

國 稅	(機關全銜) 營業稅繳款書 Business Tax Payment 所屬年月份 Bimonthly Period: 年 月 (Month Year) (402 一般稅額計算—境外電商營業人使用 For Cross-Border E-Commerce Business Entities Use Only) 金額單位: 新臺幣元(Unit: NTD)			收據聯: 本聯經收款蓋章後, 交納 Receipt 稅義務人收執作繳納憑證。
營業人名稱 Name of Business Entity: 通訊地址 Contact Address: 負責人姓名 Name of Responsible Person:		營業人統一編號 Business ID No.: 稅籍編號 Tax Serial Number: 繳納期限: 年 月 日 Due Date:MM/DD/YYYY		
項目 Item	本稅 Tax Due		應納稅額合計 Subtotal	便利商店蓋章或 收款公庫及經收人員蓋章 Stamp
公庫計算 Calculation by Commissioned Banks	本稅逾期__天加徵滯納金 % Surcharge % on late payment after __ days	本稅滯納期__天加計利息 Belated interest on late payment after __ days	總計(元) Total	
說明 Instructions: 一、繳款前請核對各項填報資料, 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, 以避免納稅資料與條碼讀取內容不符, 致生爭議。 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 information in the print-out and that in the bar-code. 二、按期申報之營業人, 應於次期開始15日內繳納本期應納稅額。 Business entities that are obliged to file bimonthly returns shall make the relevant tax-payable payments before the 15 th day of the following month after the taxable period. 三、納稅義務人逾期繳日期(如遇例假日則順延)繳納者, 每逾3日按應納本稅加徵1%滯納金至30日止, 逾30日仍未繳納, 且未申請復查者, 依法移送強制執行, 應納本稅於滯納期滿(30日)之次日起依各年度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。對加徵滯納金如有不服, 應於滯納期滿(30日)之翌日起30日內, 申請復查。對本稅滯納期加計利息如有不服, 應於滯納期滿(30日)次日(處分生效日)之翌日起30日內, 申請復查。 If a taxpayer fails to pay the tax due before the deadline (such date to be postponed to the day following a legal holiday in the case that the original deadline is a legal holiday), a surcharge for late payment shall be levied. The surcharge for late payment shall be equal to one percent of tax due delayed for each unit of three days for up to 30 days. If the taxpayer fails to apply for a recheck and pay the tax within a period of 30 days after the date of expiration printed on this tax payment form, he/she shall be referred to the Administrative Enforcement Agency by the tax collection authorities for compulsory execution. In addition, the interest arising from the tax due shall be imposed and calculated from the first day after the 30-day late payment surcharge collection period on a daily basis at the fixed interest rate set for January 1 st of each year quoted by postal savings for a one-year term deposit. A taxpayer may, if he/she finds the levy of surcharge for late payment unacceptable, request a recheck within 30 days after the expiry of the time limit of the 30-day period for the collection of the said late payment surcharge. If he/she finds the interest arising from the tax due unacceptable, he/she may request a recheck within 30 days from the second day after the expiry of the time limit of the 30-day period for the collection of the said late payment surcharge. 四、繳款書之代號應與填報之申報書代號相同。 Please make sure that 402 Business Tax Payments are correlated with 402 Business Tax Returns. 五、繳納方式: Methods of payment: (一)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. (二)稅額3萬元以下案件, 可至統一、全家、萊爾富、來來(OK)等便利商店繳納, 繳納截止日開放至繳納期限屆滿後3日24時前, 繳納期限屆滿後3日內繳納者, 仍屬逾期繳納案件。 Payment may also be made at 7-ELEVEN, FamilyMart, Hi-Life, and OK convenience stores up to three days at midnight following the due date, if the total payment is calculated to be NTS30,000 or under. In the case where the payment is made within three days after the due date, it shall still be regarded as a late payment.				

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條碼區		代收明細		聯絡電話 Tel No.:
		營業人名稱		
		稅目	公庫計算	本稅逾期 天加徵滯納金 %
		所屬年月份	本稅滯納期 天加計利息	
		應納稅額合計	總計(元)	
		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		