

財政部臺北國稅局

財政部北區國稅局

財政部中區國稅局

財政部南區國稅局

財政部高雄國稅局

公告

發文日期：中華民國 110 年 1 月 15 日

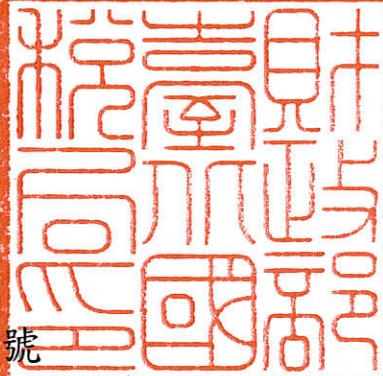
發文字號：財北國稅服字第 1100000001 號

北區國稅徵字第 1101000014 號

中區國稅二字第 1100000013 號

南區國稅審二字第 1100000013 號

財高國稅服字第 1100000007 號



主旨：公告 108 年度外僑綜合所得稅結算申報案件及 102 年度至 107 年度外僑綜合所得稅結算申報補申報與通報案件，業經核定，不寄發核定稅額通知書案件。

依據：所得稅法第 81 條第 3 項。

公告事項：

- 一、旨揭公告 108 年度外僑綜合所得稅結算申報案件及 102 年度至 107 年度外僑綜合所得稅結算申報補申報及通報案件，經所轄稽徵機關核定依申報應退稅款辦理退稅、無應補或應退稅款及應補稅款符合免徵規定之案件，依所得稅法第 81 條第 3 項規定公告核定稅額通知書，並自本公告日起發生核定稅額通知書送達之效力，申報案件尚未經稽徵機關核定者，非屬本次公告範圍。
- 二、本公告代替 108 年度外僑綜合所得稅結算申報及 102 年度至 107 年度外僑綜合所得稅結算申報補申報及通報案件核定稅額通知書之填具及送達，並自本公告之日起發生核定稅額通知書送達之效力。納稅義務人如須查詢綜合所得稅納稅證明書或核定資料，可向申報時居留證所載居留地址所在地之國稅局臨櫃查詢。
- 三、納稅義務人如發現核定內容有記載、計算錯誤或重複時，於本公告日翌日起算 10 日內，得向該管稽徵機關申請查對、更

正；對於核定稅捐之處分如有不服，應依稅捐稽徵法第35條第1項第2款規定於本公告生效日翌日起算30日內，向案件所屬稽徵機關申請復查。

四、本公告係就納稅義務人綜合所得稅結算申報之內容予以核定，稽徵機關在核課期間內，經另發現應徵之稅捐者，仍應依法補徵或併予處罰。



局長宋秀玲

局長王綉忠

局長吳蓮英

局長盧貞秀

局長蔡碧珍

Subject: The National Taxation Bureaus announce that alien individual income tax returns for the year 2019 and supplementary alien individual income tax declarations and reported cases for the years 2013 to 2018 have been assessed without the delivery of assessment notification.

Date: January 15, 2021

Authority: National Taxation Bureau of Taipei, National Taxation Bureau of the Northern Area, National Taxation Bureau of the Central Area, National Taxation Bureau of the Southern Area, National Taxation Bureau of Kaohsiung, Ministry of Finance

Issuance No.: Tsai-Bei-Guo-Shui-Fu-1100000001,
 Bei-Qu-Guo-Shui-Zheng-1101000014,
Zhong-Qu-Guo-Shui-Er-1100000013,
Nan-Qu-Guo-Shui-Shen-Er-1100000013 and
Tsai-Gao-Guo-Shui-Fu-1100000007

Relevant Regulations: Paragraph 3, Article 81 of the Income Tax Act

Description:

I. This announcement on assessment notifications for alien taxpayers shall come into effect from the date of issuance and shall be applicable to those cases that fall within the scope of the above subject and which have been assessed by the tax authority in charge if the circumstances of the assessment fall into one of the following categories:

- The tax refund is equal to the filed amount,
- No tax is payable or refundable,
- The tax payable falls under the collection threshold.

The cases which have not been assessed shall be excluded from the scope of this announcement.

II. This announcement replaces the issuance of the notice of assessment for alien individual income tax returns for the year 2019 and supplementary alien individual income tax declarations and reported cases for the years 2013 to 2018. This announcement is effective from the date of issuance. Taxpayers may inquire about their Tax Payment Certificate or the content of their assessments from the tax authority in charge based on their ARC in the relevant tax returns.

III. In the case that the content of the assessment carries any error, miscalculation, or repetition, the taxpayer may, within 10 days from the next day after the date of issuance, check with the tax authority in charge or apply for correction. The taxpayer may, in the case that he or she disagrees with the tax decision made in the assessment, file an application in the statutory format for a recheck with the tax authority in charge within 30 days from the next day after the date of issuance according to Subparagraph 2, Paragraph 1 of Article 35 of the Tax Collection Act.

- IV. The assessment mentioned above is based on the content of the individual income tax return filed by the taxpayer. In the case of the discovery of other taxable information within the assessment period, the tax authority will reassess and levy tax payable and/or impose subsequent penalty in accordance with the relevant regulations.
- V. Should the English translation of this announcement differ from the Chinese version, the Chinese shall govern.

Director-General Sung, Hsiu-Ling
Director-General Wang, Hsiu-Chung
Director-General Wu, Lien-Ying
Director-General Lu, Jen-Hsiu
Director-General Tsai, Bi-Chen



會銜公文機關印信蓋用續頁表

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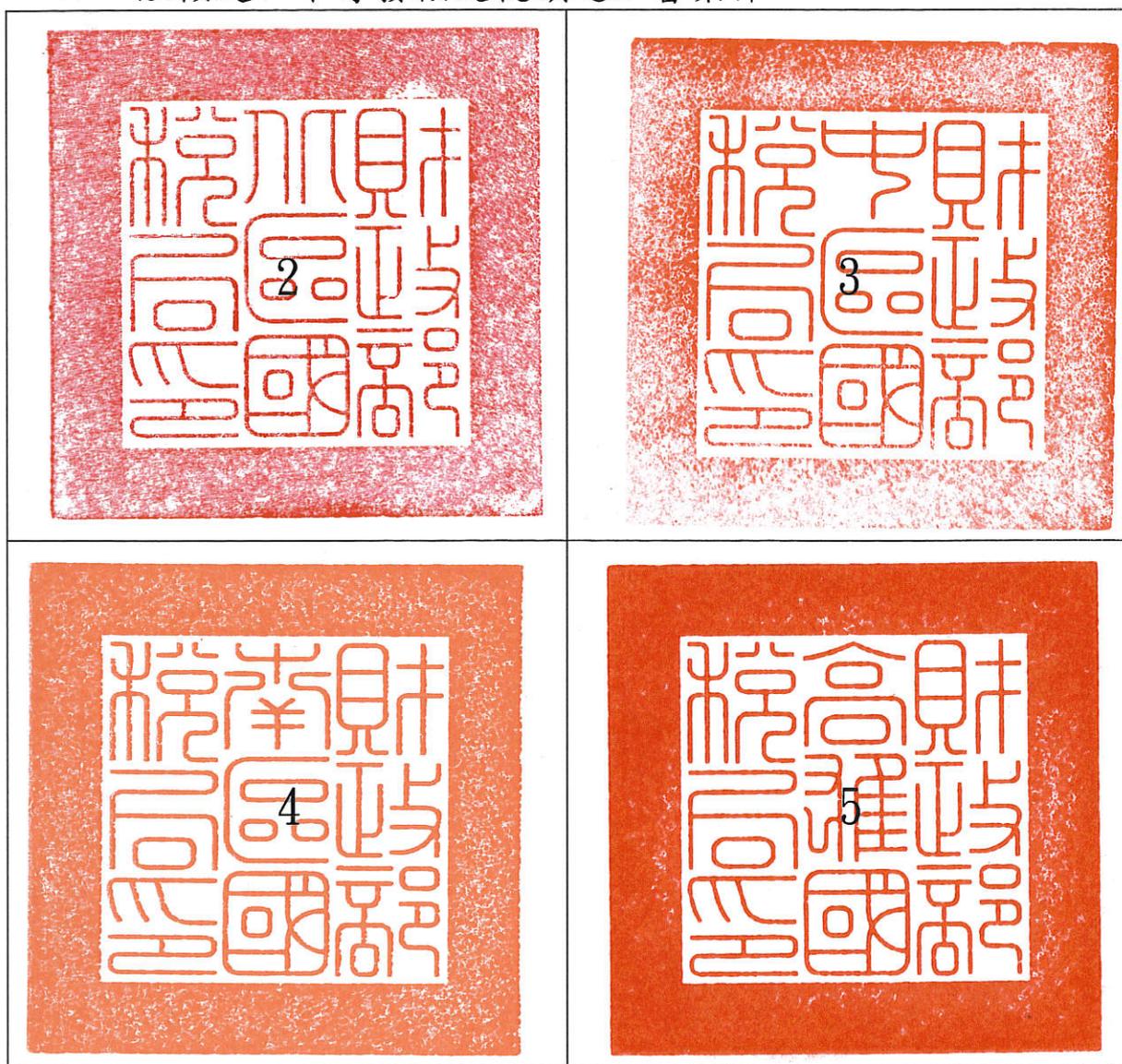
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說明：2 以上機關之會銜公文用印時，得依本表蓋用。

