

外國營利事業跨境銷售電子勞務跨國專戶繳納營利事業所得稅匯款說明(更正申報或自動補申報案件)

Introduction to Profit-Seeking Enterprise Income Tax Payments via Designated Bank Accounts for Foreign Profit-Seeking Enterprise selling Cross-Border E-Services (for Late/Amended return)

- 1、依稅捐稽徵法第 48 條之 1 第 3 項規定，補繳之稅款，應自該項稅捐原繳納期限截止之次日起，至補繳之日止，就補繳之應納稅捐，依各年度 1 月 1 日郵政儲金 1 年期定期儲金固定利率按日加計利息，一併徵收。

In accordance with Paragraph 3, Article 48-1 of the Tax Collection Act, the taxpayer shall be charged and shall pay the daily interest accrued on the amount of such supplementary tax at the interest rate based on the fixed interest rate on January 1st of each year for one-year time deposit of postal savings on the original deadline for the payment of the tax for the period from the date immediately following the said deadline to the date on which the supplementary tax is paid.

- 2、專戶匯款繳稅者：

Tax payment via designated bank account:

- (1)請於申請更正或補申報當日以更正或補申報補繳金額之「本稅稅額及自動補繳加計利息之總計金額(新臺幣)」全額繳納。(納稅義務人應自行負擔匯費及相關處理手續費用，請於收費明細欄位填寫 OUR)。

Please make the due payments in full (NTD) amount in accordance with tax payable plus any applicable interests for the late or amendment Profit-Seeking Enterprise Income Tax return (for Foreign Profit-Seeking Enterprise selling Cross-Border E-Services Use Only). (Relevant transaction fees and expenses incurred are borne by profit-seeking enterprise; please write “OUR” in the Details Of Charges column.)

- (2)納稅義務人若無法於境外兌換新臺幣匯款繳稅時，由匯款銀行採電文方式(電文型式 MT103)洽詢臺灣銀行城中分行(BKTWTWTP045)其應繳新臺幣之等值外幣金額，再由臺灣銀行城中分行回復相關兌換匯率及手續費資訊，請留意電文往來時間，避免逾繳納期限匯款。

If taxpayers are unable to pay tax in TWD via cross-border remittance overseas, the aforesaid remittance overseas should contact Bank of Taiwan, Cheng Chung Branch (BKTWTWTP045) by telegram (SWIFT Message type: MT103) to request the equivalent tax due converted from TWD to other foreign currencies. Bank of Taiwan, Cheng Chung Branch will inform the taxpayers about the currency exchange rates and relevant service charges. Please plan enough time

for international telegram transfer to avoid late tax payments.

(3)專戶匯款所需資訊如下：

Detailed information for a designated bank account is as follows:

受款人資料 BENEFICIARY INFORMATION	戶名 NAME	財政部臺北國稅局 National Taxation Bureau of Taipei, Ministry of Finance
	帳號 ACCOUNT NO.	045036070263
	地址 ADDRESS	臺北市中華路1段2號 NO. 2, SEC. 1, ZHONGHUA RD., TAIPEI, TAIWAN, R.O.C.
受款銀行 BENEFICIARY BANK	銀行名稱 BANK NAME	臺灣銀行城中分行 BANK OF TAIWAN CHENG CHUNG BRANCH
	銀行代碼 SWIFT CODE	BKTWTWTP045
	銀行地址 ADDRESS	臺北市青島東路47號 NO. 47 CHIN TAU EAST RD., TAIPEI, TAIWAN R.O.C.
收費明細 Details Of Charges		OUR
備註 MESSAGE FOR BENEFICIARY		請填寫以下資料： 營利事業名稱，統一編號，申報書所屬年度 Please complete the information below: Name of Profit-seeking Enterprise, Business ID Number, Taxable Year