

會銜公文機關印信蓋用續頁表

發文日期：109年1月15日

發文字號：財高國稅服字第1090000007號

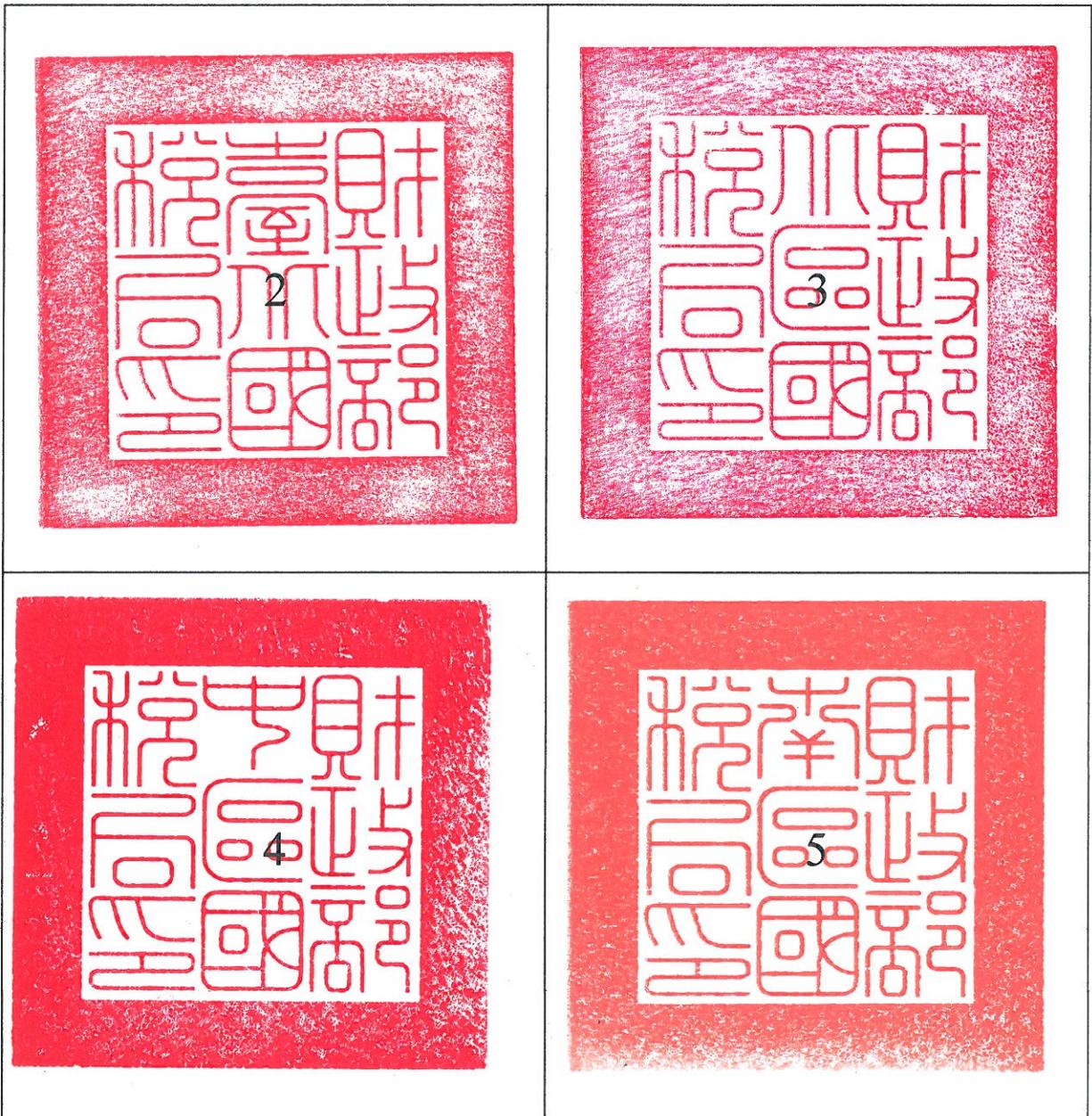
財北國稅服字第1090000001號

北區國稅徵字第1091000014號

中區國稅二字第1090000015號

南區國稅審二字第1090000014號

主旨：公告107年度外僑綜合所得稅結算申報案件暨101至106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。



說明：2以上機關之會銜公文用印時，得依本表蓋用。

財政部高雄國稅局

財政部臺北國稅局

財政部北區國稅局

公告

財政部中區國稅局

財政部南區國稅局

發文日期：中華民國 109 年 1 月 15 日

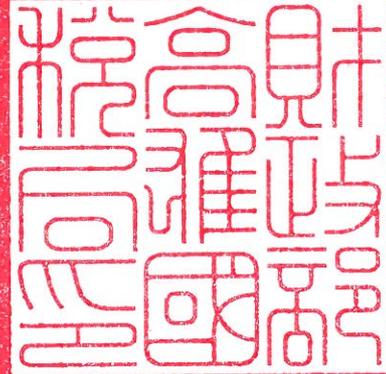
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主旨：公告 107 年度外僑綜合所得稅結算申報案件暨 101 至 106 年度外僑綜合所得稅結算申報補申報及通報案件業經核定，不寄發核定稅額通知書。

依據：所得稅法第 81 條第 3 項。

公告事項：

- 一、旨揭公告 107 年度外僑綜合所得稅結算申報案件暨 101 至 106 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 107 年度外僑綜合所得稅結算申報暨 101 至 106 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與送達，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，另發現應徵之稅捐者，仍應依法補徵或併予處罰。

局長蔡碧珍

局長許慈美

局長王綉忠

局長宋秀玲

局長盧貞秀

Subject: The National Taxation Bureaus announce that alien individual income tax returns for year 2018; and supplementary alien individual income tax returns and reporting cases for year 2012 to 2017 have been assessed without the delivery of assessment notification.

Date: January 15, 2020

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

Issuance No.: Tsai-Gao-Guo-Shui-Fu-1090000007,
Tsai-Bei-Guo-Shui-Fu-1090000001,
Bei-Qu-Guo-Shui-Zheng-1090000014,
Zhong-Qu-Guo-Shui-Er- 1090000015 and
Nan-Qu-Guo-Shui-Shen-Er- 1090000014

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 2018; and supplementary alien individual income tax returns and reporting cases for year 2012 to 2017 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 Tsai, Bi-Chen

Director-General Hsu, Tzu-Mei

Director-General Wang, Hsiu-Chung

Director-General Sung, Hsiu-Ling

Director-General Lu, Jen-Hsiu