# 賦稅法規英譯統一用語標準表

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 所得稅<br>(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 |

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|---|---|---|---|
| 所得稅<br>(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 |

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| 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 |

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|---|---|---|---|
| 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<br>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 |

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|---|---|---|---|
| | | | 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 |

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|---|---|---|---|
| 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 or 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<br>(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<br>(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<br>(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<br>(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<br>(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 |
| | 100 | 享有利益資格 | Entitlement to Benefits |
| 所得稅<br>（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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 所得稅（其他） | 20 | 經濟利益團體 | Economic Interest Group, EIG |
| | 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 營業稅 | 19 | 特種飲食業 | Specially Regulated Food and Beverage Services Enterprises |
| | 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 | 加值稅 | Value-added Tax |
| | 63 | 加值稅扣抵 | 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. |
| | 83 | 統一發票兌獎 APP | Uniform Invoice Prize Redemption APP |
| | 84 | 手機條碼 | Mobile Barcode |
| 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 貨物稅 | 28 | 稀釋天然果蔬汁 | Diluted Natural Fruit/Vegetable Juice |
| | 29 | 國家標準 | The National Standard |
| | 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| | 66 | 完稅照 | Tax Payment Certificate |
| | 67 | 免稅照 | Tax Exemption Certificate |
| | 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 菸酒稅 | 6 | 紙菸 | Cigarettes |
| | 7 | 菸絲 | Cut Tobacco |
| | 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| | 3 | 特種貨物及勞務稅 | Specifically Selected Goods and Services Tax |
| | 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 | Deemed a Gift |
| | 6 | 遺產總額 | Gross Estate |
| | 7 | 視為被繼承人遺產 | Deemed the 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| | 25 | 債權 | Rights of Claim |
| | 26 | 遺產管理人 | Estate Administrator |
| | 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 房屋稅 | 9 | 自住房屋 | A House Used for Residential Purpose by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household |
| | 10 | 供公益出租人出租使用房屋 | A House Leased for Public Welfare Purpose by a Landlord |
| | 11 | 房屋所有人 | House-owner |
| | 12 | 房屋建造完成 | Completed Construction of House |
| | 13 | 房屋現值 | Current Value of a House |
| | 14 | 房屋標準價格 | Standard Value of a House |
| | 15 | 供人民團體等非營業用房屋 | A House Used for the Operation of Non-profit Civic Organizations |
| | 16 | 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 使用牌照稅 | 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 |
| | 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 Disablities |
| | 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 | 其他經財政部公告屬提供娛樂場所、娛樂設施或娛樂活動供人娛樂者 | Other entertainment places, facilities, or activities announced by the Ministry of Finance as providing entertainment |
| | 5 | 代徵 | Tax Collection by an Agent |
| | 6 | 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 |
| | 9 | 破產財團 | Bankruptcy Estate |
| | 10 | 破產債權 | Obligatory Claim Against the Bankruptcy |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 稅捐稽徵法 | 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 | 公同共有 | 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 |
| | 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 稅捐稽徵法 | 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 |
| | 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 |

| 類別 | 編號 | 中文用語 | 英譯用語 |
|---|---|---|---|
| 稅捐稽徵法 | 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) |
| | 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) |
| | 1 | 納稅者權利保護法 | The Taxpayer Rights Protection Act |

| 類別 | 編號 | 中文用語 | 英譯用語 |
| --- | --- | --- | --- |
| 納稅者權利保護法 | 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 |