Payment of Individual House and Land Transactions Income Tax
	96	核發中、英文個人房屋、土地交易所得稅納稅證明書	Issuance of Tax Payment Certificate (English and Chinese) for Individual House and Land Transactions Income Tax
	97	居留證	Alien Resident Certificate
	98	股權繳納憑證	Stock Share Payment Certificate
	99	新股權利證書	Certificates of Entitlement to New Shares
	100	員工酬勞之股票	Securities Acquired as an Employee's Compensation
	101	員工現金增資認股	Employee Stock Options at Cash Capital Increase
	102	員工認股權證 員工認股權憑證	Share Subscription Warrants Issued to Employees
	103	限制員工權利新股	New Restricted Stock Award Shares Issued to Employees
	104	賦予日	Grant Date
	105	執行日	Exercise Date
	106	庫藏股	Treasury Stock
	107	居住者外國人	Resident Alien
	108	非居住者外國人	Non-resident Alien
	109	所得來源	Source of Income
	110	非課稅所得	Non-taxable Income
	111	年金計畫	Pension Schemes
	112	物價指數連動法	Indexation
113	保險給付	Insurance Payment	
114	人身保險	Life Insurance	
115	股利或盈餘	Dividends or Earnings	
116	股利及盈餘可抵減稅額	Dividends and Earnings Tax Credit	
117	股利及盈餘分開計稅應納稅額	Dividends and Earnings Tax Payable	
118	基本生活費差額	Basic Living Expense Difference	

	119	醫療社團法人	Medical Care Corporations
<p>所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise Income Tax)</p>	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 Units; Offshore Banking Branches
	12	國際證券業務分公司	Offshore Securities Units; Offshore Securities Branches
	13	國際保險業務分公司	Offshore Insurance Units; Offshore Insurance Branches
	14	海運業務	Marine Transport Business
	15	會計帳簿及憑證	Accounting Books and Vouchers
	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 Expenditures
	26	毛利	Gross Profit
	27	毛利率	Gross Profit Ratio
	28	原物料耗用通常水準	Common Level of Materials and Supplies Being Used for Production
	29	費用比例	Expense Ratio
	30	費用帳	Expense Account
	31	技術協助費	Technical Assistance Fee
	32	災害損失	Losses from Disaster
	33	投資減除額	Investment Deduction
	34	盈虧互抵	Offset between Profits and Losses

<p>所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise</p>	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
	39	殘值	Salvage Value
	40	資產重估價	Assets Revaluation
	41	毛利潤稅	Gross Profit Tax
	42	利潤稅	Profits Tax
	43	特許權利	Franchise
	44	特許權利稅	Franchise Taxes
	45	資本所得	Income from Capital
	46	資本利得稅	Capital Gains Tax
	47	預付公司稅	Advance Corporation Tax, ACT
	48	補徵稅額	Amount of Additional Tax Levied
	49	投資稅額扣抵	Investment Tax Credit
	50	租稅扣抵	Tax Credit
	51	視同已納稅額	Tax Sparing
	52	視同已納稅額 扣抵	Tax Sparing Credit
	53	補充性投資稅 額扣抵	Supplementary Investment Tax Credit
	54	未分配盈餘	Undistributed Surplus Earnings
	55	已繳納公司稅 之盈餘所分配 之股利	Dividends Derived from Earnings after Tax
	56	未繳納公司稅 盈餘所分配之 股利	Dividends Derived from Earnings before Tax
	57	暫繳申報	Provisional Income Tax Return
	58	催報	To Urge to File Tax Returns
	59	滯報金	Delinquent Reporting Surcharge
	60	怠報金	Non-reporting Surcharge
	61	決算申報	A Current Final Report on Total Business Income
	62	清算申報	A Current Final Report on Income Earned from Liquidation
	63	清算期間	Period of Liquidation
	64	清算所得	Liquidation Income
	65	營利事業所得 稅暫繳稅額申 報書	Profit-seeking Enterprise Provisional Income Tax Return
	66	營利事業所得	Profit-seeking Enterprise Annual Income

<p>所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise)</p>		稅結算申報書	Tax Return
	67	未分配盈餘申報	Filing the Undistributed Earnings
	68	教育、文化、公益、慈善機關或團體結算申報書	Education, Culture, Public Welfare or Charity Institutions or Organizations Income Tax Return
	69	清算申報書	Liquidation Tax Return
	70	藍色申報制度	Blue Return Filing System
	71	會計師查核簽證申報	Filing Returns Assessed and Certified by Certified Public Accountant
	72	查帳審核	Audit by Reviewing Accounting Books
	73	書面審核	Reviewing Tax Declaration on Paper
	74	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
	75	電腦選案	Cases Selected by a Computer
	76	主要營業項目	Major Business Items
	77	行業標準代號	Standard Industrial Code
	78	核定通知	Notice of Assessment
	79	所得額標準	The Standards of Income
	80	同業利潤標準	The Profit Standard of the Same Trade Concerned
	81	營利事業所得稅查核準則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax
	82	__年度營利事業所得稅結算稅額繳款書(自行繳納)	Year __ Tax Bill for Filed Profit-seeking Enterprise Income Tax (Self-payment)
	83	__年度營利事業所得稅結算稅額自動補報繳款書	Year __ Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax
84	__年度營利事業所得稅未分配盈餘稅額繳款書(自行繳納)	Year __ Tax Bill for Filed Profit-seeking Enterprise Income Tax on Undistributed Earnings (Self-payment)	
85	__年度營利事業所得稅未分配盈餘稅額自	Year __ Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax on	

所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise)		動補報繳款書	Undistributed Earnings
	86	__年度營利事業所得稅暫繳稅額繳款書(自行繳納)	Year __ Tax Bill for Provisional Profit-seeking Enterprise Income Tax (Self-payment)
	87	營利事業超額分配股東可扣抵稅額自動補繳繳款書	Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Over-distributed Imputation Credit to Shareholders
	88	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)
	89	原物料、商品變質報廢或災害申請書	Application Form for the Deformation, Scrapping and Write-off of Raw Materials and Commodities Due to Disaster
	90	固定資產及設備報廢或災害申請書	Application Form for the Scrapping of Fixed Assets and Equipment Due to Disaster
	91	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
	92	營利事業所得稅結算申報更正申請書	Application Form for Correction of Profit-seeking Enterprise Annual Income Tax Return
	93	補發營利事業各項書表申請書	Application Form for Reissuance of Various Forms for Use by Profit-seeking Enterprise
	94	核發中、英文營利事業所得稅申報核定或納稅證明申請書	Application Form for Issuing of Returns and Assessment /Tax Payment Certificate (English and Chinese) for Profit-seeking Enterprise Income Tax
	95	電子勞務	Electronic Services
	96	淨利率	Net Profit Ratio
	97	境內利潤貢獻程度	Domestic Profit Contribution Ratio
98	外國營利事業跨境銷售電子勞務適用淨利	Application Form for Net Profit Ratio and Profit Contribution Ratio Applicable to Cross-border Electronic Services	

所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise)		率、利潤貢獻程度申請書	Provided by Foreign Profit-Seeking Enterprise
	99	營利事業所得稅申報及核定證明書	Profit-seeking Enterprise Income Tax Returns and Assessment Certificate
	100	營利事業所得稅納稅證明書	Profit-seeking Enterprise Income Tax Payment Certificate
	101	核實認定	Actual Recognition
	102	居住者證明申請書	Application Form for Resident Certificate
	103	居住者證明	Certificate of Residence
	104	受任人	Attorney-in-fact
	105	外國法人投資證券申報納稅代理書	Agent Appointment and Acceptance Form (For Foreign Corporate Person to File Tax Returns and Pay Tax in Connection with Securities Investments)
	106	委託書(營利事業登記案件)	Letter of Authorization (For Registration of Profit-seeking Enterprise)
	107	專案合併	Specially Approved Merger
	108	合併	Mergers
	109	收購	Acquisition
110	併購	Mergers and Acquisition	
111	分割	Division	
所得稅 (扣繳相關) Income Tax (Withholding Tax Related)	1	扣繳義務人及納稅義務人	Tax Withholders and Taxpayers
	2	扣繳之報繳	To Pay Withholding Tax
	3	扣繳之申報	To File Withholding Tax
	4	扣繳稅款之繳納及扣繳憑單之申報	Payment of Taxes Withheld and Filing of Withholding 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	股利申報書	Dividend Declaration Form
	12	股利憑單	Dividend Statement
	13	(境外)緩課股	Income Statement of Transferring

所得稅 (扣繳相關) Income Tax (Withholding Tax Related)		票轉讓所得申報憑單	Tax-deferred Stocks
	14	各類所得扣繳稅款報繳證明申請書	Application Form for Certificate of Withholding Income Tax
	15	營利事業暨扣繳單位統一編號查詢	Enquiry on the Tax Code Number of the Profit-seeking Enterprises and Withholding Agencies
	16	扣繳單位統一編號設立、變更登記	Registration for the Establishment and/or Alteration of the Tax Code Number for Withholding Agencies
	17	給付時	At the Time of Payment
	18	視同給付	Deemed Payment
	19	溢扣	The Amount Over-withheld
	20	現時徵繳制	Pay-as-you-earn
	21	告發或檢舉獎金	Reward for Information or Accusation
所得稅 (所得基本稅額) Income Tax (Income Basic Tax)	1	所得基本稅額	Income Basic Tax
	2	一般所得稅額	Regular Income Tax
	3	基本稅額	Basic Tax
	4	基本所得額	Basic Income
	5	個人所得基本稅額申報表	Individual Income Basic Tax Return
	6	個人海外所得	Individual Overseas Income
所得稅 (租稅減免) Income Tax (Tax Incentives)	1	租稅獎勵	Tax Incentive
	2	支出稅	Expenditure Tax
	3	日出條款	Sunrise Clause
	4	落日條款	Sunset Clause
	5	祖父條款	Grandfather Clause
	6	主管機關	Competent Authority
	7	有實際關連之所得	Effectively Connected Income
	8	目的地原則	Destination Principle
	9	企業集團	Group of Companies
	10	全球所得	World-wide Income
	11	全球財產	World-wide Property
	12	再投資期間	Re-investment Period
	13	再投資優惠	Re-investment Relief; Roll-over Relief
	14	研究發展	Research & Development
	15	消極性所得	Passive Income
	16	租稅庇護所	Tax Haven
	17	租稅特赦	Tax Amnesty

<p>所得稅 (租稅減免) Income Tax (Tax Incentives)</p>	18	租稅假期	Tax Holiday
	19	租稅遞延	Deferred Tax
	20	新興產業	Emerging Industry
	21	節約能源獎勵	Energy-saving Incentives
	22	外國特定專業人才	Foreign special professionals
	23	外國特定專業人才減免所得稅申請書	Application for exemption from income tax for foreign special professionals
	24	管理費用	Management Fees
	25	環境獎勵	Environmental Incentives
	26	總機構費用	Head Office Expenses
	27	加速折舊	Accelerated Depreciation
	28	功能性獎勵	Functional Incentives
	29	投資抵減	Investment Tax Credit
	30	自動化設備或技術	Equipment or Technology Used for Automation
	31	防治污染設備或技術	Equipment or Technology Used for Anti-pollution Measures
	32	資源回收設備或技術	Equipment or Technology Used for Reclamation of Resources
	33	工業用水再利用設備或技術	Equipment or Technology Used for Recycling of Industrial-use Water
	34	節約能源設備或技術	Equipment or Technology Used for Energy Saving
	35	人才培訓	Personnel Training
	36	資源貧瘠或發展遲緩地區	Areas of Scanty Resources or Slow Development
	37	重要投資事業	Important Investment Enterprise
	38	重要科技事業	Important Technology Enterprise
	39	創業投資事業	Venture Capital Enterprise
	40	境外創投	Offshore Joint Venture
	41	原始認股或應募	Original Subscription or Underwriting of a Registered Stock
	42	緩課	Tax Deferred
	43	營運總部	Headquarters
44	國際物流配銷中心	International Logistics and Distribution Centers	
45	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	
46	自由貿易港區	Free Trade Zone Enterprise	

		事業	
所得稅 (國際租稅) Income Tax (International Taxation)	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	移轉訂價報告	Transfer Pricing Report
	9	常規交易原則	Arm's Length Principle
	10	常規交易區間	Arm's Length Range
	11	常規交易價格	Arm's Length Price
	12	預先訂價協議	Advance Pricing Arrangement, APA
	13	成本貢獻協議	Cost Contribution Arrangement, CCA
	14	成本分攤協議	Cost Sharing Arrangement, CSA
	15	跨國企業	Multinational Enterprises, MNE
	16	關係人	Related Parties
	17	關係企業	Affiliated Enterprises
	18	重組	Restructuring
	19	集團主檔報告	Master File
	20	本國事業報告	Local File
	21	國別報告	Country-by-country Reporting
	22	跨國企業集團	Multinational Enterprises Group, MNE Group
	23	最終母公司	Ultimate Parent Entity
	24	代理母公司送交成員	Surrogate Parent Entity
	25	跨國企業與稅捐機關移轉訂價指導原則	Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations
	26	租稅規劃	Tax Planning
	27	集團間勞務	Intra-group Services
	28	資本稀釋	Thin Capitalization
	29	負債占業主權益比率	Debt-to-equity Ratio
	30	受控外國企業	Controlled Foreign Companies, CFC
	31	實際管理處所	Place of Effective Management, PEM
	32	管理處所	Place of Management
	33	防杜避稅措施	Anti-tax Avoidance Measures
	34	雙重課稅	Double Taxation

所得稅 (國際租稅) Income Tax (International Taxation)	35	消除雙重課稅	Elimination of Double Taxation
	36	租稅協定	Tax Treaty
	37	全面性租稅協定， 全面性所得稅協定	Comprehensive Income Tax Agreement
	38	海空運輸單項 所得稅協定	International Transportation Income Tax Agreement
	39	稅約範本	Model Tax Conventions
	40	透視課稅	Fiscally Transparent
	41	雙重居住者公司	Dual Resident Company
	42	常設機構	Permanent Establishment
	43	合約分割	Splitting-up of Contract
	44	分解活動	Fragmentation of Activities
	45	緊密關係企業	Closely Related Enterprise
	46	引力原則	Force of Attraction
	47	營業利潤	Business Profit
	48	經認可 OECD 方法	Authorized OECD Approach, AOA
	49	內部往來	Internal Dealings
	50	相對應調整	Corresponding Adjustment
	51	受益所有人	Beneficial Owner
	52	代名人	Nominee
	53	導管公司	Conduit Company
	54	集合投資工具	Collective Investment Vehicle, CIV
	55	代名信託	Nominee Trust
	56	無差別待遇	Non-discrimination
	57	相互協議程序	Mutual Agreement Procedure, MAP
	58	雙邊預先訂價 協議	Bilateral Advance Pricing Arrangement, BAPA
	59	資訊交換	Exchange of Information
	60	個案資訊交換	Exchange of Information on Request, EOIR
	61	自發資訊交換	Spontaneous Exchange of Information, SEOI
	62	自動資訊交換	Automatic Exchange of Information, AEOI
	63	租稅保密	Tax Secrecy
	64	防止濫用	Anti-abuse
	65	協定競購	Treaty Shopping
	66	利益限制	Limitation on Benefits, LOB

<p>所得稅 (國際租稅) Income Tax (International Taxation)</p>	67	主要目的測試	Principal Purpose Test, PPT
	68	議定書	Protocol
	69	稅基侵蝕及利潤移轉	Base Erosion and Profit Shifting, BEPS
	70	經濟合作暨發展組織	Organization for Economic Co-operation and Development, OECD
	71	亞洲稅務行政及研究組織	Study Group on Asian Tax Administration and Research, SGATAR
	72	國際財政文獻局	International Bureau of Fiscal Documentation, IBFD
	73	亞洲稅務論壇	Asia Tax Forum
	74	國際租稅及投資中心	The International Tax and Investment Center, ITIC
	75	維也納條約法公約	Vienna Convention on the Law of Treaties, VCLT
	76	多邊稅務行政互助公約	Multilateral Convention on Mutual Administrative Assistance in Tax Matters, MAC
	77	多邊導入防止稅基侵蝕及利潤移轉租稅協定相關措施公約	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, MLI
	78	稅務資訊交換協定	Tax Information Exchange Agreement, TIEA
	79	多邊主管機關協定	Multilateral Competent Authority Agreement, MCAA
	80	主管機關協定	Competent Authority Agreement, CAA
	81	金融帳戶資訊共同申報及盡職審查準則	Common Standard on Reporting and Due Diligence for Financial Account Information, CRS
	82	稅務資訊透明及交換全球論壇	Global Forum on Transparency and Exchange of Information for Tax Purposes
	83	自我證明文件	Self-certification
	84	稅務識別碼	Taxpayer Identification Number, TIN
85	申報金融機構	Reporting Financial Institution	
86	應申報國居住者	Reportable Person	
87	應申報帳戶	Reportable Account	
88	積極非金融機構實體	Active Non-financial Entity (Active NFE)	

	89	消極非金融機構實體	Passive Non-financial Entity (Passive NFE)
	90	具控制權之人	Controlling Person
所得稅 (其他) Income Tax (Miscellaneous)	1	古典課稅制	Classical Tax System
	2	負所得稅	Negative Income Tax
	3	視同利息	Deemed Interest
	4	估價原則	Valuation Principle
	5	資本取得稅	Capital Acquisitions Tax
	6	資本財	Capital Goods
	7	過渡時期協議	Transitional Arrangements
	8	補充核定	Supplemental Assessment
	9	技術作價入股	Stock from Technology Investment
	10	稅式支出	Tax Expenditure
	11	多層次傳銷	Multiple-level Marketing
	12	邊際稅率	Marginal Rates
	13	平均稅率	Average Rate
	14	出口補貼	Export Subsidies
	15	出口退稅	Export Rebate
	16	加工出口區	Export Processing Zone
	17	免稅出口區	Duty Free Export Processing Zone
	18	科學園區	Science Parks
	19	多階段課稅	Multi-stage Taxation
	20	防杜欠稅措施	Anti-tax Delinquency Measures
	21	來源規則	Source Rule
	22	租稅轉嫁	Tax Shifting, Shifting of Taxes
	23	租稅調合	Harmonization of Tax
	24	稅務代理人	Tax Agent
	25	納稅依從度	Tax Compliance
	26	財政住所	Fiscal Residence
	27	超級權利金	Super Royalty
	28	經濟利益團體	Economic Interest Group, EIG
	29	遠期外匯交易	Forward Foreign Exchange Transactions
	30	遠期利率協議	Forward Rate Agreement
	31	課稅期間	Taxable Period
	32	課稅稅基	Taxable Base
	33	課稅價格	Taxable Value
	34	聯合申報	Joint Return
	35	聯合核課	Joint Assessment
	36	課稅領域	Tax Territories
	37	行政程序	Administrative Procedures
	38	違章審理	Review of Referred Cases of Tax Misconduct, Violation, and Fraud

	39	欠稅清理及執行	Tax Arrears Collection and Enforcement
	40	不得上訴案件	Cases not Permitted to Appeal
營業稅 Value-added and Non-value-added Business Tax	1	銷售貨物	Sale of Goods
	2	在中華民國境內銷售貨物	Sale of Goods within the Territory of the Republic of China
	3	銷售勞務	Sale of Services
	4	在中華民國境內銷售勞務	Sale of Services within the Territory of the Republic of China
	5	進口貨物	Imported Goods
	6	納稅義務人	Taxpayer
	7	營業人	Business Entity
	8	固定營業場所	Fixed Place of Business
	9	視為銷售	Deemed as a Sale
	10	零稅率	Zero-tax-rate
	11	遠洋漁船	Deep Sea Fishing Boats
	12	免徵營業稅	Exemption from Business Tax
	13	放棄適用免稅	Waiver of Tax Exemption (Option to Be Taxed)
	14	合作社	Cooperative
	15	一般稅額計算	General Tax Computation
	16	特種稅額計算	Special Tax Computation
	17	特種飲食業	Special Food and Beverage Services Enterprises
	18	有娛樂節目之餐飲業	Restaurants Providing Entertaining Show Programs
	19	小規模營業人	Small-scale Business Entities
	20	免予申報銷售額之營業人	A Business Entity Exempted from Filing Sales Amounts
	21	查定課徵	Assessed by the Tax Authority for Business Tax
	22	起徵點	Tax Threshold, Minimum Taxable Sales Amount
	23	兼營營業人	Dual-status Business Entities
	24	不得扣抵比例	Non-deductible Ratio
	25	比例扣抵法	Proportional Deduction Method
	26	直接扣抵法	Direct Deduction Method
	27	銷售額	Sales Amounts
	28	銷項稅額	Output Tax
	29	進項稅額	Input Tax
	30	自用乘人小汽車	Passenger Cars for Personal Use

營業稅 Value-added and Non- value-added Business Tax	31	進項憑證	Input Documentary Evidence
	32	溢付稅額	Amount of Overpaid Business Tax
	33	留抵稅額	Offset Against Business Tax Payable
	34	銷項憑證	Output Documentary Evidence
	35	二聯式統一發票	Duplicate Uniform Invoices
	36	三聯式統一發票	Triplicate Uniform Invoices
	37	特種統一發票	Special Uniform Invoices
	38	收銀機統一發票	Cash Register Uniform Invoices
	39	電子計算機統一發票	Computer Uniform Invoices
	40	代收代付	Collection and Payment on Behalf of Another Party
	41	設籍課稅	Setting up of a Taxpayer Registration File
	42	媒體申報	Filing via Electronic Media
	43	總分支機構合併申報	Consolidated Tax Return for Headquarters and Branches
	44	滯報金	Belated Reporting Surcharge
	45	怠報金	Non-reporting Surcharge
	46	虛報進項稅額	Input Tax Falsely Reported
	47	開立不實統一發票營業人	Business Entity Issuing False Uniform Invoices
	48	兼營營業人營業稅額調整計算表	Table for the Adjustment and Computation of Business Tax for Dual-status Business Entities
	49	兼營營業人採用直接扣抵法購買國外勞務應納營業稅額計算表	Table for the Computation of Business Tax Payable on the Purchase of Foreign Services for Dual-status Business Entities Applying the Direct Deduction Method
	50	委託書(代辦營業稅相關事項)	Authorization Letter (For Services Provided by Business Agent Acting in Business-tax-related Matters)
	51	提前使用統一發票申請書	Application Form for Pre-use of Uniform Invoices
	52	營業人使用電子計算機統一發票申請書	Application Form for the Use of Computer Uniform Invoices by Business Entities
	53	使用收銀機開	Application Form for the Use of Cash

營業稅 Value-added and Non- value-added Business Tax		立統一發票申請書	Register Uniform Invoices
	54	遺失統一發票申請書	Application Form for the Report of the Loss of Uniform Invoices
	55	媒體申報申請書	Application Form for Filing via Electronic Media
	56	營業稅(使用、異動、取消)直撥劃撥退稅同意書	Letter of Consent for Direct Deposit/Postal Giro of Business Tax Refunds (Use, Alterations, Cancel)
	57	統一發票集中購買申請書	Application Form for the Volume Purchase of Uniform Invoices
	58	統一發票集中購買委託書	Authorization Letter for the Volume Purchase of Uniform Invoices
	59	營業人申請由總機構彙總申報進銷項媒體資料申請書	Application Form for the Consolidated Filing of Input/Output via Electronic Media by the Headquarters of Business Entities
	60	代理營業人申請營業稅進銷項資料媒體申報函	Application for Business Agent for Filing of Input/Output of Business Tax via Electronic Media
	61	代理營業人網路整批申報營業稅申請書	Application for Business Agent for Bulk Filing of Business Tax via Internet
	62	營業人銷售額與稅額申報書	Declaration of Sales and Business Tax by a Business Entity
	63	營業稅繳款書	Business Tax Payment Notice
	64	營業人申報固定資產退稅清單	List of Fixed Assets for Tax Refund Claimed by Business Entity
	65	營業人銷貨退回(進貨退出)或折讓證明單	Certificate of Sales/Purchases Returns or Allowances on Merchandise Sold/Purchased by a Business Entity
	66	海關退還溢繳營業稅申報單	Declaration of Overpaid Business Tax Returned by the Customs
	67	營業人申報適用零稅率銷售額清單	List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate
68	兼營營業人採用直接扣抵法--進項稅額分	Table for the Breakdown of the Input Tax of Dual-status Business Entities Applying the Direct Deduction Method	

營業稅 Value-added and Non- value-added Business Tax		攤明細表	
	69	兼營營業人採用直接扣抵法營業稅額調整計算表	Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities Applying the Direct Deduction Method
	70	網路申報	Filing via Internet
	71	營利事業統一編號(統一編號)	Business Administration Number (BAN)
	72	統一發票購買證	Uniform Invoices Purchase Certificate
	73	稅籍編號	Logic Serial Number (Tax Serial Number)
	74	免稅貨物或勞務	Tax-exempt Goods or Services
	75	零稅率銷售額	Zero-tax-rate Sales Amount
	76	外匯水單	Remittance Slip
	77	網路銷售專用	For sale via Internet only
	78	網路申購統一發票	Purchase of Uniform Invoices via Internet
	79	電子發票	Electronic Uniform Invoices
	80	電子發票整合服務平台	E-invoices Platform
	81	營業人購買舊乘人小汽車及機車進項憑證證明表	Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle
	82	營業稅簡易稅籍登記制度	Simplified VAT Registration System
	83	稅籍登記	Taxation Registration
	84	加值稅	Value-added Tax
	85	加值稅扣抵	Credit for VAT
	86	零售階段銷售稅	Retail Sales Tax
	87	保稅貨物	Bonded Goods
	88	保稅區	Bonded Zone
	89	保稅區營業人	Bonded Zone Business Entity
	90	課稅區營業人	Taxable Zone Business Entity
91	供營運之貨物或勞務	Goods or Services for Its Operational Use	
92	展覽或臨時商務活動	Exhibitions or Temporary Business Activities	

營業稅 Value-added and Non- value-added Business Tax	93	外國之事業機關團體組織在中華民國境內從事參加展覽或臨時商務活動申請退還加值型營業稅退稅申請書	Application for VAT Refund by Foreign Enterprises, Institutions, Organizations, or Associations Engaging in Exhibitions or Temporary Business Activities within the Territory of the ROC	
	94	從事參加展覽或臨時商務活動起訖期間參與人員及應稅憑證明細表	Detailed Statement of the Period of the Exhibitions or Temporary Business Activities, Participating Personnel and Documentary Evidence	
	95	退稅申請應檢視事項自我審核表	Checklist of Items for Inclusion in the Application for VAT Refunds	
	96	逆向課稅機制	Reverse Charge Mechanism	
	97	雲端發票	Cloud Invoices	
	98	載具	Carrier	
	99	買受人	Buyer	
	100	委託代銷	Consign Goods to Others for Sale	
	101	受託代銷	Sell Consigned Goods	
	102	外銷貨物	Exported Goods	
	103	時價	Market Price	
	104	普通收據	Ordinary Receipt	
	105	統一發票明細表	Detailed List of Uniform Invoices Used	
	106	銷售電子勞務之境外電商	Foreign Suppliers Selling Cross-Border Electronic Services	
	107	境內自然人	Domestic Individuals	
	貨物稅 Commodity Tax	1	貨物稅	Commodity Tax
		2	應稅貨物	Taxable Goods
3		免稅貨物	Tax Exempt Goods	
4		納稅義務人	Taxpayer	
5		產製	Manufactured	
6		委託代製	Manufactured on a Consign Basis	
7		產製廠商	Manufacturer	
8		免稅採購	Purchasing of Tax-exempt Raw Materials	
9		軍用免稅	Tax-exempt Military Goods	
10		從價徵收	Taxed on an Ad Valorem Basis	
11		從量徵收	Taxed on a Specific Basis	

貨物稅 Commodity Tax	12	應徵稅額	Taxable Amount
	13	橡膠輪胎	Rubber Tires
	14	大客車、大貨車使用之橡膠輪胎	Rubber Tires for Buses and Trucks
	15	卜特蘭一型水泥	Portland I Cement
	16	卜特蘭高爐水泥	Portland Blast-furnace Slag Cement
	17	代水泥	Cement Substitutes
	18	水泥熟料	Cement Clinkers
	19	飛灰水泥	Fly Ashes Cement
	20	散裝水泥	Bulk Cement
	21	白水泥或有色水泥	White or Colored Cement
	22	土灰水泥	Soil Ashes Cement
	23	設廠機製	Factory Machine-made
	24	清涼飲料品	Cold Drinks
	25	純天然果汁	Pure Natural Fruit Juice
	26	純天然蔬菜汁	Pure Natural Vegetable Juice
	27	濃縮果汁	Concentrated Fruit Juice
	28	天然果蔬汁	Natural Fruit/Vegetable Juice
	29	稀釋天然果蔬汁	Diluted Natural Fruit/Vegetable Juice
	30	食品添加物	Food Additives
	31	乳品	Dairy Products
	32	調味乳、發酵乳	Flavoured Milk (Fermented Milk)
	33	國家標準	The National Standard
	34	平板玻璃	Flat-glass
	35	導電玻璃	Electrification Glass (Conductive Glass)
	36	汽油	Gasoline
	37	柴油	Diesel Oil
	38	煤油	Kerosene
	39	航空燃油	Fuel Oil for Aircraft
	40	燃料油	Fuel Oil
	41	溶劑油	Dissolving Oil
	42	液化石油氣	Liquefied Petroleum Gas
	43	電器類	Electric Appliances
	44	中央系統型冷暖氣機之主機	Air Handling Units
	45	音響組件	Stereophonic Components

貨物稅 Commodity Tax	46	小客車	Passenger Sedans
	47	貨車	Trucks
	48	客貨兩用車	Passenger-cargo Cars
	49	供研究發展用 之進口車輛	Vehicles Imported for Use in Technical Research and Development
	50	特種車輛	Special Purpose Vehicles
	51	農地搬運車	Tractors Equipped with Farming Equipment
	52	完稅價格	Taxable Value
	53	包裝從物價格	Related Packing Costs
	54	出廠價格	Ex-factory Price
	55	銷售價格	Selling Price
	56	批發商毛利	Wholesale Profits
	57	通常價格	General Price
	58	容器成本	Cost of Container
	59	通常標準	General Standard
	60	中央系統型冷 氣機	Central Air Conditioning Units
	61	廠商登記	Manufacturer's Registration
	62	保稅工廠	Bonded Factory
	63	產品登記	Product Registration
	64	產品統一編號	Product Numbers
	65	照證	Certificates
	66	替代照證	Substitutes of Certificates
	67	計稅單位	Tax Unit
	68	未稅倉庫	Untaxed Warehouse
	69	未稅貨物移運	Movement of Untaxed Goods
	70	滯報金	Belated Reporting Surcharge
	71	怠報金	Non-reporting Surcharge
	72	滯納金	Belated Surcharge
	73	滯納利息	Belated Interest
	74	實際成本	Actual Cost
	75	先進先出法	The First-in, First-out Method
	76	加權平均法	The Weighted Averaging Method
	77	完稅照	Tax Payment Certificate
	78	免稅照	Tax Exemption Certificate
	79	臨時運單	Provisional Transport Certificate
80	保稅倉庫	Bonded Warehouse	
81	汽缸	Cylinder	
82	牽引機	Tractors	
83	工程車	Engineering Vehicles	
84	低底盤公共汽	Low Chassis Buses	

		車	
	85	天然氣公共汽車	Gas Buses
	86	油電混合動力公共汽車	Hybrid Oil and Electric Buses
	87	電動公共汽車	Electric Buses
	88	身心障礙者復康巴士	Rehabilitation Buses for the Disable
	89	完全以電能為動力之電動車輛	Fully Electric-driven Passenger Vehicles
	90	油氣雙燃料車	Liquefied Petroleum Gas Passenger Vehicles
證券交易及期貨交易稅 Securities Transaction and Futures Transaction Tax	1	證券交易稅	Securities Transaction Tax
	2	代徵人	Collecting Agents
	3	受讓證券人	Securities Transferee
	4	買賣交割	Trade Settlement
	5	緩課股票	Tax-deferred Stocks
	6	管理股票	Managed Stock
	7	證券交易稅之代徵獎金	Collecting Reward of the Securities Transaction Tax
	8	期貨交易稅	Futures Transaction Tax
	9	期貨交易稅之代徵人	Collecting Agent of the Futures Transaction Tax
	10	期貨交易稅之代徵獎金	Collecting Reward of the Futures Transaction Tax
	11	____年度證券交易稅一般代繳稅額繳款書(限私人間直接買賣有價證券者使用)	Year ____ Tax Bill for Payment by the Purchaser of Securities Transaction Tax (Applicable to direct personal and/or institutional securities transactions only)
	12	股價類期貨契約	Stock Index and Single Stock Futures Contracts
	13	利率類期貨契約	Interest Rate Futures Contracts
	14	選擇權契約或期貨選擇權契約	Option Contracts or Option Contracts on Futures
	15	其他期貨交易契約	Other Futures Contracts
	1	菸酒稅	Tobacco and Alcohol Tax

菸酒稅 Tobacco and Alcohol Tax	2	菸	Tobacco
	3	酒	Alcohol
	4	紙菸	Cigarettes
	5	菸絲	Cut Tobacco
	6	雪茄	Cigars
	7	釀造酒類	Brewed Alcoholic Beverages
	8	啤酒	Beer
	9	蒸餾酒類	Distilled Spirits
	10	再製酒類	Reprocessed Alcoholic Beverages
	11	米酒	Rice Wine
	12	料理酒	Cooking Alcoholic Products
	13	料理米酒	Cooking Rice Wine
	14	其他酒類	Other Alcoholic Beverages
	15	酒精	Ethyl Alcohol
	16	工業用酒精	Industrial Use Ethyl Alcohol
	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	含藥酒類	Medicated Alcohol
	21	公賣利益	Monopoly Revenue
	22	視為出廠	Being Deemed as Removal from the Factory
	23	酒精性飲料	Alcoholic Beverages
	24	釀造	Brewage
	25	糖化	Saccharification
	26	發酵	Fermentation
	27	蒸餾	Distillation
	28	酒母	Seed
	29	酒糟	Stillage; Distillers Grain; Vinasse ; Grain; Slopp; Dunder
	30	白麴	White Qu
	31	紅麴	Red Qu
	32	健康福利捐	Health and Welfare Surcharge
	印花稅 Stamp Tax	1	印花稅應稅憑 證
2		銀錢收據	Receipts for Monetary Payments
3		買賣動產契據	Deeds for Sale of Movables
4		承攬契據	Contracting Agreements
5		典賣契據	Contracts for Sale
6		讓受契據	Contracts for Transfer
7		分割不動產契 據	Contracts for Partition of Real Estate

	8	貼花及註銷	Stamp Affixed and Cancelled
	9	揭下重用	Removed for Reuse
	10	彙總繳納	Paid by Filing a Collective Tax Return
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	1	特種貨物及勞務稅	Specifically Selected Goods and Services Tax
	2	特種貨物	Specifically Selected Goods
	3	特種勞務	Specifically Selected Services
	4	持有期間	Holding Period
	5	銷售契約	Sales Contract
	6	應稅特種貨物	Taxable Specifically Selected Goods
	7	免稅特種貨物	Tax-exempt Specifically Selected Goods
	8	超輕型載具	Ultra-light Vehicles
遺產及贈與稅 Estate and Gift Tax	1	經常居住中華民國境內	Continuous Residence within the R.O.C.
	2	贈與	Gift
	3	以贈與論	Regarded as a Gift
	4	遺產總額	Gross Estate
	5	視為被繼承人遺產	Regarded as Estate of the Decedent
	6	遺產淨額	Net Taxable Estate
	7	債權及其他請求權不能收取或行使	Unrecoverable or Unexercisable Claims
	8	農業用地	Agricultural Land
	9	不計入遺產總額	Exclusions from the Gross Estate
	10	不計入贈與總額	Exclusions from the Total Amount of Gifts
	11	贈與附有負擔	Liability Transferred Together with the Gift
	12	課徵標的物	The Taxed Property
	13	實物抵繳	Payment in Kind
	14	確切納稅保證	Definitive Guarantee for Tax Payment
	15	未結之案件	Unsettled Cases
	16	切結書	Affidavit
	17	遺產稅申報書/說明書	Estate Tax Declaration Form / Instructions
	18	贈與稅申報書/說明書	Gift Tax Declaration Form / Instructions
	19	遺產稅案件更正申請書	Application Form for Corrections in an Estate Tax Case
	20	繼承系統表	Genealogical List of Inheritance

遺產及贈與稅 Estate and Gift Tax	21	贈與稅案件更正(撤銷)申請書	Application Form for Corrections (Withdrawal) in a Gift Tax Case
	22	遺產稅申報應檢附文件	Documents which Should Be Submitted along with an Estate Tax Declaration
	23	遺產稅、贈與稅各項證明核(補)發申請書	Application Form for Issuance (Reissue) of Estate/Gift Tax Certificates
	24	遺產稅延期申報申請書	Application Form for Extension to File Estate Tax
	25	主張買賣申請書	Application Form of a Claim on Sales
	26	分配剩餘財產申請書	Application Form for Distribution of Remaining Properties
	27	實物抵繳-不動產財產清單	Payment in Kind-list of Real Property
	28	遺產稅延期申報	Extension for Filing Estate Tax
	29	贈與稅延期申報	Extension for Filing Gift Tax
	30	遺囑執行人	Executor of the Will
	31	繼承人	Heir
	32	受遺贈人	Legatee
	33	債權	Rights of Claim
	34	遺產管理人	Estate Administrator
	35	法定代理人	Legal Representative
	36	監護人	Guardian
土地稅 Land Tax	1	土地稅	Land Tax
	2	累進起點地價	Starting Cumulative Value (SCV)
	3	抵價地	Land in Lieu of Compensation which the Landowner Is Entitled for the Value of Land Regquisitioned under Zone Expropriation
	4	抵費地	Land in Lieu of Expenditure which Shall Be Born by the Landowner After Reconsolidation of Land
	5	公共設施保留地	Land Reserved for Public Facilities
	6	申報地價	Declared Land Value
	7	土地漲價總數額	Total Amount of Land Value Increment
	8	徵收實物	The Levy on Agricultural Land May Be

土地稅 Land Tax			Paid in Kind
	9	折價代金	Money Substitution May Be Offered in Kind with Rice or Wheat
	10	原規定地價	The Original Decreed Land Value
	11	前次移轉現值	The Previous Transfer Value
	12	空地	Vacant Lot
	13	自用住宅用地	Self-use Residential Land
	14	自耕農地	Self-tilled Agricultural Land
	15	隨賦徵購實物	Purchase of Agricultural Products from Farmers When Collecting Tax Payment in Kind
	16	公告現值	Assessed Present Value
	17	私有土地	Private Land
	18	公有土地	Public Land
	19	土地增值稅自用住宅用地重購退稅	The Land Value Increment Tax Refunded to Landowner Due to Reacquisition of Self-use Residential Land
	20	都市土地	Urban Land
	21	農業用地	Agricultural Land
房屋稅 House Tax	22	非都市土地	Non-urban Land
	23	工業用地	Industrial Land
	1	房屋稅	House Tax
	2	承租人	Tenant
	3	不堪居住	Uninhabitable
	4	未滿一個月不計房屋稅	No House Tax Shall Be Levied for any Period Shorter Than One Month
	5	合法登記之工廠	Duly-registered Factory
	6	非自住住家用房屋	A House Used for Residential Purposes But Not Occupied by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household
	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 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	

房屋稅 House Tax	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 Destroyed
	22	營業用房屋	A House Used For Business Purpose
契稅 Deed Tax	1	契稅	Deed Tax
	2	公證	Notarized Certificate
	3	分割	Partition
	4	占有	Possession
	5	交換	Exchange
	6	共有	Co-owned
	7	判決確定日	The Date of Final Judgment Rendered by the Court
	8	承典	Creation of Dien
	9	契稅申報起算日	The Starting Date for Filing of Deed Tax
	10	契價	The Value of a Deed
	11	怠報金	Delinquent Reporting Surcharge
	12	匿報契稅	Evasion of the Reporting of Deed Tax
	13	區分所有	The Portion of Strata Titled
	14	短報	Under-reports
	15	買賣	A Sale
	16	贈與	A Bestowal or a Donation
	17	權利變更登記	Registration of the Transfer of the Title Right
	18	變更起造人	A Change in the Name of the Builder
使用牌照稅 Vehicle License Tax	1	使用牌照稅	Vehicle License Tax
	2	交通工具	Transportation Equipment
	3	汽缸總排氣量	Total Cylinder Displacement Volume
	4	軍隊裝備編制內之交通工具	Military T/O Transportation Equipment
	5	公共團體設立之醫院	Public Hospitals
	6	裝配之交通工具	Assembled Transportation Equipment

使用牌照稅 Vehicle License Tax	7	利用非交通工具之設備	Using Non-transportation Equipment
	8	專供公共安全使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Safety
	9	專供衛生使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Health
	10	供身心障礙者使用之交通工具	Transportation Equipment Used by Mentally or Physically Disabled Persons
	11	臨時牌照及試車車牌	Temporary License and License for Automobile Testing
	12	逾期使用	Use of an Expired License
	13	移用使用牌照	A Vehicle License Used for Another Vehicle
娛樂稅 Amusement Tax	1	娛樂稅	Amusement Tax
	2	代徵人	Collecting Agent
	3	技藝表演	Acrobatics Show
	4	競技比賽	Competitions of Skill and Other Contests
	5	其他提供娛樂設施	Other places, facilities or activities that Provide Facilities for Recreation or Entertainment
	6	公益慈善演出	Activities for Public Interest and Charity
	7	代徵	Tax Collection by an Agent
	8	代徵獎勵金	Reward for Tax Collecting Agents
	9	不予代徵	Negligent Tax Collection by an Agent
稅捐稽徵法 Tax Collection Act	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	稅捐法定主義	Principle of Taxation by Law
	5	互惠免稅	Reciprocal Tax Exemption
	6	稅捐優先受償權	Priority in the Collection of Taxes Over General Claims by Creditors
	7	破產財團	Bankruptcy Estate
	8	破產債權	Obligatory Claim Against the Bankruptcy
	9	別除權	Right of Exclusion
	10	破產財團費用	Expense of the Bankruptcy Estate
	11	破產財團債務	Debts of the Bankruptcy Estate

稅捐稽徵法 Tax Collection Act	12	公司重整	Company Reorganization
	13	重整債權	An Obligatory Claim Against the Reorganization of the Company
	14	重整債務	Debts Incurred During Company Reorganization
	15	緩繳	Deferred Payment of Taxes
	16	相當擔保	Equivalent Collateral
	17	納稅義務人權 益之保護	The Protection of Taxpayer's Rights
	18	共有財產	Jointly-owned Property
	19	分別共有	Co-owned
	20	共同共有	Owned-in-common
	21	公司合併	Company Merger
	22	概括承受	General Assumption
	23	繳納通知文書	Tax Payment Notice
	24	繳納期限	Deadline for the Payment of the Tax
	25	查對更正	Check and Correction
	26	送達	Service of Documents
	27	寄存送達	Service of Documents by Mail to the Location of the Competent Autonomous or Police Authorities
	28	公示送達	Service of Documents by Publication
	29	應受送達人	A Person to Whom the Service of Documents Is Attempted
	30	委託送達	Service of Documents by a Government Organization Entrusted
	31	補充送達	Supplementary Service of Documents
	32	滯納金	Belated Surcharge
	33	核課期間	Assessment Period
	34	徵收期間	Collection Period
	35	參與分配	Participate in the Distribution of the Proceeds from the Court-enforced Sale of a Property
	36	稅捐保全	Tax Safeguards
	37	禁止財產處分	Prohibited from the Disposal of Property
	38	限制出境	Restriction on Leaving the ROC
	39	提前徵收	Collection Prior to the Statutory Date of the Amount to Be Paid in Taxes Falls Due
	40	溢繳退稅	Refund of Overpaid Tax

稅捐稽徵法 Tax Collection Act	41	退稅抵欠	Offset the Refundable Taxes Payable Against the Delinquent Taxes Receivable
	42	搜索	Search
	43	扣押	Seizure
	44	課稅資料保密	Preserve the Confidentiality of Taxation Information
	45	執行名義	A Ground for Execution
	46	稅捐行政救濟	Administrative Remedies
	47	復查	Recheck
	48	撤銷重核	Cancel and Reassess
	49	稅務協談	Meeting to Resolve Disputes in Taxation Cases
	50	代徵	Taxes Collection by Agent
	51	強制執行	Compulsory Execution
	52	拘提管收	Arrested and Taken into Custody
	53	暫緩移送執行	Deferral of the Compulsory Execution
	54	停止執行	Cessation of the Compulsory Execution
	55	租稅罰	Tax-related Punishment
	56	租稅刑罰	Tax-related Penal Punishment
	57	行為罰	Punishment for Violation of a Duty to Act in Relation to the Tax Law
	58	漏稅罰	Punishment for Tax Evasion
	59	擇一從重處罰	Imposition of the Severest of the Punishments
	60	自動補報補繳免罰	Remitted from Punishment on Presentation of a Supplementary Tax Declaration and a Payment of Taxes
	61	減免處罰	Mitigate or Remit the Punishment
	62	從新從輕原則	The Principle of Applying the Newer or the More Lenient Law
	63	裁罰金額倍數參考表	Reference Table for Fines and Multiples of Punishments
	64	準用	Apply Mutatis Mutandis
	65	全國財產資料查詢申請書	Application Form for Inquiry into Taxpayer's Nationwide Property Information
	66	債權人查調債務人課稅資料申請書	Application Form for Creditor Inquiring about the Taxation Information of Debtor
	67	檢舉逃漏稅獎	The Reward for an Informant or Accuser

稅捐稽徵法 Tax Collection Act		金	Providing Information Regarding Tax Evasion
	68	支付命令	Payment Order
	69	債權憑證	Certificate of the Obligatory Claim
	70	本票	Promissory Note
	71	假扣押	Provisional Attachment
	72	假處分	Provisional Injunction
	73	假執行	Provisional Execution
	74	調解筆錄	Mediation Record
	75	和解筆錄	Settlement Record
	76	實質課稅原則	The Principle of Substantive Taxation
	77	協力義務	The Obligation of Taxpayers to Assist by Reporting the Required Information
	78	清算人	Liquidator
	79	清算	Liquidation
80	租稅規避	Tax Avoidance	
記帳士法 Certified Public Bookkeeper Act	1	記帳士	Certified Public Bookkeeper
	2	記帳士登錄表 申請書	Application Form for Registration of a Certified Public Bookkeeper
	3	記帳士履歷表	Resume of a Certified Public Bookkeeper
	4	記帳士登錄表	Registration Form for a Certified Public Bookkeeper
	5	記帳士登錄(登記)事項變更申請書	Application Form for Modification of the Registration of a Certified Public Bookkeeper
	6	記帳士註銷登錄申請書	Application Form for Revoking the Registration of a Certified Public Bookkeeper
	7	記帳及報稅代理人	Bookkeeper and Tax Return Filing Agent
	8	記帳及報稅代理人執業登錄申請書	Application Form for Practice Registration of Bookkeeper and Tax Return Filing Agent
	9	記帳及報稅代理人登錄(記)、變更登錄(記)卡	Registration (or Modifying Registration) Card for Bookkeeper and Tax Return Filing Agent
	10	客戶盡職審查	Customer Due Diligence(CDD)
	11	打擊資恐	Countering the Financing of Terrorism(CFT)

	12	防制洗錢	Anti-money Laundering(AML)
	13	重要政治性職務人士	Politically Exposed Person(PEP)
	14	風險基礎方法	Risk-based Approach(RBA)
	15	疑似洗錢或資恐交易報告	Suspicious Transaction Report(STR)
	16	實質受益人	Beneficial Owner(BO)
	17	指定之非金融事業或人員	Designated Non-financial Business or Profession(DNBP)
納稅者權利保護法 The Taxpayer Rights Protection Act	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	Taxation Special Tribunals
	4	納稅者權利保護諮詢會	Taxpayer Rights Protection Advisory Committee
	5	納稅者權利保護官	Taxpayer Ombudsmen
	6	推計課稅	Tax Estimation
	7	基本生活費	The Expense for Maintaining the Basic Living
稅務行政 Tax Administration	1	晶片金融卡繳稅	Tax Payment by Financial Chip Card
	2	便利商店繳稅	Tax Payment at Convenience Stores
	3	自動櫃員機轉帳繳稅	Tax Payment by ATM Transfer
	4	信用卡繳稅	Tax Payment by Credit Card
	5	約定轉帳繳稅	Tax Payment by Designated Account Transfer
	6	電話語音及網際網路轉帳繳稅	Tax Payment by Phone or E-transactions from Current or Savings Accounts
	7	戶籍謄本	Household Registration Transcript
	8	除戶戶籍謄本	Household Registration Cancellation Transcript
	9	全功能櫃檯	General Service Counter
	10	電子申報	Electronic Filing, E-filing