

國稅 353	(稽徵機關全銜) ○○年度營利事業所得稅自動補扣繳稅額繳款書 (Payment of Taxes Withheld of Profit-Seeking Enterprise, Late/Amended-filing) (外國平臺業者彙報轉付所得專用) (For Foreign Platform Operators Declaring Collection and Transfer Information Only)	收據聯 ：本聯經收款蓋章後，交扣繳 Receipt 義務人收執，作繳納憑 證。
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扣繳單位名稱 Withholding Agency : 地 址 Contact Address : 扣繳義務人 Tax Withholder :	統一編號 Tax Code No. :	扣繳稅額計算公式：Formula for computation of tax withheld
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所得單位名稱：詳如營利事業所得稅扣繳明細申報書 Taxpayer： Refer to Business Income Tax Detailed Withholding Tax Return	$[\text{所得額}(F) + \text{給付總額}(J)] \times \text{扣繳率} 20\% = \text{扣繳稅額}$ $(\text{Income} + \text{Total Amount Paid}) \times 20\% = \text{Tax withheld}$ 所得額及給付總額分別為營利事業 所得稅扣繳明細申報書之 F 欄及 J 欄 *Please Refer to Column F and Column J of Business Income Tax Detailed Withholding Tax Return
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所得所屬：Period of Income ○○○年 Year○○月 Month	所得給付期間：Period of Payment ○○○年 Year○○月 Month	限繳日期(繳納期限)：Due Date ○○○年 Year○○月 Month○○日 day
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項 目 Item	繳款類別	應扣繳稅額:Tax Withheld	便利商店蓋章或 收款公庫及經收人員蓋章 Stamp
	353		
由公庫計算 Calculation by Commissioned Banks	自動補扣繳加計利息 Interest Due to Late/Amended-Filing	總計(元)Total	

說明 Instructions:

- 外國平臺業者欲以其收取之銷售價款減除轉付予外國非平臺業者價款後之平臺手續費，依規定課徵所得稅者，其轉付價款屬中華民國來源收入部分，外國平臺業者應於轉付價款時扣繳稅款，並於每月 10 日前將上一月內所扣稅款向國庫繳清，並填報營利事業所得稅扣繳明細申報書。If foreign platform operators want to declare net platform service fees received (gross payments collected from buyers minus the service fee payment transferred to foreign non-platform service providers) for their income tax return, and if the payment transferred to foreign non-platform service providers is income from sources in the R.O.C., foreign platform operators shall withhold tax payable at the time of payment. They shall also settle all their taxes withheld in the previous month for the national treasury within the first ten days of each month, and make out the Business Income Tax Detailed Withholding Tax Return.
- 本繳款書係扣繳義務人依稅捐稽徵法第 48 條之 1 規定自動補報並補繳營利事業所得稅扣繳稅款時適用。繳款前請核對各項填報資料，如有不符，請修正資料後再重新列印繳款書，不得直接於繳款書上修改，以避免資料內容與條碼不符，致生爭議。繳款後，應將證明聯附於營利事業所得稅明細申報書內一併補報。 This payment form is solely for late/amended-filing payments in accordance with Article 48-1 of the Tax Collection Act. Please review carefully the information in each of the entry columns prior to making payment. In case there is any error in the entries, revise the information via the system and use the new print-out to make the payment. The original print-out cannot be used as there will be an inconsistency between the revised information and the bar-code in the print-out. After payment please attach the Payment of Taxes Withheld of Profit-Seeking Enterprise, Late/Amended-filing (Declaration) to the Business Income Tax Detailed Withholding Tax Return and submit them to the tax collection authority-in-charge.
- 自動補繳加計利息欄，收款機構之收款人應自該項稅捐原繳納期限（如遇例假日則順延）截止之次日起，至補繳之日止就應補繳稅額依 **各年度 1 月 1 日** 郵政儲金 1 年期定期儲金固定利率，按日加計利息，一併徵收。Taxpayers who make payment of **voluntary supplementary/amended-filing** shall be surcharged interest on the amount of the tax due. The interest **arising from the tax due** shall be calculated **from the day after the expiry of the said tax payable till the day payment is made**, on a daily basis at the fixed interest rate **set for January 1st of each year** quoted by postal savings for a one-year term deposit(if the date of expiry falls on a weekend or holiday, such date shall be deferred to the next working day)
- 繳納**方式：
請至代收稅款金融機構繳納(郵局不代收)。Payment may be made at any commissioned bank of the R.O.C. government treasury, except the post office.

國稅	(稽徵機關全銜)	證明聯 ： 本聯經收款蓋章後，交
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353	○○年度營利事業所得稅自動補扣繳稅額繳款書 (Payment of Taxes Withheld of Profit-Seeking Enterprise, Late/Amended-filing) (外國平臺業者彙報轉付所得專用) (For Foreign Platform Operators Declaring Collection and Transfer Information Only)	Declaration 扣繳稅義務人持向稽徵機關申報。			
扣繳單位名稱 Withholding Agency : _____ 統一編號 Tax Code No. : _____ 地 址 Contact Address : _____ 扣繳義務人 Tax Withholder : _____		扣繳稅額計算公式：Formula for computation of tax withheld $([\text{所得額(F)} + \text{給付總額(J)}] \times \text{扣繳率 } 20\% = \text{扣繳稅額})$ $(\text{Income} + \text{Total Amount Paid}) \times 20\% = \text{Tax withheld}$ 所得額及給付總額分別為營利事業所得稅扣繳明細申報書之F欄及J欄 *Please Refer to Column F and Column J of Business Income Tax Detailed Withholding Tax Return			
所得單位名稱：詳如營利事業所得稅扣繳明細申報書 Taxpayer： Refer to Business Income Tax Detailed Withholding Tax Return					
所得所屬：Period of Income ○○○年 Year○○月 Month		所得給付期間：Period of Payment ○○○年 Year○○月 Month 限繳日期(繳納期限)：Due Date ○○年 Year○○月 Month○○日 day			
項 目 Item 由公庫計算 Calculation by Commissioned Banks	繳款類別 353	應扣繳稅額:Tax Withheld 便利商店蓋章或 收款公庫及經收人員蓋章 Stamp			
	自動補扣繳加計利息 Interest Due to Late/Amended-Filing	總計(元)Total			
國稅 353	(稽徵機關全銜) ○○年度營利事業所得稅自動補扣繳稅額繳款書 (Payment of Taxes Withheld of Profit-Seeking Enterprise, Late/Amended-filing) (外國平臺業者彙報轉付所得專用) (For Foreign Platform Operators Declaring Collection and Transfer Information Only)		收款機構留存聯 For Commissioned Bank		
條碼區		代收明細 扣繳義務人電話：			
		扣繳單位名稱			
		稅目		由公庫計算	自動補扣繳加計利息
		所得所屬年月			總計(元)
		應扣繳稅額			
		限繳日期(繳納期限)：○○○年○○月○○日			
便利商店蓋章或 收款公庫及經收人員蓋章					