

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
財政部臺北國稅局

公告

發文日期：中華民國 110 年 10 月 21 日

發文字號：北區國稅審二字第 1100010874 號

中區國稅二字第 1100008556 號

南區國稅審二字第 1100005596 號

財高國稅服字第 1100001384 號

財北國稅服字第 1100026883 號

主 旨：公告進行調查 109 年度外僑綜合所得稅結算申報違章漏稅案件及調查基準日。

依 據：稅捐稽徵法第 48 條之 1 第 1 項及財政部 108 年 7 月 12 日台財稅字第 10804507200 號令。

公告事項：

- 一、旨揭公告範圍係指納稅義務人 110 年申報之 109 年度外僑綜合所得稅結算申報案件，所轄稽徵機關依蒐集及通報資料歸課並進行調查，如有漏報、短報情形，將依所得稅法第 81 條規定核定補徵稅額並依同法第 110 條及所得基本稅額條例第 15 條規定裁罰。
- 二、旨揭調查基準日：本公告發文日，倘經檢舉或進行調查在前者，以最先作為之日為準。
- 三、納稅義務人如有增（減）列扶養親屬免稅額及相關扣除額，請向稅捐稽徵機關提供相關資料。
- 四、納稅義務人已於調查基準日前自動向稅捐稽徵機關辦理補報並補繳所漏稅款者，適用稅捐稽徵法第 48 條之 1 自動補報補繳免罰規定。
- 五、納稅義務人如須查詢相關內容，請以電話洽申報時居留證所載地址所屬之國稅局，或臨櫃查詢。

Subject: The National Taxation Bureaus announce investigating 2020 alien individual income tax returns and the base date of investigation.

Date: October 21, 2021

Authority: 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, National Taxation Bureau of Taipei, Ministry of Finance

Issuance No.:Bei-Qu-Guo-Shui-Shen-Er-1100010874,
Zhong-Qu-Guo-Shui-Er-1100008556,
Nan-Qu-Guo-Shui-Shen-Er-1100005596,
Tsai-Gao-Guo-Shui-Fu-1100001384 and
Tsai-Bei-Guo-Shui-Fu-1100026883

Relevant Regulations: Paragraph 1, Article 48-1 of the Tax Collection Act and Decree No.10804507200 issued by the MOF on 12 July 2019

Description:

- 1、 To announce to investigate 2020 alien individual income tax returns, and the collection authority will assess the tax according to Article 81 of the Income Tax Act on the base of available data. In the case of omission or misfiling, taxpayers will be punished with Article 110 of the Income Tax Act and Article 15 of the Income Basic Tax Act.
- 2、 The base date of investigation : the date of issuance except for the cases reported or under investigation in the former.
- 3、 If taxpayers would like to change the exemptions or deductions, please provide relevant documents to the collection authority-in-charge.
- 4、 When a taxpayer voluntarily files a supplementary tax declaration with the tax collection authorities and makes supplementary payment covering the tax amount before the base date of investigation, the taxpayer may be remitted from any punishments and from any criminal liability if a criminal act is involved according to Article 48-1 of the Tax Collection Act.
- 5、 Please contact the tax collection authority in the district or area where your address on your Alien Resident Certificate indicates for further information by phone call or in person.
- 6、 Should the English translation of this announcement differ from the Chinese version, the Chinese shall govern.

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