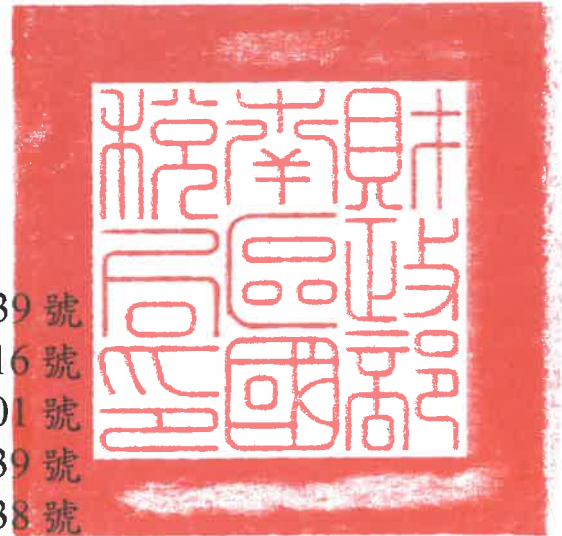


財政部南區國稅局
財政部高雄國稅局
財政部臺北國稅局
財政部北區國稅局
財政部中區國稅局

公告



發文日期：中華民國 113 年 1 月 15 日
發文字號：南區國稅綜所遺贈字第 1130000039 號
財高國稅綜所遺贈字第 1130000016 號
財北國稅綜所遺贈字第 1130000001 號
北區國稅綜所遺贈字第 1131000039 號
中區國稅綜所遺贈字第 1130000038 號

主旨：公告 111 年度外僑綜合所得稅未辦理結算申報及未辦理非屬扣繳範圍所得申報納稅涉及違章案件調查基準日。

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、依財政部財政資訊中心於本公告日前送查納稅義務人 111 年度外僑綜合所得稅未辦理結算申報及未辦理非屬扣繳範圍所得申報納稅待審交查清冊，無須發函進行調查，客觀上即明白足以確認納稅義務人涉及稅務違章之情事，將依所得稅法第 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 自動補報補繳及加計利息免罰規定。
- 五、納稅義務人如須查詢相關內容，請洽居留證所載地址所屬之國稅局查詢。

局長李雅晶

局長陳柏誠

局長吳蓮英

局長李怡慧

局長樓美鐘

Subject: The National Taxation Bureaus announce the starting date of investigating non-filing of income tax returns and failure to file and make tax payment for non-withholding income involved in tax law violation and occurring in alien individual income tax returns for the year 2022.

Date: January 15, 2024

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

Issuance No.: Nan-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1130000039,
Tsai-Gao-Guo-Shui-Zong-Suo-Yi-Zeng-1130000016,
Tsai-Bei-Guo-Shui-Zong-Suo-Yi-Zeng-1130000001,
Bei-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1131000039 and
Zhong-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1130000038.

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:

- I. According to under-investigation lists which were generated and obtained from the Fiscal Information Agency before the issuance date of the announcement, based on the non-filing of alien individual income tax returns, as well as the cases failing to file and make tax payment for non-withholding income for 2022 alien individual income tax, taxpayers who are objectively considered involved in tax law violation shall be punished according to Article 110 of the Income Tax Act and Article 15 of the Income Basic Tax Act without the need of receiving any official investigation letter sent by the competent tax collection authority.
- II. The starting date of investigation is the issuance date of this announcement. For cases reported or under investigation prior to this issuance date, the starting date of investigation is the date cases were reported or investigated.
- III. Taxpayers who would like to change their exemptions or deductions should provide relevant documents to the competent tax collection authority.
- IV. When a taxpayer voluntarily files a supplementary tax declaration with the competent tax collection authorities and makes supplementary payment covering the tax amount before the starting date of investigation, the taxpayer may be remitted from any punishments and from any criminal liability in which a criminal act is involved according to Article 48-1 of the Tax Collection Act.
- V. For further information, please contact the tax authority in the district or area where the residence address is indicated on the Alien Resident Certificate.
- VI. In the event of any discrepancies between the English translation and the Chinese version of this announcement, the Chinese version shall prevail.

Director-General Lee, Ya-Ching
Director-General Chen, Po-Cheng
Director-General Wu, Lien-Ying
Director-General Lee, I-Hui
Director-General Lou, Mei-Chung



會銜公文機關印信蓋用續頁表

發文日期：113 年 1 月 15 日

發文字號：南區國稅綜所遺贈字第 1130000039 號

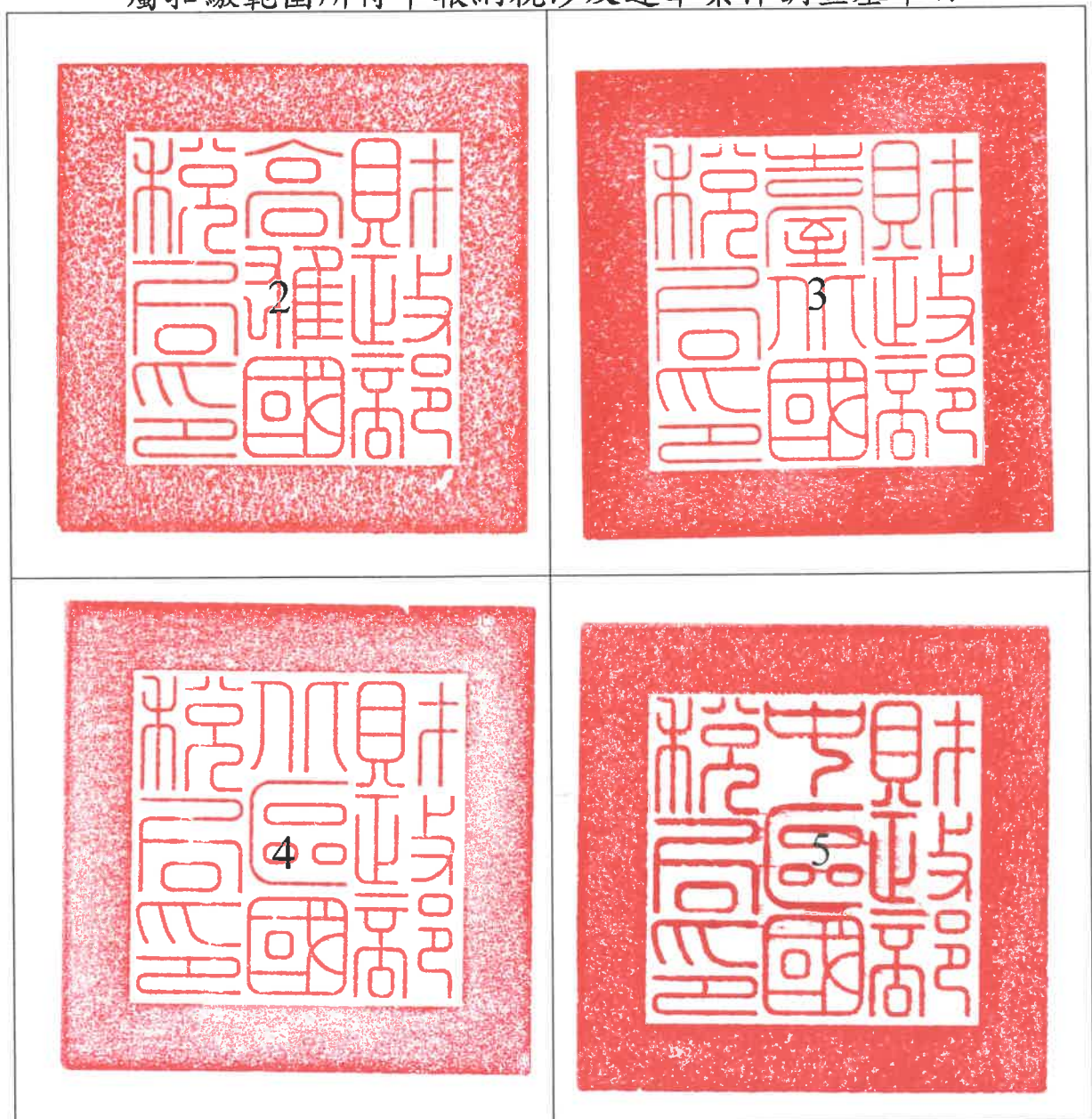
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主旨：公告 111 年度外僑綜合所得稅未辦理結算申報及未辦理非屬扣繳範圍所得申報納稅涉及違章案件調查基準日



說明：2 以上機關之會銜公文用印時，得依本表蓋用。