

中英對照

【境外電商課稅專區-所得稅】-繳稅說明

【Profit-seeking Enterprise Income Tax】— Description of tax payment

外國營利事業應於繳納期間屆滿前利用境外匯款或委託納稅代理人繳納營利事業所得稅。

【例：107年度之營利事業所得稅，應於108年5月1日至108年5月31日間繳納。】

Cross-border E-commerce business entities shall pay the Profit-seeking Enterprise Income Tax before expiration of payment deadline by cross-border remittance or via a tax agent. For example, the Profit-seeking Enterprise Income Tax for taxable year 2018 shall be paid within the period from May 1 to May 31 of year 2019.

專戶匯款繳稅

Tax payment via designated bank account

- 外國營利事業於境外匯款繳稅時，應將按規定計算之應納稅額（新臺幣）全額匯入指定之「財政部臺北國稅局-境外電子商務301專戶」，並自行負擔匯費及相關處理手續費用。（收費明細欄位請填寫 OUR）。
- When cross-border E-commerce business entities pay the tax by remittance outside the territory, they shall remit full amount of the tax payable (in TWD) calculated in accordance with the regulations to the designated bank and relevant transaction fees and expenses incurred are borne by business entities. (Please write “OUR” in the Details of Charges column).
- 外國營利事業若無法於境外兌換新臺幣匯款繳稅時，可由匯款銀行採電文（電文型式 MT103）洽詢指定公庫應繳新臺幣之等值外幣金額，由指定公庫回復相關兌換匯率及手續費資訊後繳稅，惟須留意電文往來時間，避免逾繳納期限匯款。
- If taxpayers are unable to pay tax in TWD via cross-border remittance overseas, the aforesaid remittance overseas should contact the Bank of Taiwan, the designated bank, by telegram (SWIFT Message type: MT103) to request the equivalent tax due converted from TWD to other foreign currencies. The Bank of Taiwan, the designated bank, will inform the taxpayers about the currency exchange rates and relevant service charges. Please plan enough time for international telegram transfer to avoid late tax payments.
- 外電商業人於境外以匯款繳稅，繳納日期以匯款日核認。
- When cross-border E-commerce businesses pay the tax by remittance outside the territory, the payment date shall be recognized as remittance date.
- 臺北國稅局提醒您本局不會以 e-mail 或電話方式通知貴公司變更匯款繳稅使用之匯款帳號等資料，貴公司如有匯款帳號等問題，請洽諮詢窗口(連結至財政部賦稅署)。

- National Taxation Bureau of Taipei reminds you that the NTBT will not notify you to change the information of designated bank accounts for Profit-seeking Enterprise **Income** Tax payment by e-mail or phone call. If you have any questions or **concerns**, please visit the website at Consultation Window.
- 專戶匯款所需資訊如下：
- Detailed information for a designated bank account is as follows:

受款人資料 BENEFICIARY INFORMATION	戶名 NAME 財政部臺北國稅局 National Taxation Bureau of Taipei, Ministry of Finance 帳號 ACCOUNT NO. 045036070263 地址 ADDRESS 臺北市中華路1段2號 NO. 2, SEC. 1, ZHONGHUA RD., TAIPEI, TAIWAN, R.O.C.
受款銀行 BENEFICIARY BANK	銀行名稱 BANK NAME 臺灣銀行城中分行 Bank of Taiwan Cheng Chung Branch 銀行代碼 SWIFT CODE BKTWTP045 銀行地址 BANK ADDRESS 臺北市青島東路47號 NO. 47 CHIN TAU EAST RD., TAIPEI, TAIWAN R.O.C.

收費明細
Details Of Charges

備註
MESSAGE FOR
BENEFICIARY

OUR
 請填寫以下資料:
 營利事業名稱，統一編號，申報書所屬年度
 Please complete the information below:
 Name of Profit-seeking Enterprise, Business ID Number, Taxable Year

臨櫃繳稅

Over-the-counter payment

外國營利事業可以委託納稅代理人產製三段式條碼繳款書，至代收稅款金融機構臨櫃繳稅（現金2萬元以下可至便利商店超商），即能簡單、方便又快速繳納稅款。

Cross-border E-commerce business entities may delegate a tax agent to print the tax bill with three-stage barcode and go to the commissioned financial institution of R.O.C government treasury to pay

the tax (if the tax due is TWD 20,000 or under, **it** may be paid in cash **at convenience** stores). Then you may pay the tax in a simple, convenient and speedy way.

- 申報繳稅連結【自107年5月1日起正式實施】(連結至財政部稅務入口網)
- Link for profit-seeking enterprise income tax return and make **payment** (Link to eTax Portal, **Ministry** of Finance)
- 產製三段式條碼繳款書連結【自107年5月1日起正式實施】(連結至財政部稅務入口網)
- Link for print the tax bill with three-stage **barcode** (Link to eTax Portal, **Ministry** of Finance)

匯款繳稅應注意事項

Announcements for cross-border E-commerce business entities paying Profit-seeking Enterprise income Tax via Cross-Border Remittance Pattern Analysis Schedule for Foreign Profit-Seeking Enterprise selling Cross-Border E-Services Paying Profit-Seeking Enterprise Income Tax via Cross-Border

- 境外電商匯款繳納營所稅異常態樣分析表[PDF]
- Abnormal Pattern Analysis Schedule for Foreign Profit-Seeking Enterprise selling Cross-Border E-services Paying Profit-Seeking Enterprise Income Tax via Cross-Border Remittance [PDF]
- 手續費收費明細表[PDF]
- Tariff of Remittance Service [PDF]

其他注意事項

Announcements for cross-border E-commerce business entities paying **VAT & Profit-seeking Enterprise Income** Tax via Cross-Border Remittance

外國營利事業如同時匯款繳納108年3-4月營業稅及107年度營利事業所得稅，請務必於匯款備註說明欄填寫個別應納稅額，並於匯款收費明細欄位正確填寫為「OUR」，以利區分及避免造成稅款短繳。

If Foreign Profit-Seeking Enterprise selling Cross-Border E-Services pay business tax of March-April of year 2018 and 2017 annual Profit-Seeking Enterprise Income Tax at the same time, please be sure to fill distinct taxes payable in the remittance remarks column, and please write “OUR” in the Details **of** Charges column.