

會銜公文機關印信蓋用續頁表

發文日期：109年1月17日

發文字號：財高國稅服字第1090000008號

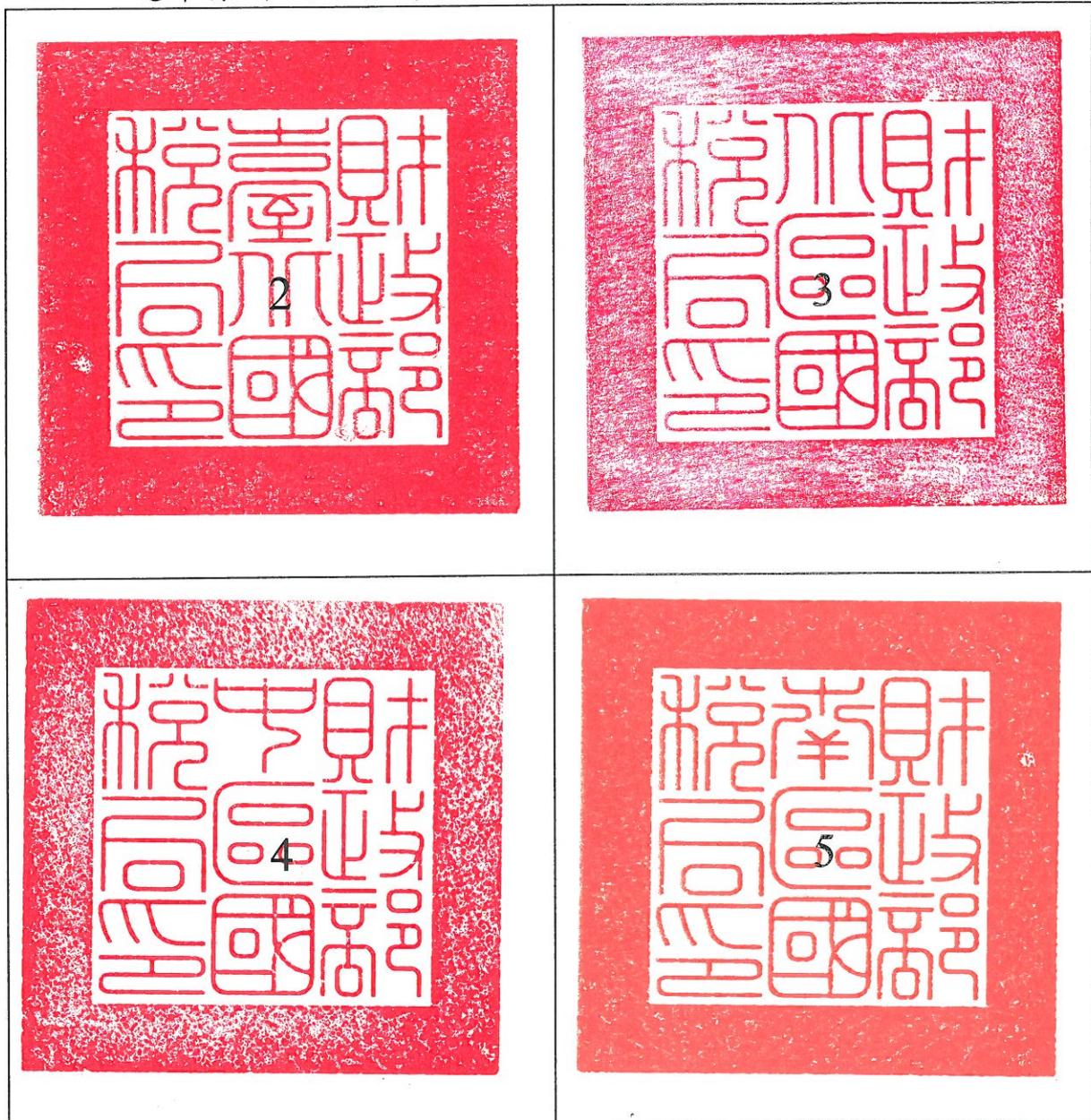
財北國稅服字第1090000005號

北區國稅審二字第1091000015號

中區國稅二字第1090000015號

南區國稅審二字第1090000015號

主旨：公告未辦理107年度外僑綜合所得稅結算申報或申報納稅
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。

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

財政部南區國稅局

公告

發文日期：中華民國 109 年 1 月 17 日

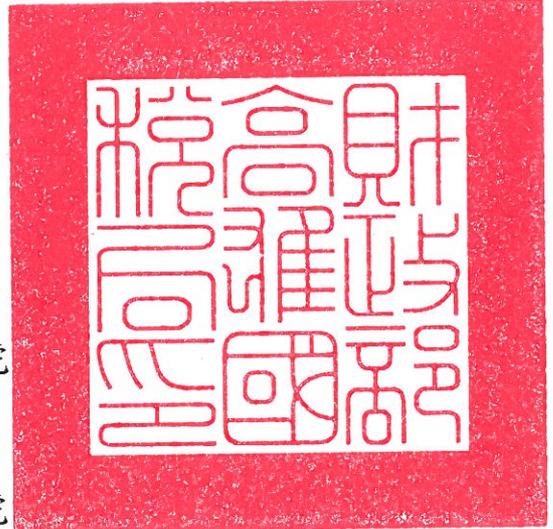
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主旨：公告未辦理 107 年度外僑綜合所得稅結算申報或申報納稅違章案件調查基準日。

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未辦理 107 年度外僑綜合所得稅申報案件待審交查清冊，無須發函進行調查，客觀上即明白足以確認納稅義務人涉有稅務違章之情事，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 the base date of investigation for tax violations of failure to file 2018 alien individual income tax returns.

Date: January 17, 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-1090000008,
Tsai-Bei-Guo-Shui-Fu-1090000005,
Bei-Qu-Guo-Shui-Shen-Er-1091000015,
Zhong-Qu-Guo-Shui-Er-1090000015 and
Nan-Qu-Guo-Shui-Shen-Er-1090000015

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:

- 1、 To announce that when the collection authority accesses lists of taxpayers with failure to file 2018 alien individual income tax returns from the Fiscal Information Agency, MOF before this bulletin, those taxpayers are objectively involved in tax violation without necessity of being investigated by mail. Taxpayers will be punished with Article 110 of the Income Tax Act and Article 15 of the Income Basic Tax Act.
- 2、 The base date of investigation is the date of issuance of this bulletin. For cases reported or under investigation prior to this issuance date, the base date of investigation is the date cases got reported or investigated.
- 3、 If taxpayers would like to change the exemptions or deductions, please provide relevant documents to the collection authority-in-charge.
- 4、 When a taxpayer voluntarily files a supplementary tax declaration with the tax collection authorities and makes supplementary payment covering the tax amount before the base date of investigation, the taxpayer may be remitted from any punishments and from any criminal liability if a criminal act is involved according to Article 48-1 of the Tax Collection Act.
- 5、 Please contact the tax collection authority in the district or area where your address on your Alien Resident Certificate indicates for further information.
- 6、 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