

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(申報繳納案件)

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

- 1、總機構在中華民國境外之營利事業(以下簡稱納稅義務人)跨境銷售電子勞務，取得中華民國來源收入非屬所得稅法第88條規定扣繳範圍之所得，應於該年度所得稅申報期限內繳納應納稅額。

Profit-seeking enterprises having its head office located outside the territory of the Republic of China(Hereinafter referred to as taxpayers) sell cross-border electronic services and have income which is from the sources of the Republic Of China but does not fall within the withholding scope as provided in Article 88 of the Income Tax Act, they shall file a tax return and make tax payment in accordance with the regulations concerned.

- 2、納稅義務人逾限繳日期(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日郵政儲金1年期定期儲金固定利率，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 1st 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.

- 3、專戶匯款繳稅請以「在中華民國境內無固定營業場所及營業代理人之營利事業所得稅申報書(外國營利事業跨境銷售電子勞務使用)」之「本

期應納稅額」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)。

Full-amount payments via a designated bank account are required for tax payable in 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.)

- 4、納稅義務人如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.

- 5、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 | <p>請填寫以下資料: 營利事業名稱, 統一編號, 申報書所屬年度</p> <p>Please complete the information below: Name of Profit-seeking Enterprise, Business ID Number, Taxable Year</p> |