

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
一、所得稅			
1	所得稅	綜合所得稅	Individual Income Tax
2	所得稅	綜合所得稅結算申報書	Individual Income Tax Return
3	所得稅	所得基本稅額	Income Basic Tax
4	所得稅	一般所得稅額	Regular Income Tax
5	所得稅	基本稅額	Basic Tax
6	所得稅	基本所得額	Basic Income
7	所得稅	多層次傳銷	Multiple-Level Marketing
8	所得稅	非現金捐贈	Non-Cash Donation
9	所得稅	常設機構	Permanent Establishment
10	所得稅	移轉訂價	Transfer Pricing
11	所得稅	消除雙重課稅	Elimination of Double Taxation
12	所得稅	無差別待遇	Non-Discrimination
13	所得稅	相互協議程序	Mutual Agreement Procedure
14	所得稅	資訊交換	Exchange of Information
15	所得稅	營業利潤	Business Profit
16	所得稅	各類所得扣繳稅款報繳證明申請書	Application Form for Certificate of Withholding Income Tax
17	所得稅	綜合所得稅退稅憑單補發申請書	Application Form for Reissue of Tax Refund Certificate for Individual Income Tax
18	所得稅	綜合所得稅自動補報稅額繳款書	Tax Bill for Voluntarily Supplementary Declaration of Individual Income Tax
19	所得稅	股利申報書	Dividend Declaration Form
20	所得稅	(境外)緩課股票轉讓所得申報憑單	Declaration Form of Income Derived from the Transfer of Remitted (offshore) Stock
21	所得稅	綜所稅退稅憑單補發申請書、個人災害損失申報(核定)表	Application Form for Reissue of Individual Income Tax Refund Certificate Declaration (Assessment) Form for Personal Loss in
22	所得稅	核發中、英文綜合所得稅納稅證明書	Issuance of Tax Payment Certificate (English and Chinese) for Individual Income Tax
23	所得稅	外籍人士稅務講習及座	Taxation Forum and Seminar for Aliens
24	所得稅	外籍人士綜合所得稅扣繳實務	Withholding Practice for Alien Individual Income Tax
25	所得稅	外籍人士綜合所得稅結算申報實務	Filing Practice for Alien Individual Income Tax Return
26	所得稅	分離課稅及政府舉辦中獎扣免繳憑單	Tax Withholding and Exemption Certificate for Separate Taxation and for Government-held Prizes
27	所得稅	__年度綜合所得稅自動補報稅額繳款書	Year __Tax Bill for Voluntarily Supplementary Declaration of Individual Income Tax
28	所得稅	綜合所得稅結算稅額繳款書(自行繳納)	Tax Bill for Filing Individual Income Tax (Self-Payment)
29	所得稅	個人一時貿易資料申報書	Declaration Form for Individual Income Derived from Sporadic Transactions
30	所得稅	執行業務所得	Income from Professional Practice
31	所得稅	執行業務者	Practitioner of Profession

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32	所得稅	執行業務者使用機器記帳申請書	Application Form by Professional Practitioners for the Use of Electronic Bookkeeping
33	所得稅	一般扣除額	General Deduction
34	所得稅	人	Person
35	所得稅	不可抗力之災害	A Disaster Caused by Irresistible Force
36	所得稅	中華民國境內居住之個	An Individual Residing in the Republic of
37	所得稅	他人	Others
38	所得稅	可扣抵稅額（綜合所得稅）	The Amount of the Imputation Credit
39	所得稅	申報納稅	To File Tax Returns and Make Tax Payments
40	所得稅	申報期限	The Time Limit Prescribed for Filing Income Tax Returns
41	所得稅	交換	Exchange
42	所得稅	列舉扣除額	Itemized Deduction
43	所得稅	合併報繳	Declared and Paid Consolidatedly by the Taxpayers
44	所得稅	在校就學	Studying in School
45	所得稅	扣除額	Deduction
46	所得稅	扣繳率	Withholding Rate
47	所得稅	扣繳稅額	Withholding Tax
48	所得稅	扣繳憑單	Withholding Statement
49	所得稅	扣繳辦法	Withholding Procedures
50	所得稅	自力耕作漁牧林礦所得	Income from Self-undertaking in Farming, Fishing, Animal husbandry, Forestry and
51	所得稅	自用住宅	Owner-occupied Residence
52	所得稅	自宅重購稅額退抵	Deduction or Refund for Repurchase of Owner-occupied Residence
53	所得稅	自繳稅額繳款書	Receipts for Taxes Paid Voluntarily
54	所得稅	免稅額	Exemption
55	所得稅	免辦結算申報	Return-free Filing
56	所得稅	利息所得	Income from Interest
57	所得稅	災害損失（綜合所得	Losses from Disaster
58	所得稅	依規定稅率納稅	To Make Tax Payment in Accordance with the Regulations Concerned
59	所得稅	其他所得	Other Income
60	所得稅	押金	Deposit
61	所得稅	版稅	Income from Royalties
62	所得稅	直系尊親屬	Lineal Ascendant
63	所得稅	金融機構	Financial Institution
64	所得稅	非中華民國境內居住之個人	An Individual Not Residing in the Republic of China
65	所得稅	非扣繳範圍之所得	Payment Which Does Not Come Under the Categories Subject to Tax Withholding
66	所得稅	保險費	Insurance Premium
67	所得稅	盈餘總額	The Surplus Earning Distributed

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68	所得稅	銀行業通行之存款利率	The Prevailing Deposit Interest Rate (Or Bid Rate) Adopted by Local Banking Industries
69	所得稅	軍人薪餉	Salaries of Military Personnel in Active Service
70	所得稅	個人	Individual
71	所得稅	捐贈	Donation
72	所得稅	核定稅額通知書	Notice of Assessment
73	所得稅	特支費	Special Disbursement
74	所得稅	特別扣除額	Special Deduction
75	所得稅	租賃所得	Income from Lease
76	所得稅	納稅義務人（綜合所得稅）	Taxpayer
77	所得稅	財產交易所得	Income from the Transaction of Property
78	所得稅	財產交易損失	Losses from the Transaction of Property
79	所得稅	退休金	Retirement Pay,
80	所得稅	退職所得	Severance Pay
81	所得稅	退職金	Separation Pay
82	所得稅	配偶薪資所得分開計稅 合併報繳	The Amount of Tax Leviable on the Salary Income of a Taxpayer or His(Her) Spouse Computed Separately and then Declared and Paid Consolidatedly by the Taxpayers
83	所得稅	教育學費	Educational Tuition
84	所得稅	教育學費特別扣除	Special Deduction for Educational Tuition
85	所得稅	終身俸	Life-time Pension
86	所得稅	扣繳之報繳	To Pay the Withholding Tax
87	所得稅	扣繳之申報	To File the Withholding Tax
88	所得稅	就源扣繳	Tax Withheld at Source
89	所得稅	期貨交易所得	Income from Transactions of Futures
90	所得稅	殘障特別扣除	Special Deduction for the Disabled or Handicapped
91	所得稅	無謀生能力者	Being Incapable of Earning a Livelihood
92	所得稅	結算申報（綜合所得稅）	The Annual Income Tax Return
93	所得稅	給付時	At the Time of Payment
94	所得稅	視同給付	Deemed Payment
95	所得稅	損害賠償金	Compensation for Death or Injury
96	所得稅	溢扣	The Amount Over-withheld
97	所得稅	當地一般租金	The Local Prevailing Rental Standard
98	所得稅	資遣費	Severance Pay
99	所得稅	實物配給或代金	Allowance in Kind or Cash
100	所得稅	綜合所得淨額	The Annual Total Net Consolidated Income
101	所得稅	綜合所得總額	The Annual Total Gross Consolidated Income
102	所得稅	撫恤金	Pension
103	所得稅	標準扣除額	Standard Deduction
104	所得稅	稿費樂譜作曲編劇漫畫 收入	Income Derived from Written Articles, Copyright Books, Musical Compositions, Musical Productions, Dramas, Cartoons
105	所得稅	課稅年度	Taxable Year

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106	所得稅	儲蓄投資特別扣除	Special Deduction for Savings and Investment
107	所得稅	應納稅額	Tax Payable
108	所得稅	營利所得	Income from Profit-seeking
109	所得稅	薪資所得	Income from Salaries and Wages
110	所得稅	薪資所得特別扣除	Special Deduction of Income from Salaries/Wages
111	所得稅	購屋借款利息	Interest on a House Mortgage
112	所得稅	醫藥及生育費	Medical and Childbirth Expenses
113	所得稅	離職金	Resignation Pay
114	所得稅	證券交易所得	Gains Derived from the Securities Transactions
115	所得稅	競技競賽及機會中獎獎金或給與	Income from Contests and Games and from Prizes and Awards Won by Chance
116	所得稅	權利金所得	Income from Royalties
117	所得稅	變動所得	Variable Income
118	所得稅	簡式申報書	Simplified Return
119	所得稅	必要損耗及費用	Necessary Losses and Expenditures
120	所得稅	扶養親屬	Dependents
121	所得稅	實物所得	Income in Kind
122	所得稅	屬地主義	Territoriality Principle
123	所得稅	營利事業	Profit-seeking Enterprise
124	所得稅	小規模營利事業	Small-size Profit-seeking Enterprise
125	所得稅	公有事業	Public Utility Enterprise
126	所得稅	營業代理人	Business Agent
127	所得稅	國際金融業務分行	Branches of International Banking Business Institutions (Off-shore Banking Branches , Off-shore Banking Units)
128	所得稅	教育文化公益慈善機關或團體	Educational, Cultural, Public Welfare or Charitable Organizations or Societies
129	所得稅	營利事業所得額	The Amount of the Profit-seeking Enterprise Income
130	所得稅	中華民國來源所得	Income from Sources in the Republic of China
131	所得稅	分離課稅	Taxed Separately
132	所得稅	短期票券	Short-term Commercial Papers
133	所得稅	會計帳簿及憑證	Account Books and Vouchers
134	所得稅	會計年度	Fiscal Year
135	所得稅	會計基礎	The Accounting Basis
136	所得稅	扣繳義務人及納稅義務	The Tax Withholders and Taxpayers
137	所得稅	扣繳稅款之繳納及扣繳憑單之申報	The Payment of Taxes Withheld and the Filing of the Withholding Certificates
138	所得稅	各類所得扣繳率標準	The Standards of Withholding Rates for Various Incomes
139	所得稅	暫繳申報	The Provisional Income Tax Returns
140	所得稅	結算申報（營利事業所得稅）	The Annual Income Tax Returns（Profit-seeking Enterprise Income Tax）
141	所得稅	會計師查核簽證申報	Certified Public Accountant to Certify and Duly File

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項次	類別	中文詞彙	英文詞彙
142	所得稅	結算申報書	Annual Income Tax Return Forms
143	所得稅	催報	To Urge to File Tax Returns
144	所得稅	滯報金（營利事業所得稅）	Belated Reporting Surcharge（Profit-seeking Enterprise Income Tax）
145	所得稅	怠報金（營利事業所得稅）	Non-Reporting Surcharge（Profit-seeking Enterprise Income Tax）
146	所得稅	決算申報	A Current Final Report on Total Business
147	所得稅	清算申報	A Current Final Report on Income Earned from Liquidation
148	所得稅	清算期間	Period of Liquidation
149	所得稅	清算所得	Liquidation Income
150	所得稅	國外稅額扣抵	Foreign Tax Credit
151	所得稅	大陸及港澳地區課稅規定	The Regulations of Taxes for Mainland, Hong Kong and Macao Areas
152	所得稅	所得額標準	The Standards of Income
153	所得稅	同業利潤標準	The Profit Standard of the Same Trade
154	所得稅	營利事業所得稅查核準則	The Guidelines for Examination of Profit-seeking Enterprise Income Tax
155	所得稅	查帳審核	Auditing Books and Accounts
156	所得稅	書面審核	Reviewing Tax Declaration on Paper
157	所得稅	擴大書面審核	Reviewing Tax Declaration on Paper Expanding to the Cases Qualified the Standards Issued by the MOF
158	所得稅	電腦選案	The Cases Selected by a Computer
159	所得稅	實際成本	Actual Cost
160	所得稅	資本支出	Capital Expenditures
161	所得稅	固定資產	The Fixed Assets
162	所得稅	耐用年數	The Service Life
163	所得稅	殘價	The Residual Value
164	所得稅	資產重估價	Assets Revaluation
165	所得稅	原物料耗用通常水準	The Common Level of Materials and Supplies Being Used for Production
166	所得稅	盈虧互抵	Offsetting Between Profits and Losses
167	所得稅	災害損失（營利事業所得稅）	Losses from Disaster (profit-seeking enterprise income tax)
168	所得稅	融資租賃	Financial Leasing
169	所得稅	營業常規	The Regular Business Practice
170	所得稅	兩稅合一制	Integrated Income Tax System
171	所得稅	股利總額	The Gross Amount of Dividends
172	所得稅	股東可扣抵稅額帳戶	The Imputation Credit Account
173	所得稅	股東可扣抵稅額帳戶變動明細申報	Filing the Statement of Changes in the Imputation Credit Account
174	所得稅	稅額扣抵比率	Tax Creditable Ratio
175	所得稅	稅額扣抵比率上限	Upper Limits of the Tax Creditable Ration
176	所得稅	超額分配股東可扣抵稅額	The Amount of Over-distributed the imputation credit

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項次	類別	中文詞彙	英文詞彙
177	所得稅	留抵稅額（營利事業所得稅）	Tax Overpaid Tax for Offsetting the Future Tax Payable（Profit-seeking Enterprise Income Tax）
178	所得稅	未分配盈餘	Undistributed Earnings
179	所得稅	未分配盈餘申報	Filing the Undistributed Earnings
180	所得稅	賦稅減免獎勵	Tax Incentive
181	所得稅	一時貿易之盈餘	The Surplus Profit Derived by An Individual from Incidental trading Activities
182	所得稅	物價指數連動法	CPI-linked Adjustment
183	所得稅	現時徵繳制	Pay-as-you-Earn
184	所得稅	S公司	S-Corporation
185	所得稅	一人公司	One-man Corporation
186	所得稅	二手貨	Used Goods
187	所得稅	人身保險	Life Insurance
188	所得稅	人權及租稅	Human Rights and Taxation
189	所得稅	土地開發稅	Development Land Tax
190	所得稅	子公司	Subsidiary Company
191	所得稅	小規模營業人	Small Business Entities
192	所得稅	小規模公司	Small Business Corporation
193	所得稅	小規模企業減免額	Small Business Relief
194	所得稅	小額所得減免額	Small Income Relief
195	所得稅	工商利潤稅	Industrial and Commercial Profits Tax
196	所得稅	已繳納公司稅之盈餘所分配之股利	Frank Investment Income
197	所得稅	不納入課稅	Income Excluded from Taxation
198	所得稅	不動產利得稅	Immovable Property Gains Tax
199	所得稅	不動產移轉稅	Immovable Property Transfer Tax
200	所得稅	不動產稅	Immovable Property Tax
201	所得稅	引力原則	Force of Attraction
202	所得稅	支出稅	Expenditure Tax
203	所得稅	日出條款	Sunrise Clause
204	所得稅	落日條款	Sunset Clause
205	所得稅	祖父條款	Grandfather Clause
206	所得稅	主管機關	Competent Authority
207	所得稅	出口補貼	Export Bonus
208	所得稅	出口退稅	Export Rebate
209	所得稅	加工出口區	Export Processing Zone
210	所得稅	加值稅	Value-Added Tax
211	所得稅	加值稅扣抵	Credit, VAT
212	所得稅	可比較未受控價格法	Comparable Uncontrolled Price Method
213	所得稅	古典課稅制	Classical System
214	所得稅	外國個人控股公司	Foreign Personal Holding Company, FPHC
215	所得稅	外國銷貨公司	Foreign Sales Corporation, FSC
216	所得稅	外匯稅	Foreign Exchange Tax
217	所得稅	所得平均法	Averaging of Income

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項次	類別	中文詞彙	英文詞彙
218	所得稅	未繳納公司稅盈餘所分配之股利	Unfranked Investment Income
219	所得稅	母公司	Parent Company
220	所得稅	有實際關連之所得	Effectively Connected Income
221	所得稅	目的地原則	Destination Principle
222	所得稅	石油收入稅	Petroleum Revenue Tax
223	所得稅	交易稅	Transaction Taxes
224	所得稅	交通稅	Transportation Taxes
225	所得稅	企業集團	Group of Companies
226	所得稅	全球所得	World-wide Income
227	所得稅	全球財產	World-wide Property
228	所得稅	再投資期間	Re-investment Period
229	所得稅	再投資優惠	Re-investment Relief ; Roll-over Relief
230	所得稅	再售價格法	Resale Price Method
231	所得稅	同時查核	Simultaneous Tax Audit
232	所得稅	名目資本	Nominal Capital
233	所得稅	合併	Mergers
234	所得稅	地方政府、免稅額、課稅權	Local Authority、Exemption、Taxing Powers
235	所得稅	地方稅	Local Taxes and Rates
236	所得稅	多國租稅協定	Multilateral Tax Treaties
237	所得稅	多國籍企業	Multinational Companies
238	所得稅	多階段課稅	Multi-stage Taxation
239	所得稅	年金計畫	Pension Schemes
240	所得稅	成本分攤協議	Cost sharing Agreements
241	所得稅	成本加價法	Cost-plus Method
242	所得稅	扣繳稅	Withholding Tax
243	所得稅	扣繳稅款之扣抵	Credit, Withholding Tax
244	所得稅	收入分成	Revenue Sharing
245	所得稅	有限合夥	Limited Partnership
246	所得稅	污染稅	Anti-Pollution Measures(Tax)
247	所得稅	老人減免額	Age Relief
248	所得稅	自由貿易	Free Trade
249	所得稅	利潤稅	Profits Tax
250	所得稅	技術協助費	Technical Assistance Fee
251	所得稅	批發階段銷售稅	Wholesale Sales Tax
252	所得稅	投資公司	Investment Company
253	所得稅	投資所得	Investment Income
254	所得稅	投資信託	Investment Trust
255	所得稅	證券投資(間接投資)	Investment, Portfolio
256	所得稅	投資減除額	Investment Allowance
257	所得稅	投資稅額扣抵	Investment Tax Credit
258	所得稅	投資準備	Investment Reserve
259	所得稅	汽車稅	Motor Vehicles Tax
260	所得稅	防杜避稅措施	Anti-avoidance Measures
261	所得稅	防杜欠稅措施	Anti-delinquency Measures

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262	所得稅	使用稅	Use Tax
263	所得稅	來源地證明	Certificate of Origin
264	所得稅	來源規則	Source Rule
265	所得稅	受託人	Trustee
266	所得稅	受控之外國公司	Controlled Foreign Corporation, CFC
267	所得稅	受雇所得	Employment Income
268	所得稅	固定處所	Fixed Base
269	所得稅	固定資產稅	Fixed Assets Tax
270	所得稅	定率國外稅額扣抵	Fixed Foreign Tax Credit
271	所得稅	定額課稅	Lump-sum Tax
272	所得稅	居住地之變更	Change of Residence
273	所得稅	居住者外國人	Resident Alien
274	所得稅	所得來源	Source of Income
275	所得稅	所得稅平均稅率	Average Rate of Income Tax
276	所得稅	所得稅額扣抵	Income Tax Credit
277	所得稅	非居住者	Non-Resident
278	所得稅	非居住者外國人	Non-Resident Alien
279	所得稅	非勤勞所得	Unearned Income
280	所得稅	非課稅所得	Non-taxable Income
281	所得稅	非課稅資產	Non-taxable Assets
282	所得稅	非營利團體	Non-profit Organization
283	所得稅	非關稅障礙	Non-tariff Barriers
284	所得稅	信託不動產	Trust Estate
285	所得稅	孩童減免額	Child Relief
286	所得稅	孩童照顧支出	Child Care Expenses
287	所得稅	指定用途稅	Earmarking of Taxes
288	所得稅	盈餘準備	Reserves
289	所得稅	相互協助	Mutual Assistance
290	所得稅	共同基金	Mutual Fund
291	所得稅	研究發展	Research & Development
292	所得稅	科學研究稅額扣抵	Scientific Research Tax Credit
293	所得稅	負所得稅	Negative Income Tax
294	所得稅	負資本帳戶	Negative Capital Account
295	所得稅	免服軍人勞務之課稅	Military Service Exemption
296	所得稅	重組	Reorganization
297	所得稅	重複課稅	Double Taxation
298	所得稅	個人控股公司	Personal Holding Company
299	所得稅	個別限額法（國外稅額扣抵）	Per Country Limitation
300	所得稅	家族公司	Family Corporation
301	所得稅	旅館稅	Hotel Tax
302	所得稅	核定通知	Notice of Assessment
303	所得稅	消費者物價指數	Consumer Price Index
304	所得稅	消極性所得	Passive Income
305	所得稅	特許權利	Franchise
306	所得稅	特許權利稅	Franchise Tax

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
307	所得稅	特種稅課	Excise Duties
308	所得稅	租稅之轉嫁	Tax Shifting, Shifting of Taxes
309	所得稅	租稅之整合	Harmonization of Tax
310	所得稅	租稅代理人	Tax Agent
311	所得稅	租稅存款證明	Tax Deposit Certificate
312	所得稅	租稅扣抵	Tax Credit
313	所得稅	租稅庇護所	Tax Haven
314	所得稅	租稅協定	Tax Treaty
315	所得稅	租稅保密	Tax Secrecy
316	所得稅	租稅特赦	Tax Amnesty
317	所得稅	租稅假期	Tax Holiday
318	所得稅	租稅規畫	Tax Planning
319	所得稅	租稅遞延	Deferment of Tax
320	所得稅	納稅依從度	Tax Compliance
321	所得稅	財政住所	Fiscal Residence
322	所得稅	登記稅(費)	Registration Dues and Taxes
323	所得稅	發起人股份	Founder's Shares
324	所得稅	發票基礎	Invoice Basis
325	所得稅	短期資本利得	Short-term Capital Gains
326	所得稅	稅約範本	Model Tax Conventions
327	所得稅	稅率表	Tax Table
328	所得稅	稅率級距	Brackets
329	所得稅	視同已繳納	Deemed-paid Rule
330	所得稅	視同已納稅額扣抵	Tax Sparing Credit
331	所得稅	視同利息	Deemed Interest
332	所得稅	估價原則	Valuation Principle
333	所得稅	費用比例	Expense Ratio
334	所得稅	費用帳	Expense Account
335	所得稅	交易或營業	Trade or Business
336	所得稅	貿易聯盟	Trade Union
337	所得稅	超級權利金	Super Royalty
338	所得稅	進口存款	Import Deposits
339	所得稅	進口附加捐	Import Surcharge
340	所得稅	設算扣抵制	Imputation System
341	所得稅	進口配額	Import Quotas
342	所得稅	開發中國家租稅法	Developing Countries Tax Law
343	所得稅	集團間勞務	Intra-group Services
344	所得稅	傾銷	Dumping
345	所得稅	勤勞所得	Earned Income
346	所得稅	勤勞所得扣除額	Relief for Earned Income
347	所得稅	意外利得免稅額	Windfall Exemption
348	所得稅	意外利得利潤稅	Windfall Profits Tax
349	所得稅	搬家費用	Moving Expenses
350	所得稅	損失減除	Loss Relief
351	所得稅	新興產業	Pioneer Industry
352	所得稅	煙草稅	Tobacco Tax

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
353	所得稅	節約能源獎勵	Energy-saving Incentives
354	所得稅	經濟利益團體	Economic Interest Group, EIG
355	所得稅	補充性稅額扣抵	Supplementary Investment Tax Credit
356	所得稅	補充核定	Supplemental Assessment
357	所得稅	補充稅	Complementary Tax
358	所得稅	資本分配	Capital Distribution
359	所得稅	資本利得稅	Capital Gains Tax
360	所得稅	資本取得稅	Capital Acquisitions Tax
361	所得稅	資本所得	Income from Capital
362	所得稅	資本財	Capital Assets, Fixed Assets
363	所得稅	資本移轉稅	Capital Transfer Tax
364	所得稅	資源稅	Resource Rent, Tax
365	所得稅	農業稅	Taxation of Agriculture
366	所得稅	道路費	Road Toll
367	所得稅	過渡時期協議	Transitional Arrangements
368	所得稅	零息債券	Zero Bonds
369	所得稅	零售階段銷售稅	Retail Sales Tax
370	所得稅	預付公司稅	Advance Corporation Tax, ACT
371	所得稅	境外公司	Offshore Companies
372	所得稅	國外來源所得	Foreign-source Income
373	所得稅	境外信託	Offshore Trust
374	所得稅	境外創投	Offshore Joint Venture
375	所得稅	福利性所得	Fringe Benefits
376	所得稅	實現	Realization (of Assets)
377	所得稅	管理處所	Place of Management
378	所得稅	管理費用	Management Expenses
379	所得稅	管理與控制	Management and Control
380	所得稅	維也納協定	Vienna Conventions
381	所得稅	維護成本	Maintenance Expenses
382	所得稅	遠期外匯交易	Forward Foreign Exchange Transactions
383	所得稅	遠期利率協議	Forward Rate Agreement
384	所得稅	暫時進口	Temporary Importation
385	所得稅	標準稅率	Standard Rate
386	所得稅	歐聯指令	Directive, EC
387	所得稅	歐聯自由貿易協會	European Free Trade Association, EFTA
388	所得稅	課稅交易	Taxable Transaction
389	所得稅	課稅期間	Taxable Period
390	所得稅	課稅稅基	Taxable Base
391	所得稅	課稅價格	Taxable Value
392	所得稅	營運損失	Operating Losses
393	所得稅	環境獎勵	Environmental Incentives
394	所得稅	毛利	Gross Profit
395	所得稅	毛利率	Gross Profit Ratio
396	所得稅	毛利潤稅	Gross Profit Tax
397	所得稅	總機構費用	Head Office Expenses
398	所得稅	聯合申報	Joint Return

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
399	所得稅	聯合核課	Joint Assessment
400	所得稅	薪資稅	Wage Tax
401	所得稅	還原	Grossing Up
402	所得稅	隱藏之利潤分配	Hidden Profit Distributions
403	所得稅	隱藏準備	Hidden Reserves
404	所得稅	簡式發票	Simplified Invoices
405	所得稅	藍色申報制度	Blue Return System
406	所得稅	醫療費用	Medical Expenses
407	所得稅	離境稅	Departure Tax
408	所得稅	雙重居住者公司	Dual Resident Company
409	所得稅	特別負擔	Extraordinary Burdens
410	所得稅	課稅領域	Boundaries, Tax
411	所得稅	邊際減免額	Marginal Relief
412	所得稅	邊際稅率	Marginal Rates
413	所得稅	關係人	Related Person
414	所得稅	關係企業	Associated Enterprises
415	所得稅	關稅暨貿易總協定	General Agreement on Tariffs and Trade,
416	所得稅	關稅聯盟	Customs Union
417	所得稅	議定書	Protocol
418	所得稅	屬地原則	Territoriality Principle
419	所得稅	鰥夫(寡婦)之減除額	Widow(er)' s Allowance
420	所得稅	觀光客稅	Tourist Tax
421	所得稅	產業	Industry
422	所得稅	加速折舊	Accelerated Depreciation
423	所得稅	功能性獎勵	Functional Incentives
424	所得稅	投資抵減	Investment Tax Credit
425	所得稅	自動化設備或技術	Equipment or Technology for Automation
426	所得稅	防治污染設備或技術	Equipment or Technology for Pollution Control
427	所得稅	資源回收設備或技術	Equipment or Technology Used for Reclamation of Resources
428	所得稅	工業用水再利用設備或技術	Equipment or Technology Used for Recycling of Water for Industrial Use
429	所得稅	節約能源設備或技術	Equipment or Technology Used for Energy Saving
430	所得稅	人才培訓	Personnel Training
431			
432	所得稅	資源貧瘠或發展遲緩地區	Areas of Scanty Natural Resources or Slow Development
433	所得稅	重要投資事業	Important Invested Enterprise
434	所得稅	重要科技事業	Important Technology Based Enterprise
435	所得稅	創業投資事業	Venture Capital Enterprise
436	所得稅	原始認股或應募	Subscribe or Underwrite the Registered Stock
437	所得稅	國外投資損失準備	Reserve for Loss in Outward Investment
438	所得稅	專案合併	Merger of Special Approval
439	所得稅	緩課	Tax Deferral

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
440	所得稅	營利事業所得稅不合常規移轉訂價查核準則	Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm's Length Transfer Pricing
441	所得稅	企業併購案件查核	Investigation of Business Mergers and Acquisitions
442	所得稅	委託書（營利事業登記案件）	Authorization Letter（For Registration of Profit-Seeking Enterprise）
443	所得稅	教育、文化、公益、慈善機關或團體結算申報書	Educational, Cultural, Public Welfare or Charitable Organizations or Societies Income Tax Return Form
444	所得稅	清算申報書	Liquidation Tax Return Form
445	所得稅	營利事業所得稅暫繳稅額申報書	Provisional Tax Return Form for Profit-Seeking Enterprise Income Tax
446	所得稅	營利事業超額分配股東可扣抵稅額自動補繳繳款書	Tax Bill for Voluntary Supplementary Payment of Profit-Seeking Enterprise Income Tax on Over-Distributed Imputation Credit
447	所得稅	年度營利事業所得稅結算稅額繳款書（自行繳納）	Year Tax Bill for Filed Profit-Seeking Enterprise Income Tax（Self-Payment）
448	所得稅	年度營利事業所得稅結算稅額自動補報繳款書	Year Tax Bill for Voluntarily Supplementary Payment of Profit-Seeking Enterprise Income Tax
449	所得稅	年度營利事業所得稅未分配盈餘稅額繳款書（自行繳納）	Year Tax Bill for Filed Profit-Seeking Enterprise Income Tax on Undistributed Earnings（Self-Payment）
450	所得稅	年度營利事業所得稅未分配盈餘稅額自動補報繳款書	Year Tax Bill for Voluntarily Supplementary Payment of Profit-Seeking Enterprise Income Tax on Undistributed
451	所得稅	年度營利事業所得稅暫繳稅額繳款書（自行繳納）	Year Tax Bill for Provisional Profit-Seeking Income Tax（Self-Payment）
452	所得稅	原物料、商品變質報廢或災害申請書	De-Formation, Scrapping, and Disaster Application Form for Raw Materials and Commodities
453	所得稅	固定資產及設備報廢或災害申請書	Scrapping and Disaster Application Form for Fixed Assets and Equipment
454	所得稅	記帳及報稅代理業務人登錄(記)、變更登錄(記)	Registration (or modifying registration) card for Bookkeeper and Tax Return Filing Agent
455	所得稅	記帳及報稅代理業務人執業登錄申請書	Application form of practice registration of Bookkeeper and Tax Return Filing Agent
456	所得稅	財政部稅務預先核釋作業要點	The Directions for the Implementation of Advance Tax Rulings
457	所得稅	營利事業申請預先訂價協議作業要點	The Directions Governing the Application for an Advance Pricing Arrangement by a Profit-seeking Enterprise
458	所得稅	可比較未受控交易法	Comparable Uncontrolled Transaction Method

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
459	所得稅	可比較利潤法	Comparable Profit Method
460	所得稅	利潤分割法	Profit Split Method
461	所得稅	移轉訂價報告	Transfer Pricing Report
462	所得稅	常規交易原則	Arm's Length Principle
463	所得稅	常規交易區間	Arm's Length Range
464	所得稅	適用租稅協定稽徵作業要點	Guidelines for the Application of Double Taxation Agreement
465	所得稅	個人所得基本稅額申報	Individual Income Basic Tax Return
466	所得稅	各類所得扣繳暨免扣繳憑單	Withholding and Non-withholding Tax Statement
467	所得稅	股利憑單	Dividend Statement
468	所得稅	告發或檢舉獎金	Reward for Information or Accusation
469	所得稅	信託契約	Trust Deed
470	所得稅	受益人	Beneficiary
471	所得稅	信託利益	Trust Benefit
472	所得稅	信託關係	Trust Relationship
473	所得稅	信託財產	Trust Property
474	所得稅	公益信託	Charitable Trust
475	所得稅	共同信託基金	Mutual Trust Fund
476	所得稅	證券投資信託基金	Securities Investment Trust Fund
477	所得稅	存簿儲金利息	Interest accrued on Postal Passbook Savings
478	所得稅	公債	Government Bond
479	所得稅	公司債	Corporate Bond
480	所得稅	金融債券	Financial Bond
481	所得稅	短期票券利息	Interest accrued on Short-Term Commercial Papers
482	所得稅	養老金	Old-Age Pension
483	所得稅	保險給付	Insurance Benefit
484	所得稅	人身保險	Life Insurance
485	所得稅	勞工保險	Labor Insurance
486	所得稅	公保	Civil Servants' Insurance
487	所得稅	全民健康保險	National Health Insurance
488	所得稅	公立醫院	Public Hospital
489	所得稅	財團法人組織醫院	Institutional Hospital
490	所得稅	公私立大學附設醫院	University-Affiliated Hospital
491	所得稅	戶口名簿	Household Registration Certificate
492	所得稅	競選經費	Campaign Expense
493	所得稅	政治獻金	Political Donation
494	所得稅	政黨	Political Party
495	所得稅	政治團體	Political Association
496	所得稅	擬參選人	Persons Planning to Participate in Campaign
497	所得稅	居留證	Alien Resident Certificate
498	所得稅	獨資	Sole Proprietorship
499	所得稅	合夥	Partnership
500	所得稅	合作社	Cooperative
501	所得稅	金融衍生性商品	Financial Derivatives

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
502	所得稅	常規交易價格	Arm's Length Price
503	所得稅	預先訂價協議	Advance Pricing Arrangement
504	所得稅	股權繳納憑證	Stock Share Payment Certificate
505	所得稅	新股權利證書	Certificates of Entitlement to New Shares
506	所得稅	員工分紅配股	Shares Certificate Acquired by Employees
507	所得稅	行政救濟法	Administrative Remedial Law
508	所得稅	行政程序	Administrative Procedures
509	所得稅	違章審理	Review of Referred Cases of Tax Misconduct, Violation, and Fraud
510	所得稅	欠稅清理及執行	Arrears Collection and Enforcement
511	所得稅	抵押利息所得調查核定	Review of Imputation of Interest Income on Mortgages
512	所得稅	非自住租賃所得查調核定	Survey and Determination of Income from Lease of Non-Self-Use Residences
513	所得稅	執行業務及其他所得查調核定	Survey and Determination of Income from Professional Practice and Other Income
514	所得稅	各類所得資料查詢	Enquiries about the Data on Various Incomes
515	所得稅	本人財產歸戶資料查詢	Enquiries about the Data on Personal Property
516	所得稅	全國財產總歸戶查詢	Enquiries about the Data on Nationwide Personal Property
517	所得稅	營利事業暨扣繳單位統一編號查詢	Enquiry on the Tax Code Number of the Profit-Seeking Enterprises and Withholding Agencies
518	所得稅	扣繳單位統一編號設立、變更登記	Registration for the Establishment and/or Alteration of the Tax Code Number for Withholding Agencies
519	所得稅	核發扣繳稅款繳納證明	Issuance of Payment Certificate for Tax Withholding
520	所得稅	核發儲蓄免扣證	Certificate for Issuance of Tax-Deductions on Savings
521	所得稅	綜合所得稅結算申報公	Individual Income Tax Return Notice
522	所得稅	綜合所得稅逾期申報	Overdue Declaration of Individual Income Tax
523	所得稅	電子錢包	E-Money
524	所得稅	二維條碼申報	Filing via the Barcodes
525	所得稅	網路申報	Filing via the Internet (Internet Declaration)
526	所得稅	實質課稅	Economic Substance Doctrine
二、菸酒稅			
1	菸酒稅	菸	Tobacco
2	菸酒稅	酒	Alcohol
3	菸酒稅	紙菸	Cigarettes
4	菸酒稅	菸絲	Cut Tobacco
5	菸酒稅	雪茄	Cigars
6	菸酒稅	釀造酒類	Brewed Alcoholic Beverages
7	菸酒稅	啤酒	Beer
8	菸酒稅	蒸餾酒類	Distilled Spirits
9	菸酒稅	再製酒類	Reprocessed Alcoholic Beverages
10	菸酒稅	米酒	Rice Spirits

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
11	菸酒稅	料理酒	Cooking Alcoholic Beverages
12	菸酒稅	其他酒類	Other Alcoholic Beverages
13	菸酒稅	酒精	Ethyl Alcohol
14	菸酒稅	酒精成分	Alcohol Content
15	菸酒稅	未變性酒精	Un-denatured Ethyl Alcohol
16	菸酒稅	已變性酒精	Denatured Ethyl Alcohol
17	菸酒稅	含藥酒類	Medicated Alcohol
18	菸酒稅	公賣利益	Monopoly Revenue
19	菸酒稅	視為出廠	Being Deemed as Removal from the Factory
20	菸酒稅	酒精性飲料	Alcoholic Beverages
21	菸酒稅	釀造	Brewage
22	菸酒稅	糖化	Saccharification
23	菸酒稅	發酵	Fermentation
24	菸酒稅	蒸餾	Distillation
25	菸酒稅	酒母	Seed
26	菸酒稅	酒糟	Stillage; Distillers Grain; Vinasse ; Grain; Slopp; Dunder
27	菸酒稅	白麴	White Qu
28	菸酒稅	紅麴	Red Qu
29	菸酒稅	工業用酒精	Industrial Ethyl Alcohol
30	菸酒稅	健康福利捐	Health and Welfare Surcharge
三、貨物稅			
1	貨物稅	貨物稅	Commodity Tax
2	貨物稅	應稅貨物	Taxable Goods
3	貨物稅	免稅貨物	Tax Exempt Goods
4	貨物稅	納稅義務人	Taxpayer
5	貨物稅	產製	Manufactured
6	貨物稅	委託代製	Manufactured on a Consign Process Contract
7	貨物稅	產製廠商	The Manufacturer
8	貨物稅	免稅採購	Purchasing of Tax-exempt Raw Materials
9	貨物稅	軍用免稅	Tax-exempt Military Goods
10	貨物稅	從價徵收	Taxed on an ad Valorem Basis
11	貨物稅	從量徵收	Taxed on a Specific Basis
12	貨物稅	應徵稅額	The Tax Amounts
13	貨物稅	大客車、大貨車使用之橡膠輪胎	Rubber Tires for buses and trucks
14	貨物稅	卜特蘭一型水泥	Portland I Cement
15	貨物稅	卜特蘭高爐水泥	Portland Blast-furnace Slag Cement
16	貨物稅	代水泥	Cement substitutes
17	貨物稅	水泥熟料	Cement Clinkers
18	貨物稅	飛灰水泥	Fly Ashes Cement
19	貨物稅	散裝水泥	Bulk Cement
20	貨物稅	設廠機製	Machine-made
21	貨物稅	清涼飲料品	Cold Drinks
22	貨物稅	天然果蔬汁	Natural fruit/vegetable juice
23	貨物稅	稀釋天然果蔬汁	Diluted natural fruit/vegetable juice

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
24	貨物稅	食品添加物	Food Additives
25	貨物稅	乳品	Dairy Products
26	貨物稅	調味乳、發酵乳	Flavoured Milk(Fermented Milk)
27	貨物稅	國家標準	The National Standard
28	貨物稅	平板玻璃	Flat-glass
29	貨物稅	導電玻璃	Electrification Glass (Conductive Glass)
30	貨物稅	主機	Central Air Conditioning Units
31	貨物稅	音響組件	Stereophonic Components
32	貨物稅	小客車	Passenger Sedans
33	貨物稅	貨車	Trucks
34	貨物稅	客貨兩用車	Passenger-cargo Cars
35	貨物稅	供研究發展用之進口車輛	Vehicles Imported for Use in Technical Research and Development
36	貨物稅	特種車輛	Special Purpose Vehicles
37	貨物稅	農地搬運車	Tractors Equipped with Farming Equipment
38	貨物稅	自行設計	已修正取消
39	貨物稅	完稅價格	Taxable Value
40	貨物稅	包裝從物價格	The Related Packing Costs
41	貨物稅	推廣費用	已修正取消
42	貨物稅	出廠價格	The ex Factory Price
43	貨物稅	銷售價格	The Selling Price
44	貨物稅	批發商毛利	The Wholesale Profits
45	貨物稅	通常價格	General Price
46	貨物稅	容器成本	The Cost of the Container
47	貨物稅	通常標準	The General Standard
48	貨物稅	中央系統型冷氣機	Central Air Conditioning Units
49	貨物稅	廠商登記	Manufacturer' s Registration
50	貨物稅	保稅工廠	Bonded Factory
51	貨物稅	產品登記	Product Registration
52	貨物稅	產品統一編號	Product Numbers
53	貨物稅	照證	Certificates
54	貨物稅	替代照證	Substitutes of Certificates
55	貨物稅	計稅單位	Tax Unit
56	貨物稅	未稅倉庫	Untaxed Warehouse
57	貨物稅	未稅貨物移運	Movement Untaxed Goods
58	貨物稅	滯報金、怠報金	Belated Reporting Surcharge and Non-Reporting Surcharge (Commodity tax)
59	貨物稅	滯納金、滯納利息 (貨物稅)	Belated Surcharge and Belated Interest (Commodity Tax)
60	貨物稅	橡膠輪胎	Rubber tires
61	貨物稅	白水泥或有色水泥	White or colored cement
62	貨物稅	土灰水泥	Soil ashes cement
63	貨物稅	純天然果汁	Pure natural fruit juice
64	貨物稅	純天然蔬菜汁	Pure natural vegetable juice
65	貨物稅	濃縮果汁	concentrated fruit juice
66	貨物稅	汽油	Gasoline

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
67	貨物稅	柴油	Diesel oil
68	貨物稅	煤油	Kerosene
69	貨物稅	航空燃油	Fuel oil for aircraft
70	貨物稅	燃料油	Fuel oil
71	貨物稅	溶劑油	Dissolving oil
72	貨物稅	液化石油氣	Liquefied petroleum gas
73	貨物稅	電器類	Electric appliances
74	貨物稅	實際成本	Actual Cost
75	貨物稅	先進先出法	The first-in, first-out method
76	貨物稅	加權平均法	The weighted averaging method
77	貨物稅	完稅照	Tax payment certificate
78	貨物稅	免稅照	Tax exemption certificate
79	貨物稅	臨時運單	Provisional transport certificate

四、證券及期貨交易稅

1	證券及期貨 交易稅	公司債	Corporate Bond
2	證券及期貨 交易稅	代徵人	Collecting Agents
3	證券及期貨 交易稅	存託憑證	Depository Receipt
4	證券及期貨 交易稅	有價證券	Securities
5	證券及期貨 交易稅	受益憑證	Beneficiary Certificate
6	證券及期貨 交易稅	受讓證券人	Securities Transferee
7	證券及期貨 交易稅	店頭市場	Market for unlisted Securities, Over the Counter Market
8	證券及期貨 交易稅	股票	Shares, Stocks
9	證券及期貨 交易稅	金融債券	Financial Bond
10	證券及期貨 交易稅	政府債券	Government Bond
11	證券及期貨 交易稅	報備股票	Recorded Stocks
12	證券及期貨 交易稅	買賣交割	Trade Settlement
13	證券及期貨 交易稅	過戶	Transfer
14	證券及期貨 交易稅	零股買賣	Odd-lot Trading
15	證券及期貨 交易稅	認購（股）權證	Call Warrant
16	證券及期貨 交易稅	證券交易所	Securities Exchange

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
17	證券及期貨 交易稅	證券自營商	Securities Dealer
18	證券及期貨 交易稅	證券承銷商	Securities Underwriter
19	證券及期貨 交易稅	證券經紀商	Securities Broker
20	證券及期貨 交易稅	證券櫃檯買賣中心	GreTai Securities Market
21	證券及期貨 交易稅	緩課股票	Tax-deferred Stocks
22	證券及期貨 交易稅	管理股票	Managed Stock
23	證券及期貨 交易稅	證券交易稅之代徵獎金	Collecting Reward of the Securities Transactions Tax
24	證券及期貨 交易稅	期貨交易稅	Futures Transactions Tax
25	證券及期貨 交易稅	結算之市場價格	Settlement Price
26	證券及期貨 交易稅	期貨交易稅之代徵人	Collecting Agent of the Futures Transactions Tax
27	證券及期貨 交易稅	期貨交易稅之代徵獎金	Collecting Reward of the Futures Transactions Tax
28	證券及期貨 交易稅	期貨商	Futures Commission Merchant
29	證券及期貨 交易稅	期貨交易所	Futures Exchange
30	證券及期貨 交易稅	____年度證券交易稅一 般代繳稅額繳款書（限 私人間直接買賣有價證 券者使用）	Year ____ Tax Bill for Payment by the Purchaser of Securities Transactions Tax (Applicable to direct personal and/or institutional securities transactions only)
31	證券及期貨 交易稅	股價類期貨契約	Stock Index Futures Contracts
32	證券及期貨 交易稅	利率類期貨契約	Interest Rate Futures Contracts
33	證券及期貨 交易稅	選擇權契約或期貨選擇 權契約	Option Contracts or Option Contracts on Futures
34	證券及期貨 交易稅	其他期貨交易契約	Other Futures Contracts
五、印花稅			
1	印花稅	印花稅應稅憑證	Taxable Documents for Stamp Tax
2	印花稅	銀錢收據	Receipts for Monetary Payments
3	印花稅	買賣動產契據	Deeds for Sale of Movables
4	印花稅	承攬契據	Contracting Agreements
5	印花稅	典賣契據	Contracts for Sale
6	印花稅	讓受契據	Contracts for Transfer
7	印花稅	分割不動產契據	Contracts for Partition of Real Estate
8	印花稅	貼花及註銷	Stamp Affixed and Cancelled

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
9	印花稅	揭下重用	Removed for Reuse
10	印花稅	彙總繳納	Paid by Filing a Collective Tax Return
六、營業稅			
1	營業稅	銷售貨物	Sale of Goods
2	營業稅	在中華民國境內銷售貨物	Sale of Goods within the Territory of the Republic of China
3	營業稅	銷售勞務	Sale of Services
4	營業稅	在中華民國境內銷售勞務	Sale of Services within the Territory of the Republic of China
5	營業稅	進口貨物	Imported Goods
6	營業稅	納稅義務人	Taxpayer
7	營業稅	營業人	Business Entity
8	營業稅	固定營業場所	Fixed Place of Business
9	營業稅	視為銷售	Deemed as a Sale of Goods
10	營業稅	零稅率	Zero-Rating
11	營業稅	遠洋漁船	Deep Sea Fishing Boats
12	營業稅	免徵營業稅	Exemption of Business Tax
13	營業稅	放棄適用免稅	Waive the Exemption
14	營業稅	教育勞務	Education Services
15	營業稅	飼料	Feed
16	營業稅	未經加工之生鮮農產物	Unprocessed Raw Agricultural Products
17	營業稅	農耕用機器設備	Agricultural Machinery
18	營業稅	衍生性金融商品	Financial Derivatives
19	營業稅	合作社	Cooperative
20	營業稅	黃金	Gold
21	營業稅	古物	Ancient Curios or Remains
22	營業稅	一般稅額計算	General Tax Computation
23	營業稅	特種稅額計算	Special Tax Computation
24	營業稅	特種飲食業	Special Food and Beverage Services Enterprises
25	營業稅	有娛樂節目之餐飲業	Restaurants Providing Entertaining Show Programs
26	營業稅	小規模營業人	Small Business Entities
27	營業稅	免予申報銷售額之營業	Exempted from Filing Sales Amounts
28	營業稅	查定課徵	Business Tax Assessed by the Tax Authority
29	營業稅	起徵點	Tax Threshold, Minimum Taxable Sales Amount
30	營業稅	兼營營業人	Dual-Status Business Entities
31	營業稅	不得扣抵比例	Non-deductible Ratio
32	營業稅	比例扣抵法	Proportional Deduction Method
33	營業稅	直接扣抵法	Direct Deduction Method
34	營業稅	銷售額	Sales Amounts
35	營業稅	銷項稅額	Output Tax
36	營業稅	進項稅額	Input Tax
37	營業稅	自用乘人小汽車	Passenger Cars for Personal Use
38	營業稅	進項憑證	Input Documentary Evidence
39	營業稅	溢付稅額	Amount of Overpaid Business Tax

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
40	營業稅	留抵稅額	Offset Against Business Tax Payable
41	營業稅	銷項憑證	Output Documentary Evidence
42	營業稅	二聯式統一發票	Duplicate Uniform Invoice
43	營業稅	三聯式統一發票	Triplicate Uniform Invoice
44	營業稅	特種統一發票	Special Uniform Invoice
45	營業稅	收銀機統一發票	Cash Register Uniform Invoice
46	營業稅	電子計算機統一發票	Computer Uniform Invoice
47	營業稅	代收代付	Collections and Payment Transfer
48	營業稅	營利事業統一發證	Issuing Business Registration by Single
49	營業稅	設籍課稅	Taxing with Taxpayer Files
50	營業稅	媒體申報	Filing via Electronic Media
51	營業稅	總分支機構合併申報	File Consolidated Tax Return
52	營業稅	滯報金	Belated Reporting Surcharge
53	營業稅	怠報金	Non-Reporting Surcharge
54	營業稅	虛報進項稅額	Input Tax Falsely Reported
55	營業稅	虛設行號	Bogus Business Entity
56	營業稅	兼營營業人營業稅額調整計算表	Table for the Adjustment and Computation of Business Tax for Dual-Status Business Entities
57	營業稅	兼營營業人採用直接扣抵法購買國外勞務應納營業稅額計算表	Table for the Computation of Business Tax Payable on the Purchase of Foreign Services for Dual-Status Business Entities Applying the Direct Deduction Method
58	營業稅	委託書(代辦營業稅相關事項)	Authorization Letter (For services provided by Business agent acting in business tax-related matters)
59	營業稅	提前使用統一發票申請書	Application Form for Pre-Use of Uniform Invoices
60	營業稅	營業人使用電子計算機統一發票申請書	Application Form for the Use of Computer Uniform Invoices by Business Entities
61	營業稅	使用收銀機開立統一發票申請書	Application Form for the Issue of Uniform Invoices via Cash Register
62	營業稅	遺失統一發票申請書	Application Form for the Report of the Loss of Uniform Invoices
63	營業稅	媒體申報申請書	Application Form for Filing via Electronic
64	營業稅	營業稅(使用、異動、取消)直撥劃撥退稅同意書	Letter of Consent for the Direct Deposit/Postal Giro of Business Tax refunds (Use, Alterations, Cancellations)
65	營業稅	統一發票集中購買申請書	Application Form for the Volume Purchase of Uniform Invoices
66	營業稅	統一發票集中購買委託書	Authorization Letter for the Volume Purchase of Uniform Invoices
67	營業稅	營業人媒體申報申請書	Application Form for Filing via Electronic
68	營業稅	營業人申請由總機構彙總申報進銷項媒體資料申請書	Application Form for the Consolidated Filing of Input/Output via Electronic Media by the Headquarters of Business Entities

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
69	營業稅	代理營業人申請營業稅進銷項資料媒體申報函	Application to Act as Business Agent for the Filing of Input/Output of Business Tax via Electronic Media
70	營業稅	代理營業人網路整批申報營業稅申請書	Application to Act as Business Agent in the Bulk Filing of Business Tax via the Internet
71	營業稅	營業人銷售額與稅額申報書	Declaration of Sales and Business Tax by a Business Entity
72	營業稅	營業稅繳款書	Business Tax Bill
73	營業稅	營業人申報固定資產退稅清單	List of Fixed Assets for Tax Refund Claimed by Business Entity
74	營業稅	營業人銷貨退回(進貨退出)或折讓證明單	Certificate of Sales/Purchases Returns or Allowances on Merchandise Sold/Purchased by a Business Entity
75	營業稅	海關退還溢繳營業稅申報單	Declaration of Overpaid Business Tax Returned by the Customs
76	營業稅	營業人申報適用零稅率銷售額清單	List of Sales for Goods and Services Sold by a Business Entity at zero-tax-rate
77	營業稅	兼營營業人採用直接扣抵法--進項稅額分攤明細表	Table for the Breakdown of the Input Tax of Dual-Status Business Entities Applying the Direct Deduction Method
78	營業稅	兼營營業人採用直接扣抵法營業稅額調整計算表	Table for the Adjustment and Computation of the Business Tax of Dual-Status Business Entities Applying the Direct Deduction Method
79	營業稅	網路申報	Filing via the Internet
80	營業稅	營利事業統一編號(統一編號)	Business Administration Number (BAN)
81	營業稅	統一發票購買證	Uniform Invoice Purchase Certificate
82	營業稅	稅籍編號	Logic Serial Number (LOSN)
七、土地稅			
1	土地稅	累進起點地價	Starting Cumulative Value (SCV)
2	土地稅	抵價地	Land in Lieu of Compensation
3	土地稅	土地稅	Land Tax
4	土地稅	抵費地	Offset-Expenditure Land
5	土地稅	公共設施保留地	Land Reserved for Public Facilities
6	土地稅	申報地價	Declaration of the Value of the Land
7	土地稅	土地漲價總數額	The Total Land Value Incremental
8	土地稅	徵收實物	Levy on Agricultural Land May be Paid in Kind with Rice or Wheat
9	土地稅	折價代金	Monetary Substitution May be Offered in Payment in Lieu of Rice or Wheat
10	土地稅	原規定地價	The Original Decreed Value
11	土地稅	前次移轉現值	The Previous Transfer Value
12	土地稅	空地	Vacant Lot
13	土地稅	自用住宅用地	Land for Owner-occupied Residence
14	土地稅	自耕農地	Farmland Self-cultivated by in Person

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
15	土地稅	隨賦徵購實物	Purchase of Agricultural Products From Farmers When Collecting Payment in Kind
16	土地稅	公告現值	Assessed Present Value
17	土地稅	私有土地	Private Land
18	土地稅	公有土地	Public Land
19	土地稅	重購退稅	The Land Value Increment Tax has Been Refunded to a Landowner Due to Reacquisition
20	土地稅	都市土地	Urban Land
21	土地稅	農業用地	Agricultural Land
22	土地稅	非都市土地	Non-urban Land
23	土地稅	工業用地	Industrial Land
八、房屋稅			
1	房屋稅	房屋稅	House Tax
2	房屋稅	已辦登記之所有權人	The Owner of Which Property is Registered
3	房屋稅	不堪居住	Uninhabitable
4	房屋稅	水電未裝置完成已可供使用	A condition where facilities for the supply of water and power are deemed to be under construction, but where such facilities may nonetheless be available for use under certain circumstances
5	房屋稅	水電裝置完成可供使用	A condition where construction of the facilities for the supply of water and power are considered completed and can be use
6	房屋稅	主要結構	A major structural part of the building
7	房屋稅	卡序	Numeric Card
8	房屋稅	必須修復始能使用	Must be Repaired Before They can Become Usable
9	房屋稅	未滿一個月不計	An Exemption From Payment for Such Period as is Less Than one Calendar Month
10	房屋稅	未辦所有權登記之實際所有人	Building of Which the Actual Owner is unregistered
11	房屋稅	用途	Usage of the Building
12	房屋稅	申報日期	Date of Declaration
13	房屋稅	共用使用部分	The Area for the Common Usage
14	房屋稅	合法登記之工廠	Duly-registered Factory
15	房屋稅	因而發生漏稅	Results in Tax Evasion
16	房屋稅	住家用	Residential Purposes
17	房屋稅	夾層	A double Layer
18	房屋稅	使用執照	License for Usage
19	房屋稅	典權	Dien
20	房屋稅	延不申請使用執照	Apply for a Delay in the Issue of a Usage
21	房屋稅	房屋所有人	Owner of the Building
22	房屋稅	房屋建造完成	The Completed Construction of the Building
23	房屋稅	房屋高度	The Height of the Building
24	房屋稅	房屋現值	The Current Value of Building
25	房屋稅	空置不為使用	Vacancy

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
26	房屋稅	非住家非營業用	For a Building Used for Both Non-residential and Non- business Purposes
27	房屋稅	屋頂游泳池加價	Added Value for a Swimming Pool on the Roof
28	房屋稅	建造執照	Construction License
29	房屋稅	建築物	Building
30	房屋稅	建築執照	Construction License
31	房屋稅	面積	Area
32	房屋稅	起造人	The Builder
33	房屋稅	移轉當期	Transferred at the Time of Building
34	房屋稅	逐層遞減	The Decrease in the Standard Value Floor by Floor
35	房屋稅	毀損面積	The Area Which Was Destroyed
36	房屋稅	構造	Structure
37	房屋稅	課稅資料	Taxable Data
38	房屋稅	應繳未繳	Non-payment of Due Tax Failure to Pay
39	房屋稅	營業用	For the Purpose of Conducting Business
40	房屋稅	總層數	Gross Floor Area of the Building
九、契稅			
1	契稅	契稅	Deed Tax
2	契稅	公證	A Certificate Issued by Court
3	契稅	分割	Partition
4	契稅	占有	Possession
5	契稅	交換	Exchange
6	契稅	共有	Held in Common
7	契稅	判決確定日	Final Judgment Rendered by the Court
8	契稅	承典	Creation of Dien
9	契稅	契稅申報起算日	The Starting Date for Filing of the Deed Tax
10	契稅	契價	The Value of a Deed
11	契稅	怠報金	Non-Reporting Surcharge
12	契稅	匿報	Evades Reporting of the Deed Tax
13	契稅	區分所有	The Portion of Strata Titled
14	契稅	短報	Under-reports
15	契稅	買賣	Sale
16	契稅	贈與	Gift
17	契稅	權利變更登記	Registration of the Transfer of Rights
18	契稅	變更起造人	A Change in the Name of the Builder
十、使用牌照稅			
1	使用牌照稅	使用牌照稅	Vehicle License Tax
2	使用牌照稅	納稅義務人	Taxpayer
3	使用牌照稅	交通工具	Transportation Equipment
4	使用牌照稅	汽缸總排氣量	Total Cylinder Displacement Volume
5	使用牌照稅	軍隊裝備編制內之交通工具	Military T/O Transportation Equipment
6	使用牌照稅	公共團體設立之醫院	Public Hospitals
7	使用牌照稅	裝配之交通工具	Assembled Transportation Equipment
8	使用牌照稅	利用非交通工具之設備	Equipment Utilizing Non-transportation Vehicle

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
9	使用牌照稅	專供公共安全使用之交通工具	Transportation Equipment Used Exclusively for Public Safety Purpose
10	使用牌照稅	專供衛生使用之交通工具	Transportation Equipment Used Exclusively for the Purposes of Public Health
11	使用牌照稅	專供身心障礙者使用之交通工具	Transportation Equipment Used Exclusively by a Mentally or Physically Disabled Person Who Carries a Mental/Physical Disability card Issued by the Competent Authorities
12	使用牌照稅	臨時牌照及試車車牌	Temporary License and License for Automobile Testing
13	使用牌照稅	逾期使用	Use When Expired/ Used When Expired
14	使用牌照稅	移用使用牌照	Vehicle License Removed for use on Another Vehicle
十一、娛樂稅			
1	娛樂稅	娛樂稅	Amusement Tax
2	娛樂稅	納稅義務人	Taxpayer
3	娛樂稅	代徵人	Collecting Agents
4	娛樂稅	技藝表演	Acrobatics Show
5	娛樂稅	競技比賽	Competitions of Still and Other Contests / Competitions and Contents of Skill
6	娛樂稅	其他提供娛樂設施	The Like That Provide Facilities for the Recreation or Entertainment of Others
7	娛樂稅	公益慈善演出	A Show for Public Interest and Charity
8	娛樂稅	代徵	Taxes Collection by Agent
9	娛樂稅	代徵獎勵金	Grant Who Pay Tax Collected Award
10	娛樂稅	不予代徵	Failure to Collect
十二、遺產贈與稅			
1	遺產贈與稅	經常居住中華民國境內	Continuous Residence Within the ROC
2	遺產贈與稅	贈與	Gift
3	遺產贈與稅	以贈與論	Be Regarded as Gift
4	遺產贈與稅	遺產總額	Gross Estate
5	遺產贈與稅	視為被繼承人遺產	Regarded as Estate Property of the Decedent
6	遺產贈與稅	遺產淨額	Taxable Estate
7	遺產贈與稅	債權及其他請求權不能收取或行使	Unrecoverable or Unexercisable Claims
8	遺產贈與稅	農業用地	Agricultural Land
9	遺產贈與稅	不計入遺產總額	Exclusions from Gross Estate
10	遺產贈與稅	不計入贈與總額	Exclusions From the Total Amount of Gifts
11	遺產贈與稅	贈與附有負擔	Liability Transferred Together With the Gift
12	遺產贈與稅	課徵標的物	The Subject Matter
13	遺產贈與稅	實物抵繳	Using Physical Objects for Payment of Taxes
14	遺產贈與稅	確切納稅保證	Definitive Guarantee of Payment
15	遺產贈與稅	未結之案件	Unsettled Cases
16	遺產贈與稅	切結書	Declaration
17	遺產贈與稅	遺產稅案件更正申請書	Application form for corrections of estate tax
18	遺產贈與稅	繼承系統表	Inheritance tree diagram

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
19	遺產贈與稅	贈與稅案件更正(撤銷)申請書	Application form for corrections (withdrawal) of gift tax case
20	遺產贈與稅	遺產稅申報應檢附文件	Documentations should be submitted along with estate tax reporting
21	遺產贈與稅	遺產稅、贈與稅各項證明核(補)發申請書	Application form for issuance (reissue) of estate/gift tax certificates
22	遺產贈與稅	遺產稅延期申報申請書	Application form for delayed reporting of estate tax case
23	遺產贈與稅	主張買賣申請書	Application form of claim to sales
24	遺產贈與稅	分配剩餘財產申請書	Allotment of remaining properties application form
25	遺產贈與稅	實物抵繳--不動產財產清單	Physical objects for tax payment-real property list
26	遺產贈與稅	輔導納稅義務人填寫各項申請書表	Assisting taxpayers to fill in all sorts of forms
27	遺產贈與稅	遺產稅延期申報	Postponed filing of estate tax
28	遺產贈與稅	贈與稅延期申報	Postponed filing of gift tax
十三、稅捐稽徵法			
1	稅捐稽徵法	稅捐	Tax
2	稅捐稽徵法	稅捐法定主義	Principle of Taxation Under the Law
3	稅捐稽徵法	互惠免稅	Reciprocal Tax Exemption
4	稅捐稽徵法	稅捐優先權	Collection of Taxes Given Priority Over General Claims by Creditors
5	稅捐稽徵法	破產	Bankruptcy
6	稅捐稽徵法	破產財團	Bankruptcy Estate
7	稅捐稽徵法	破產債權	Obligatory Claim Against the Bankruptcy
8	稅捐稽徵法	別除權	Right of Exclusion
9	稅捐稽徵法	財團費用	Expense of the Bankruptcy Estate
10	稅捐稽徵法	財團債務	Debts of the Bankruptcy Estate
11	稅捐稽徵法	公司重整	Company Reorganization
12	稅捐稽徵法	重整債權	An Obligatory Claim Against the Reorganization of the Company
13	稅捐稽徵法	重整債務	Debts Incurred During Company
14	稅捐稽徵法	緩繳	Deferred Payment of Taxes
15	稅捐稽徵法	相當擔保	Equivalent Collateral
16	稅捐稽徵法	共有財產	Jointly-Owned Property
17	稅捐稽徵法	分別共有	Co-Owned
18	稅捐稽徵法	共同共有	Owned-In-Common
19	稅捐稽徵法	公司合併	Company Merger
20	稅捐稽徵法	概括承受	General Assumption
21	稅捐稽徵法	繳納通知文書	Tax Payment Notice
22	稅捐稽徵法	繳納期限	Deadline of Payment for the Tax Payable
23	稅捐稽徵法	查對更正	Check and Correction
24	稅捐稽徵法	送達	Service of Documents
25	稅捐稽徵法	交付送達	Service of Documents by Hand

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
26	稅捐稽徵法	寄存送達	Service of Documents by Mail to the Location of the Competent Autonomous or Police
27	稅捐稽徵法	公示送達	Service of Documents by Publication
28	稅捐稽徵法	應受送達人	A Person to Whom the Service of Documents is Attempted
29	稅捐稽徵法	委託送達	Service of Documents by a Government Organization so Entrusted
30	稅捐稽徵法	補充送達	Service of Documents to the Agent, Representatives of the Taxpayer
31	稅捐稽徵法	滯納金	Belated Surcharge
32	稅捐稽徵法	核課期間	Assessment Period
33	稅捐稽徵法	徵收期間	Collection Period
34	稅捐稽徵法	參與分配	Participate in the Distribution of the Proceeds From the Court-enforced Sale of a Property
35	稅捐稽徵法	稅捐保全	Tax Safeguards
36	稅捐稽徵法	禁止財產處分	Prohibited From the Disposal of Property
37	稅捐稽徵法	限制出境	Restriction from Leaving the ROC
38	稅捐稽徵法	提前徵收	Collection Prior to the Statutory Date of the Amount to be Paid in Taxes Falls Due
39	稅捐稽徵法	溢繳退稅	Refund of Overpaid Tax
40	稅捐稽徵法	退稅抵欠	Offset the Refundable Taxes Payable Against the Delinquent Taxes Receivable
41	稅捐稽徵法	搜索	Search
42	稅捐稽徵法	扣押	Seizure
43	稅捐稽徵法	課稅資料保密	Preserve the Confidentiality of Taxation Information
44	稅捐稽徵法	執行名義	A Ground for Execution
45	稅捐稽徵法	稅捐行政救濟	Administrative Remedies
46	稅捐稽徵法	復查	Recheck
47	稅捐稽徵法	撤銷重核	Cancel and Reassess
48	稅捐稽徵法	稅務協談	An Offer Arising in Relation to the Compromise of a Tax-related case
49	稅捐稽徵法	代徵	Taxes Collection by Agent
50	稅捐稽徵法	確定	Confirmation
51	稅捐稽徵法	強制執行	Compulsory Execution
52	稅捐稽徵法	拘提管收	Arrested and Taken into Custody
53	稅捐稽徵法	暫緩移送執行	Deferral of the Compulsory Execution
54	稅捐稽徵法	停止執行	Cessation of the Compulsory Execution
55	稅捐稽徵法	租稅罰	Tax-Related Punishment
56	稅捐稽徵法	租稅刑罰	Tax-Related Penal Punishment
57	稅捐稽徵法	行為罰	Punishment for Violating of a Duty to Act in Relation to the Tax Law
58	稅捐稽徵法	漏稅罰	Punishment for Tax Evasion
59	稅捐稽徵法	擇一從重處罰	Imposition of the Severest of the Punishments

賦稅業務中英文詞彙對照表			
項次	類別	中文詞彙	英文詞彙
60	稅捐稽徵法	自動補報免罰	Remitted from Punishment on Presentation of a Supplementary Tax Declaration and a Payment of Taxes
61	稅捐稽徵法	減免處罰	Mitigate or Remit the Punishment
62	稅捐稽徵法	從新從輕原則	The Principle of Applying the Newer or the More Lenient Law
63	稅捐稽徵法	裁罰金額倍數參考表	Reference Table for Fines and Multiples of Punishments
64	稅捐稽徵法	準用	Apply Mutatis Mutandis
65	稅捐稽徵法	全國財產資料查詢申請書	Application Form for Inquiry into Taxpayer's Nationwide Property Information
66	稅捐稽徵法	債權人查調債務人課稅資料申請書	Application Form for Creditor Inquiring about the Taxation Information of Debtor
67	稅捐稽徵法	檢舉逃漏稅獎金	The Reward for an Informant or Accuser Providing Information Regarding Tax Evasion
十四、記帳士法			
1	記帳士法	記帳士	Certified Public Bookkeeper
2	記帳士法	記帳士登錄表申請書	Application Form for Registration of a Certified Public Bookkeeper
3	記帳士法	記帳士履歷表	Resume of a Certified Public Bookkeeper
4	記帳士法	記帳士登錄表	Registration Form for a Certified Public Bookkeeper
5	記帳士法	記帳士註銷申請書	Application Form to Revoke the Registration of a Certified Public Bookkeeper