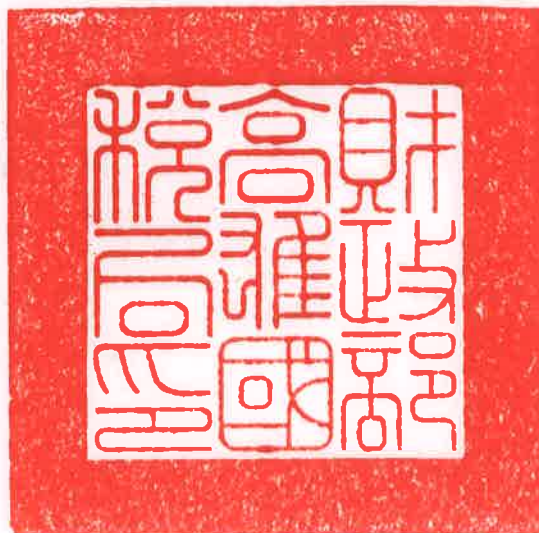


財政部高雄國稅局
財政部臺北國稅局
財政部北區國稅局
財政部中區國稅局
財政部南區國稅局

公告



發文日期：中華民國 113 年 10 月 22 日

發文字號：財高國稅綜所遺贈字第 1130001312 號

財北國稅綜所遺贈字第 1130023659 號

北區國稅綜所遺贈字第 1130010763 號

中區國稅綜所遺贈字第 1130007583 號

南區國稅綜所遺贈字第 1130005157 號

主旨：公告進行調查 112 年度外僑綜合所得稅結算申報違章漏稅案件及調查基準日。

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、旨揭公告範圍係指納稅義務人 113 年申報之 112 年度外僑綜合所得稅結算申報案件，所轄稅捐稽徵機關依蒐集及通報資料歸課並進行調查，如有漏報、短報情形，將依所得稅法第 81 條規定核定補徵稅額，並依同法第 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 自動補報補繳免罰規定。
- 五、納稅義務人如須查詢相關內容，請以電話洽申報時居留證所載地址所屬之國稅局，或臨櫃查詢。

局長 翁培祐



局長英蓮英

局長李怡慧

局長樓美鐘

局長李雅晶



Subject: The National Taxation Bureaus announce investigating 2023 alien individual income tax returns and the base date of investigation.

Date: October 22, 2024

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-Zong-Suo-Yi-Zeng-1130001312,
Tsai-Bei-Guo-Shui-Zong-Suo-Yi-Zeng-1130023659,
Bei-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1130010763,
Zhong-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1130007583 and
Nan-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1130005157.

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. The scope of this announcement refers to the declaration of 2023 alien individual income tax returns. The tax collection authority will assess the aforementioned declaration based on available data. In case of omission or misfiling, taxpayers will be subject to additional tax payment in accordance with Article 81 of the Income Tax Act, and may face penalties under Article 110 of the Income Tax Act and Article 15 of the Income Basic Tax Act.
2. The base date of the investigation is the date of issuance, except for cases that have been reported or are under investigation from the previous period.
3. If taxpayers would like to make changes to their the exemptions or deductions, please provide the relevant documents to the competent tax collection authority.
4. If a taxpayer voluntarily files a supplementary tax declaration to the tax collection authority and makes a supplementary payment covering the tax amount before the base date of investigation, the taxpayer may be exempted from any penalties and criminal liability associated with a criminal act, as stated in Article 48-1 of the Tax Collection Act.
5. For further information, please contact the tax collection authority in your district or area, as indicated by the address on your Alien Resident Certificate, either by phone or in person.
6. In the event of any discrepancies between the English translation and the Chinese version of this announcement, the Chinese version shall prevail.

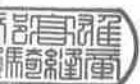
Director-General Weng, Pei-Yu

Director-General Wu, Lien-Ying

Director-General Lee, I-Hui

Director-General Lou, Mei-Chung

Director-General Lee, Ya-Ching



會銜公文機關印信蓋用續頁表

發文日期：113 年 10 月 22 日

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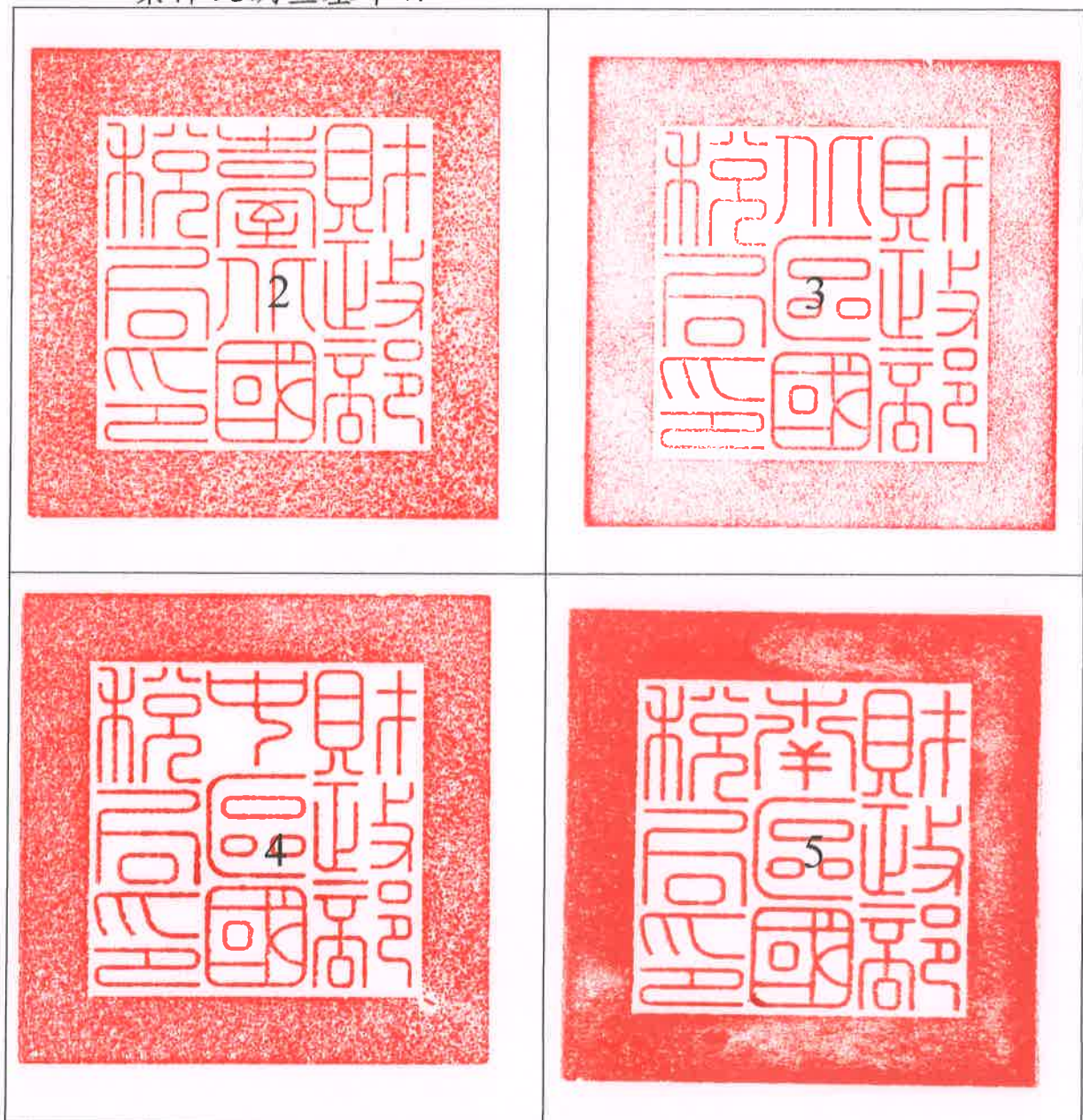
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主旨：公告進行調查 112 年度外僑綜合所得稅結算申報違章漏稅案件及調查基準日。



說明：2 以上機關之會銜公文用印時，得依本表蓋用。