

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

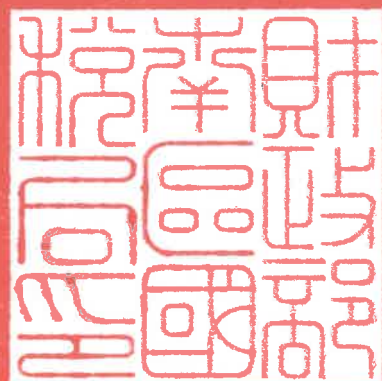
發文字號：南區國稅綜所遺贈字第 1130000038 號

財高國稅綜所遺贈字第 1130000015 號

財北國稅綜所遺贈字第 1130000002 號

北區國稅綜所遺贈字第 1131000040 號

中區國稅綜所遺贈字第 1130000039 號



主旨：公告 111 年度外僑綜合所得稅結算申報案件及 105 年度至 110 年度外僑綜合所得稅結算申報補申報與通報案件，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 111 年度外僑綜合所得稅結算申報案件及 105 年度至 110 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 111 年度外僑綜合所得稅結算申報及 105 年度至 110 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 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 that alien individual income tax returns for the year 2022 and supplementary alien individual income tax declarations and reported cases for the years 2016 to 2021 have been assessed without the delivery of assessment notification.

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-1130000038,
Tsai-Gao-Guo-Shui-Zong-Suo-Yi-Zeng-1130000015,
Tsai-Bei-Guo-Shui-Zong-Suo-Yi-Zeng- 1130000002,
Bei-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1131000040 and
Zhong-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1130000039.

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

Description:

I. This announcement 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 competent tax collection authority if 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 announcement.

II. This announcement replaces the issuance of the notice of assessment for alien individual income tax returns for the year 2022 and supplementary alien individual income tax declarations and reported cases for the years 2016 to 2021. This announcement is effective from the date of issuance. Taxpayers may inquire about their Tax Payment Certificate or the content of their assessments from the tax authority in the district or area where the residence address is indicated on their Alien Resident Certificate in the relevant tax returns.

III. In the case that the content of the assessment carries any error, miscalculation, or repetition, the taxpayer may, within 10 days from the next day after the date of issuance, check with the competent tax collection authority or apply for correction. The taxpayer may, in the case that he or she disagrees with the tax assessment processing, file an application in the statutory format for a recheck with the competent tax collection authority 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 collection authority will reassess and levy tax payable and/or impose subsequent penalty in accordance with the relevant regulations.
- V. 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 1130000038 號

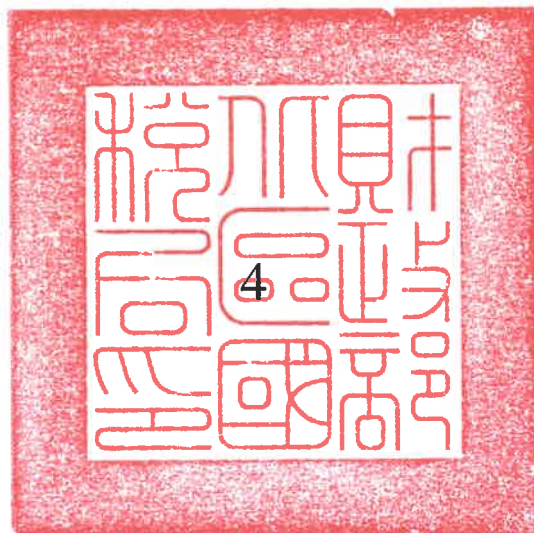
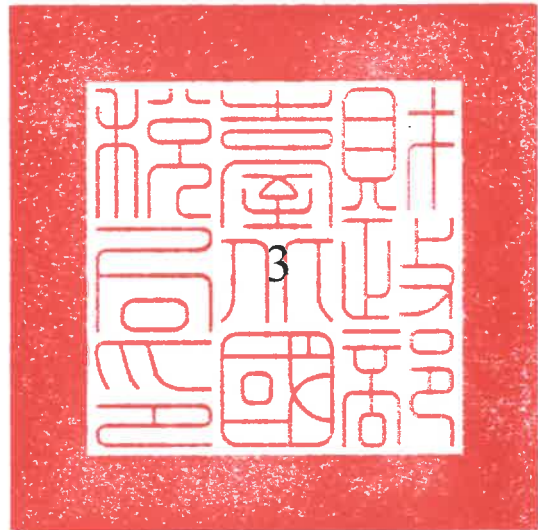
財高國稅綜所遺贈字第 1130000015 號

財北國稅綜所遺贈字第 1130000002 號

北區國稅綜所遺贈字第 1131000040 號

中區國稅綜所遺贈字第 1130000039 號

主旨：公告 111 年度外僑綜合所得稅結算申報案件及 105 年度至 110 年度外僑綜合所得稅結算申報補申報與通報案件，業經核定，不寄發核定稅額通知書案件。



說明：2 以上機關之會銜公文用印時，得依本表蓋用。