

財政部臺北國稅局

財政部北區國稅局

財政部中區國稅局

公告

財政部南區國稅局

財政部高雄國稅局

發文日期：105 年 2 月 26 日

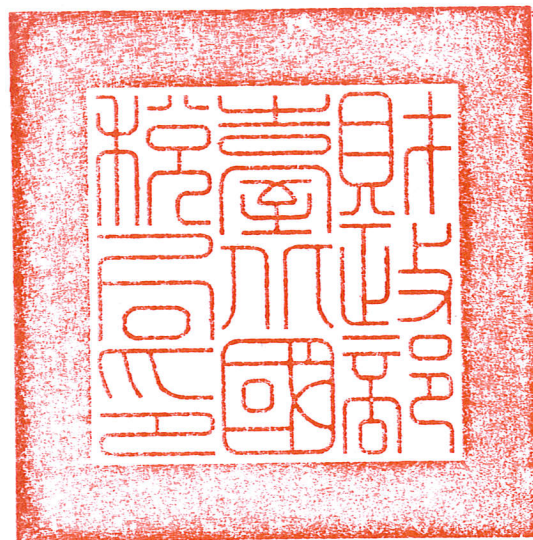
發文字號：財北國稅服字第 1050000001 號

北區國稅徵字第 1050000001 號

中區國稅二字第 1050000616 號

南區國稅審二字第 1050000013 號

財高國稅服字第 1050000021 號



主旨：公告 103 年度外僑綜合所得稅結算申報案件及 97 年度至 102 年度外僑綜合所得稅結算申報補申報及通報案件，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 103 年度外僑綜合所得稅結算申報案件及 97 年度至 102 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 103 年度外僑綜合所得稅結算申報及 97 年度至 102 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。

局長何瑞芳

局長李慶華

局長許慈美

局長洪吉山

局長吳英世



Subject: The National Taxation Bureaus announce that alien individual income tax returns for year 2014; and supplementary alien individual income tax returns and reporting cases for year 2008 to 2013 have been assessed without the delivery of assessment notification.

Date: February 26, 2016

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-1050000001,
Bei-Qu-Guo-Shui-Zheng-1050000001,
Zhong-Qu-Guo-Shui-Er-1050000616,
Nan-Qu-Guo-Shui-Shen-Er-1050000013 and
Tsai-Gao-Guo-Shui-Fu-1050000021

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

Description:

I. This public declaration 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 jurisdictional tax authority and 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 bulletin.

II. This bulletin replaces the issuance and the service of the Notice of Individual Income Tax Assessment for Alien Taxpayers for the income tax returns of 2014; and supplementary alien individual income tax returns and reporting cases for year 2008 to 2013 and is effective from the date of issuance. Taxpayers may inquire Tax Certificate or the content of their assessments from the jurisdictional tax authority based on their ARC in the relevant tax returns.

III. In the case that the declaration carries any error, miscalculation or repetition, the taxpayer may, within 10 days from the next day after the date of issuance, check with the collection 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 recheck with the collection 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 Ho Jui-Fang

Director-General Lee Ching-Hua

Director-General Syu Cih-Mei

Director-General Hung Chi-Shan

Director-General Wu Ying-Shih



會銜公文機關印信蓋用續頁表

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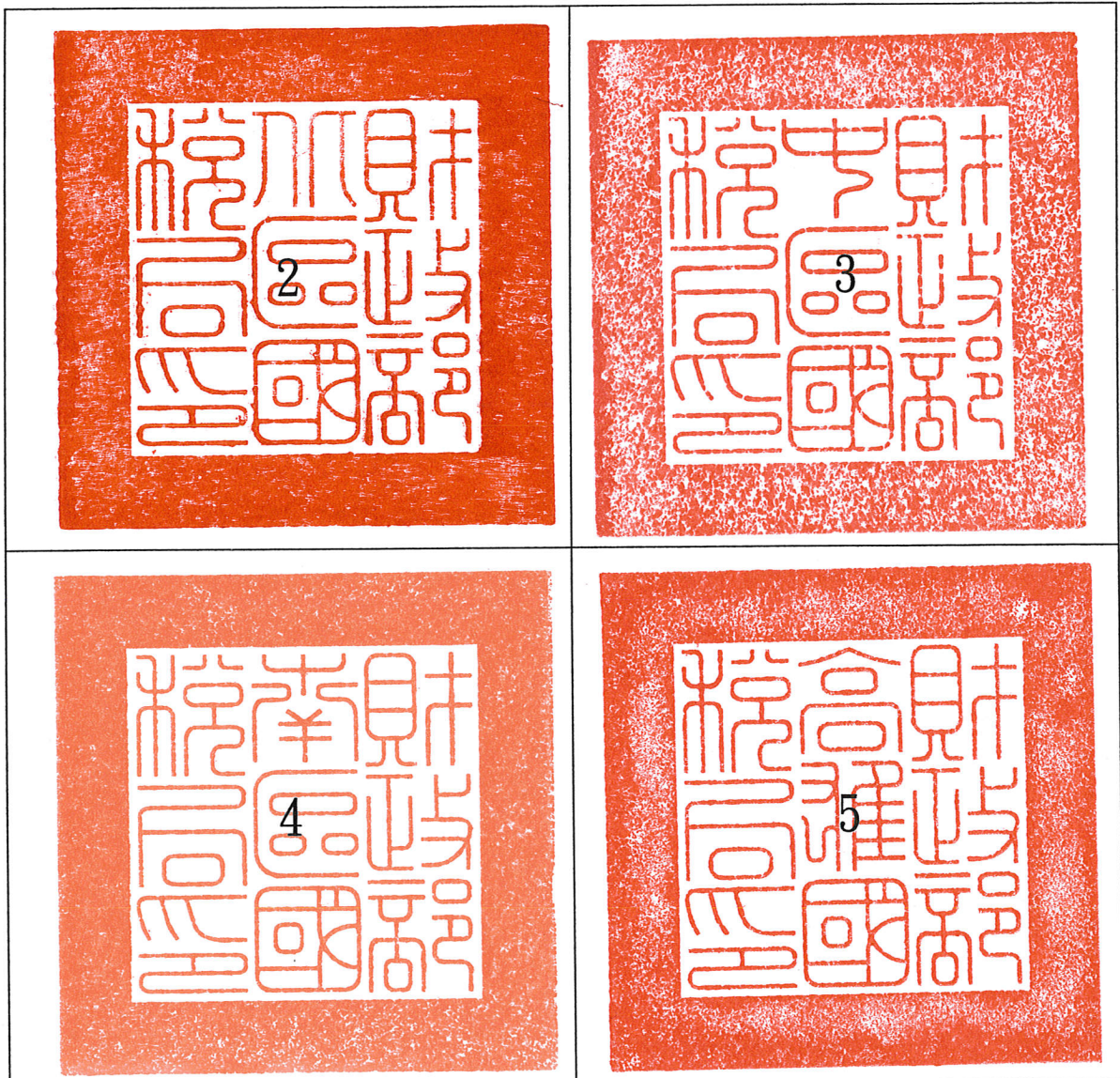
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說明：2 以上機關之會銜公文用印時，得依本表蓋用。