

(機關全銜)

國稅 35Q

營利事業所得稅繳款書 Payment of Profit-Seeking Enterprise Income Tax  
所屬年度： 年 Taxable Year :

(有納稅代理人之外國營利事業跨境銷售電子勞務使用 For Tax Agent of Foreign Profit-Seeking Enterprise selling Cross-Border E-Services Use Only)

收據聯：本聯經收款蓋章後，交納  
Receipt 稅義務人收執作納稅憑證。

金額單位：新臺幣元(Unit: NTD)

納稅代理人名稱 Name of Tax Agent:

統一編號/身分證字號 ID No.

通訊地址 Contact Address:

營利事業名稱 Name of Profit-Seeking Enterprise:

營利事業統一編號 Business ID No.:

通訊地址 Contact Address:

稅籍編號 Tax Serial Number:

負責人姓名 Name of Responsible Person:

繳納期限： 年 月 日 Due Date:MM/DD/YYYY

項目 Item	本稅 Tax Due		應納稅額合計 Subtotal	便利商店蓋章或收款公庫及經收人員蓋章 Stamp
	公庫計算 Calculation by Commissioned Banks	本稅逾期__天加徵滯納金 % Surcharge % on late payment after _ days	本稅逾滯納期__天加計利息 Belated interest on late payment after _ days	總計(元) Total

說明 Instructions:

- 一、本繳款書應由納稅代理人於辦理申報前，根據申報書所核計之應納稅額，詳實填寫，繳款前請核對各項填報資料，資料如有不符，請修正資料後再重新列印繳款書，不得直接於繳款書上修改，以避免納稅資料與條碼讀取內容不符，致生爭議。The tax due column of this payment form shall be filled by the tax agent in accordance with tax payable column of the Profit-Seeking Enterprise Income Tax return. Please review carefully the information in each of the entry columns prior to making payment. In case there is any error in the entries, revise the information via the system and use the new print-out to make the payment. The original print-out cannot be used as there will be an inconsistency between the information in the print-out and that in the bar-code.
- 二、納稅義務人逾期繳納日期(如遇例假日則順延)繳納者，每逾2日按應納本稅加徵1%滯納金至30日止，逾30日仍未繳納者，應納本稅於滯納期滿(30日)之次日起依各年度1月1日郵政儲蓄1年期定期儲蓄金固定利率，按日加計利息，一併徵收。對加徵滯納金如有不服，應於滯納期滿(30日)之翌日起30日內，申請復查。對本稅逾滯納期加計利息如有不服，應於滯納期滿(30日)次日(處分生效日)之翌日起30日內，申請復查。If a taxpayer fails to pay the tax due before the deadline (such date to be postponed to the day following a legal holiday in the case that the original deadline is a legal holiday), a surcharge for late payment shall be levied. The surcharge for late payment shall be equal to one percent of payment of tax due delayed for each unit of two days for up to 30 days. If the taxpayer fails to pay the tax due within a period of 30 days after the deadline, the interest arising from the tax due shall be imposed and calculated from the first day after the 30-day late payment surcharge collection period on a daily basis at the fixed interest rate set for January 1<sup>st</sup> of each year quoted by postal savings for a one-year term deposit. A taxpayer may, if he/she finds the decision to levy the surcharge for late payment unacceptable, request a recheck within 30 days after the expiry of the time limit of the 30-day period for the collection of the said late payment surcharge. If he/she finds the interest arising from the tax due unacceptable, he/she may request a recheck within 30 days from the second day after the expiry of the time limit of the 30-day period for the collection of the said late payment surcharge.
- 三、繳納方式 Methods of payment may be made:
  - (一)請至代收稅款金融機構繳納(郵局不代收)。Payment may be made at any commissioned bank of the R.O.C. government treasury, except the post office.
  - (二)稅額2萬元以下案件，可至統一、全家、萊爾富、來來(OK)等便利商店以現金繳納，繳納截止日開放至繳納期限屆滿後2日前，繳納期限屆滿後2日內繳納者，仍屬逾期繳納案件。Payment may also be made in cash at 7-ELEVEN, FamilyMart, Hi-Life, and OK convenience stores up to two days following the due date, if the total payment is calculated to be NT\$20,000 or under. In the case where the payment is made within two days after the due date, it shall still be regarded as a late payment.

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證明聯：本聯經收款蓋章後，交納稅  
Declaration 義務人持向稽徵機關申報。

金額單位：新臺幣元(Unit: NTD)

納稅代理人名稱 Name of Tax Agent:

統一編號/身分證字號 ID No.:

通訊地址 Contact Address:

營利事業名稱 Name of Profit-Seeking Enterprise:

營利事業統一編號 Business ID No.:

通訊地址 Contact Address:

稅籍編號 Tax Serial Number:

負責人姓名 Name of Responsible Person:

繳納期限： 年 月 日 Due Date:MM/DD/YYYY

項目 Item	本稅 Tax Due		應納稅額合計 Subtotal	便利商店蓋章或 收款公庫及經收人員蓋章 Stamp
	公庫計算 Calculation by Commissioned Banks	本稅逾期__天加徵滯納金 % Surcharge % on late payment after _ day	本稅逾滯納期__天加計利息 Belated interest interest on late payment after _ days	總計(元) Total

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收款機構留存聯  
For Commissioned Bank

金額單位：新臺幣元(Unit: NTD)

條碼區

代收明細

聯絡電話 Tel No.:

- 第1段：繳納期限(6位)+代收項目(3位)=9位
- 第2段：機關別(5位)+納稅代理人/統一編號(10位)+所得所屬年期(3位)+境外電商識別符號(1位，目前訂為T)=19位
- 第3段：稅目細稅別(3位)+稅款類別(1位)+檢查碼(1位)+應繳金額(10位)=15位

納稅代理人名稱		公庫計算	本稅逾期 天加 徵滯納金 %	
稅目			本稅逾滯納期 天加計利息	
所屬年度			總計(元)	
應納稅額 合計				
繳納期限： 年 月 日		便利商店蓋章或收款公庫及經收人員蓋章		

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