

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 115 年 6 月 30 日

發文字號：財高國稅綜所遺贈字第 1150000658 號  
財北國稅綜所遺贈字第 1150009701 號  
北區國稅綜所遺贈字第 1150003708 號  
中區國稅綜所遺贈字第 1150003198 號  
南區國稅綜所遺贈字第 1150002099 號

主旨：公告 114 年度綜合所得稅結算申報，個人申請延期提示受控外國企業(CFC)經會計師查核簽證之財務報表或替代該財務報表之其他文據之案件，業經核准，不寄發核准函。

依據：個人計算受控外國企業所得適用辦法第 10 條第 1 項第 2 款及財政部 115 年 1 月 22 日台財稅字第 11404649060 號函。

公告事項：

- 一、納稅義務人於 114 年度綜合所得稅結算申報期間內辦理申報時，於「個人受控外國企業(CFC)營利所得計算表」F5 欄「是否申請延期提示經會計師查核簽證之財務報表或替代該財務報表之其他文據」，勾選「併同本次申報案件申請延期至 115 年 12 月 1 日前」案件，業經主管稽徵機關核准，以本公告代替核准函之填具，並自本公告日起發生送達效力。
- 二、納稅義務人如須查詢是否為公告對象，可洽主管稽徵機關及所屬分局、稽徵所或服務處查詢。
- 三、納稅義務人如對本處分不服，應自本公告日翌日起算 30 日內，依訴願法第 56 條第 1 項規定，繕具訴願書載明相關事項，經由主管稽徵機關向訴願管轄機關提起訴願。

局長許寧佑



局長樓美鐘

局長李雅晶

局長翁培祐

局長陳慧綺



**Subject:** The National Taxation Bureaus announce that approved applications for extensions to provide financial statements audited and certified by a Certified Public Accountant, or to provide alternative documents in lieu of such financial statements of 2025 individual income tax return, will not be notified by a separate letter of approval.

**Date:** June 30, 2026

**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-1150000658,  
Tsai-Bei-Guo-Shui-Zong-Suo-Yi-Zeng-1150009701,  
Bei-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1150003708,  
Zhong-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1150003198,  
Nan-Qu-Guo-Shui-Zong-Suo-Yi-Zeng-1150002099.

**Relevant Regulations:** Subparagraph 2, Paragraph 1, Article 10 of the Regulations Governing Application of Calculating Income from Controlled Foreign Company for Individual and official document No. Tai-Tsai-Shui-11404649060, dispatched by the Ministry of Finance on January 22, 2026

**Description:**

- I. This public announcement, which addresses that no separate letter of approval will be sent for cases which have ticked “Apply for an extension to provide documents before or on December 1, 2026, with the filing case” for Column F5 on the “Business Income Statement of a Controlled Foreign Company (CFC) for Individual” when filing the individual income tax return of the Republic of China, and have received approval from the jurisdictional tax authority. This announcement shall come into effect from the date of issuance.
- II. Taxpayers may inquire whether their applications have been approved from the tax authority in the district or area where the residence address is indicated on the jurisdictional tax authority or their Alien Resident Certificate in the relevant tax returns.
- III. The taxpayer may, in the case that he or she disagrees with the approval, file an administrative appeal in the statutory format to the jurisdictional tax authority to transfer to the agency with jurisdiction of administrative appeal within 30 days from the next day after the date of issuance according to Paragraph 1 of Article 56 of the Administrative Appeal Act.
- IV. Should the English translation of this announcement differ from the Chinese version, the Chinese version shall prevail.

Director-General Hsu, Ning-Yung

Director-General Lou, Mei-Chung

Director-General Lee, Ya-Ching

Director-General Weng, Pei-Yu

Director-General Chen, Hui-Chi



# 會銜公文機關印信蓋用續頁表

發文日期：115年6月30日

發文字號：財高國稅綜所遺贈字第1150000658號

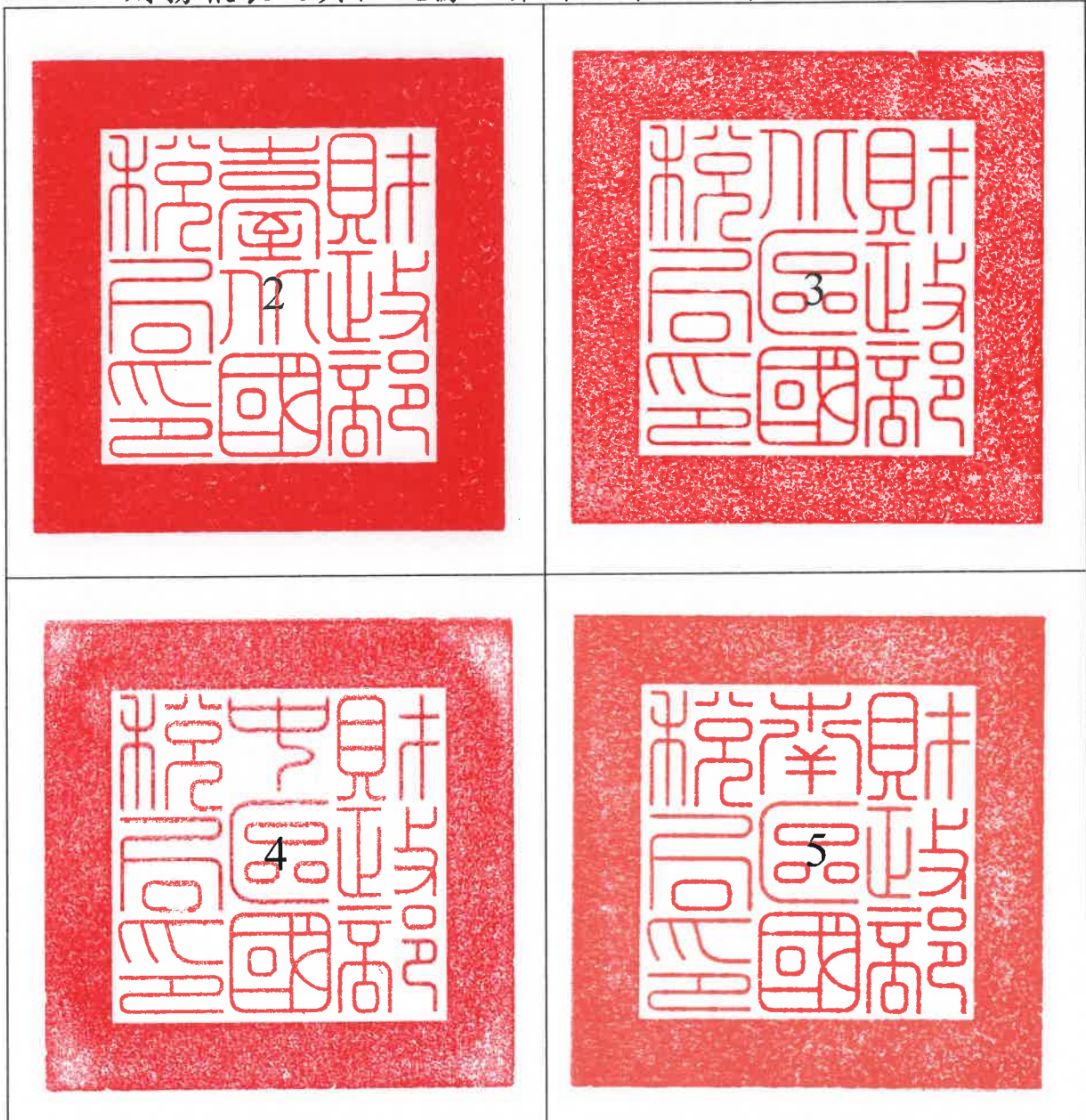
財北國稅綜所遺贈字第1150009701號

北區國稅綜所遺贈字第1150003708號

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說明：2以上機關之會銜公文用印時，得依本表蓋用。