

賦稅業務中英文詞彙對照表

類別	項次	中文詞彙	英文詞彙
所得稅	1	綜合所得稅	Individual Income Tax
	2	綜合所得稅結算申報書	Individual Income Tax Return
	3	所得基本稅額	Income Basic Tax
	4	一般所得稅額	Regular Income Tax
	5	基本稅額	Basic Tax
	6	基本所得額	Basic Income
	7	多層次傳銷	Multiple-level Marketing
	8	非現金捐贈	Non-cash Donation
	9	常設機構	Permanent Establishment
	10	移轉訂價	Transfer Pricing
	11	消除雙重課稅	Elimination of Double Taxation
	12	無差別待遇	Non-discrimination
	13	相互協議程序	Mutual Agreement Procedure
	14	資訊交換	Exchange of Information
	15	營業利潤	Business Profit
	16	各類所得扣繳稅款報繳證明申請書	Application Form for Certificate of Withholding Income Tax
	17	綜合所得稅退稅憑單補發申請書	Application Form for the Reissuance of the Certificated Declaration for an Individual Income Tax Refund
	18	股利申報書	Dividend Declaration Form
	19	(境外)緩課股票轉讓所得申報憑單	Income Statement of Transferring Tax-deferred Stocks
	20	個人災害損失申報(核定)表	Application (Assessment) Form for Personal Loss in Disaster
	21	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
	22	外籍人士稅務講習及座談	Taxation Forum and Seminar for Aliens

所得稅	23	外籍人士綜合所得稅扣繳實務	Withholding Practice of Individual Income Tax for Aliens
	24	外籍人士綜合所得稅結算申報實務	Filing Practice of Individual Income Tax Return for Aliens
	25	__年度綜合所得稅自動補報稅額繳款書	Tax Bill for Late/Amended-filing Payment of Individual Income Tax for Year __
	26	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)
	27	個人一時貿易資料申報書	Declaration Form for Individual Income Derived from Incidental Trading
	28	執行業務所得	Income from Professional Practice
	29	執行業務者	Professional Practitioner
	30	執行業務者使用機器記帳申請書	Application Form for Professional Practitioners Using Electronic Bookkeeping
	31	扣除額	Deduction
	32	人	Person
	33	不可抗力之災害	A Disaster Caused by Force Majeure
	34	中華民國境內居住之個人	Resident of the Republic of China
	35	他人	Others
	36	可扣抵稅額(綜合所得稅)	Imputation Tax Credit (Individual Income Tax)
	37	申報納稅	Filing of Tax Returns and Payment of Tax
	38	申報期限	Deadline for the Filing of Income Tax Returns
	39	交換	Exchange
	40	列舉扣除額	Itemized Deduction
	41	合併報繳	Consolidated Declaration and Payment by Taxpayers
	42	在校就學	Studying at School
	43	扣繳率	Withholding Rate
	44	扣繳稅額	Withholding Tax
	45	扣繳憑單	Withholding Statement
	46	扣繳辦法	Withholding Regulations

所得稅	47	自力耕作漁牧林礦所得	Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining
	48	自用住宅	Owner-occupied Residence
	49	自宅重購稅額退抵	Deduction or Refund for Repurchase of Owner-occupied Residence
	50	免稅額	Exemption
	51	免辦結算申報	Exemption from Filing an Income Tax Returns
	52	利息所得	Interest Income
	53	災害損失(綜合所得稅)	Losses from Disaster (Individual Income Tax)
	54	依規定稅率納稅	To Pay Tax in Accordance with the Legal Tax Rate
	55	其他所得	Other Income
	56	押金	Deposit
	57	版稅	Proceeds from Copyrights
	58	直系尊親屬	Lineal Ascendant
	59	金融機構	Financial Institution
	60	非中華民國境內居住之個人	Non-resident of the Republic of China
	61	非扣繳範圍之所得	Income not Subject to Withholding
	62	保險費	Insurance Premium
	63	盈餘總額	Gross Surplus Profit
	64	銀行業通行之存款利率	The Prevailing Deposit Interest Rates of Domestic Banks
	65	軍人薪餉	Salaries of Military Personnel
	66	個人	Individual
67	捐贈	Donation	
68	核定稅額通知書	Notice for Assessment of Tax	
69	特支費	Special Disbursement	
70	特別扣除額	Special Deduction	

所得稅	71	租賃所得	Income from Lease
	72	納稅義務人(綜合所得稅)	Taxpayer (Individual Income Tax)
	73	財產交易所得	Income from Property Transactions
	74	財產交易損失	Loss from Property Transactions
	75	退休金	Retirement Pay
	76	退職金	Separation Pay
	77	配偶薪資所得分開計稅合併報繳	The Amount of Tax Levied on the Salary Income of a Taxpayer or his/her Spouse Computed Separately and then Declared and Paid on a Consolidated Basis by the Taxpayers
	78	教育學費	Educational Tuition
	79	教育學費特別扣除	Special Deduction for Educational Tuition
	80	終身俸	Life-time Pension
	81	扣繳之報繳	To Pay Withholding Tax
	82	扣繳之申報	To File Withholding Tax
	83	就源扣繳	Tax Withheld at Source
	84	期貨交易所得	Income from Futures Transactions
	85	身心障礙特別扣除	Special Deduction for the Physically or Mentally Challenged Person
	86	無謀生能力者	Being Incapable of Earning a Livelihood
	87	結算申報(綜合所得稅)	Annual Income Tax Return (Individual Income Tax)
	88	給付時	At the Time of Payment
	89	視同給付	Deemed Payment
	90	損害賠償金	Compensation for Death or Injury
	91	溢扣	The Amount Over-withheld
	92	當地一般租金	The Local Prevailing Rental Standard
	93	資遣費	Severance Pay

所得稅	94	實物配給或代金	Allowance in Kind or Cash
	95	綜合所得淨額	The Net Consolidated Income
	96	綜合所得總額	The Gross Consolidated Income
	97	撫卹金	Survivor's Compensation
	98	標準扣除額	Standard Deduction
	99	稿費、版稅、樂譜、作曲、編劇、漫畫及講演之鐘點費之收入	Income Derived from Published Articles, Copyright Books, Musical Compositions, Musical Productions, Dramas, Cartoons, or as Remuneration for Speeches and Lectures on an Hourly Basis
	100	課稅年度	Taxable Year
	101	儲蓄投資特別扣除	Special Deduction for Savings and Investment
	102	應納稅額	Tax Payable
	103	營利所得	Income from Profit-seeking
	104	薪資所得	Income from Salaries and Wages
	105	薪資所得特別扣除	Special Deduction of Income from Salaries/Wages
	106	購屋借款利息	Interest on a House Mortgage
	107	醫藥及生育費	Medical and Maternity Expenses
	108	離職金	Resignation Pay
	109	證券交易所得	Gains Derived from the Securities Transactions
110	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	
111	權利金所得	Income from Royalties	
112	變動所得	Variable Income	
113	簡式申報書	Concise Return Form	
114	必要損耗及費用	Necessary Depreciation and Expenses	
115	扶養親屬	Dependents	
116	實物所得	Income in Kind	

所得稅	117	屬地主義	Territorial Principle
	118	營利事業	Profit-seeking Enterprise
	119	小規模營利事業	Small-scale Profit-seeking Enterprise
	120	公有事業	Public Utility Enterprise
	121	營業代理人	Business Agent
	122	國際金融業務分行	Off-shore Banking Units; Off-shore Banking Branches
	123	國際證券業務分公司	Off-shore Securities Units; Offshore Securities Branches
	124	教育文化公益慈善機關或團體	Education, Culture, Public Welfare or Charity Institutions or Organizations
	125	營利事業所得額	The Amount of the Profit-seeking Enterprise Income
	126	中華民國來源所得	Income from Sources in the Republic of China
	127	分離課稅	Taxed Separately
	128	短期票券	Short-term Commercial Papers
	129	會計帳簿及憑證	Account Books and Vouchers
	130	會計年度	Fiscal Year
	131	會計基礎	Accounting Basis
	132	扣繳義務人及納稅義務人	Tax Withholders and Taxpayers
	133	扣繳稅款之繳納及扣繳憑單之申報	Payment of Taxes Withheld and Filing of Withholding Statement
	134	各類所得扣繳率標準	Standards of Withholding Rates for Various Incomes
	135	暫繳申報	Provisional Income Tax Return
	136	會計師查核簽證申報	Filing Returns Assessed and Certified by Certified Public Accountant
137	營利事業所得稅	Profit-seeking Enterprise Income Tax	
138	營利事業所得稅結算申報書	Profit-seeking Enterprise Annual Income Tax Return	
139	催報	To Urge to File Tax Returns	
140	滯報金	Delinquent Reporting Surcharge	

所得稅	141	怠報金	Non-reporting Surcharge
	142	決算申報	A Current Final Report on Total Business Income
	143	清算申報	A Current Final Report on Income Earned from Liquidation
	144	清算期間	Period of Liquidation
	145	清算所得	Liquidation Income
	146	國外稅額扣抵	Foreign Tax Credit
	147	所得額標準	The Standards of Income
	148	同業利潤標準	The Profit Standard of the Same Trade Concerned
	149	營利事業所得稅查核準則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax
	150	查帳審核	Audit by Reviewing Accounting Books
	151	書面審核	Reviewing Tax Declaration on Paper
	152	擴大書面審核	Audit by Reviewing Declaration on Tax Returns Expanding to the Cases Qualified for the Standards Issued by the MOF
	153	電腦選案	Cases Selected by a Computer
	154	實際成本	Actual Cost
	155	資本支出	Capital Expenditures
	156	固定資產	Fixed Assets
	157	耐用年數	Service Life
	158	殘值	Residual Value
	159	資產重估價	Assets Revaluation
	160	原物料耗用通常水準	Common Level of Materials and Supplies Being Used for Production
161	盈虧互抵	Offset between Profits and Losses	
162	災害損失	Losses from Disaster	
163	融資租賃	Financial Leasing	
164	營業常規	Regular Business Practice	

所得稅	165	兩稅合一制	Integrated Income Tax System
	166	股利總額	The Gross Amount of Dividends
	167	股東可扣抵稅額帳戶	Imputation Credit Account
	168	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
	169	稅額扣抵比率	Tax Deduction Ratio
	170	稅額扣抵比率上限	Upper Limit of Tax Deduction Ratio
	171	超額分配股東可扣抵稅額	The Amount of Over-distributed Imputation Credit to Shareholders
	172	留抵稅額(營利事業所得稅)	Tax Overpaid Retained for Offsetting the Future Tax Payable (Profit-seeking Enterprise Income Tax)
	173	未分配盈餘	Undistributed Surplus Earnings
	174	未分配盈餘申報	Filing the Undistributed Earnings
	175	租稅獎勵	Tax Incentive
	176	個人一時貿易之盈餘	Earnings Derived from Incidental Trading Activities by an Individual
	177	物價指數連動法	Indexation
	178	現時徵繳制	Pay-as-you-earn
	179	S 公司	S-corporation
	180	一人公司	One-man Company
	181	二手貨	Used Goods
	182	子公司	Subsidiary Company
	183	小規模公司	Small-sized Company
	184	小規模企業減免額	Deduction or Exemption for Small Business
185	小額所得減免額	Small Income Deduction or Exemption	
186	工商利潤稅	Tax on Industrial and Commercial Profits	
187	已繳納公司稅之盈餘所分配之股利	Dividends Derived from Earnings after Tax	
188	不納入課稅	Income Excluded from Taxation	

所得稅	189	不動產利得稅	Immovable Property Gains Tax
	190	引力原則	Force of Attraction
	191	支出稅	Expenditure Tax
	192	日出條款	Sunrise Clause
	193	落日條款	Sunset Clause
	194	祖父條款	Grandfather Clause
	195	主管機關	Competent Authority
	196	出口補貼	Export Subsidies
	197	出口退稅	Export Rebate
	198	加工出口區	Export Processing Zone
	199	可比較未受控價格法	Comparable Uncontrolled Price Method
	200	古典課稅制	Classical Tax System
	201	外國個人控股公司	Foreign Personal Holding Company, FPHC
	202	外國銷貨公司	Foreign Sales Corporation, FSC
	203	所得平均法	Averaging of Income
	204	未繳納公司稅盈餘所分配之股利	Dividends Derived from Earnings before Tax
	205	母公司	Parent Company
	206	有實際關連之所得	Effectively Connected Income
	207	目的地原則	Destination Principle
	208	企業集團	Group of Companies
	209	全球所得	World-wide Income
	210	全球財產	World-wide Property
211	再投資期間	Re-investment Period	
212	再投資優惠	Re-investment Relief; Roll-over Relief	

所得稅	213	再售價格法	Resale Price Method
	214	同時查核	Simultaneous Tax Audit
	215	名目資本	Nominal Capital
	216	合併	Mergers
	217	多國籍企業	Multinational Enterprises
	218	多階段課稅	Multi-stage Taxation
	219	年金計畫	Pension Schemes
	220	成本分攤協議	Cost Sharing Agreements, CSA
	221	成本貢獻協議	Cost Contribution Arrangement ,CCA
	222	成本加價法	Cost Plus Method
	223	扣繳稅款之扣抵	Withholding Tax Credit
	224	收入分成	Revenue Sharing
	225	有限合夥	Limited Partnership
	226	老人減免額	Exemption for the Elderly
	227	自由貿易	Free Trade
	228	利潤稅	Profits Tax
	229	技術協助費	Technical Assistance Fee
	230	投資公司	Investment Company
	231	投資所得	Investment Income
	232	投資信託	Investment Trust
	233	證券投資(間接投資)	Portfolio Investment (Indirect Investment)
	234	投資減除額	Investment Deduction
	235	投資稅額扣抵	Investment Tax Credit
236	投資準備	Investment Reserve	

所得稅	237	防杜避稅措施	Anti-tax Avoidance Measures
	238	防杜欠稅措施	Anti-tax Delinquency Measures
	239	來源地證明	Certificate of Origin
	240	來源規則	Source Rule
	241	受託人	Trustee
	242	受控外國公司	Controlled Foreign Corporation, CFC
	243	受僱所得	Income from Employment
	244	固定場所	Fixed Place
	245	定率國外稅額扣抵	Fixed Foreign Tax Credit
	246	定額課稅	Lump-sum Tax
	247	居住地之變更	Change of Residence
	248	居住者外國人	Resident Alien
	249	所得來源	Source of Income
	250	所得稅平均稅率	Average Rate of Income Tax
	251	所得稅額扣抵	Income Tax Credit
	252	非居住者	Non-resident
	253	非居住者外國人	Non-resident Alien
	254	非勤勞所得	Unearned Income
	255	非課稅所得	Non-taxable Income
	256	非課稅資產	Non-taxable Assets
257	非營利團體	Non-profit Organization	
258	信託不動產	Estate in Trust	
259	孩童減免額	Child Deduction or Exemption	
260	孩童照顧支出	Child Care Expenditure	

所得稅	261	盈餘準備	Reserves
	262	相互協助	Mutual Assistance
	263	共同基金	Mutual Fund
	264	研究發展	Research & Development
	265	負所得稅	Negative Income Tax
	266	負資本帳戶	Negative Capital Account
	267	重組	Restructuring
	268	雙重課稅	Double Taxation
	269	個人控股公司	Personal Holding Company
	270	個別限額法(國外稅額扣抵)	Per Country Limitation (Foreign Tax Credit)
	271	家族公司	Family Corporation
	272	核定通知	Notice of Assessment
	273	消費者物價指數	Consumer Price Index
	274	消極性所得	Passive Income
	275	特許權利	Franchise
	276	特許權利稅	Franchise Tax
	277	租稅之轉嫁	Tax Shifting, Shifting of Taxes
	278	租稅之整合	Harmonization of Tax
	279	租稅代理人	Tax Agent
	280	租稅存款證明	Tax Deposit Certificate
281	租稅扣抵	Tax Credit	
282	租稅庇護所	Tax Haven	
283	租稅協定	Tax Treaty	
284	租稅保密	Tax Secrecy	

所得稅	285	租稅特赦	Tax Amnesty
	286	租稅假期	Tax Holiday
	287	租稅規畫	Tax Planning
	288	租稅遞延	Deferred Tax
	289	納稅依從度	Tax Compliance
	290	財政住所	Fiscal Residence
	291	發起人股份	Founder's Shares
	292	短期資本利得	Short-term Capital Gains
	293	稅約範本	Model Tax Conventions
	294	稅率表	Tax Rate Table
	295	稅率級距	Tax Brackets
	296	視同已納稅額	Tax Sparing
	297	視同已納稅額扣抵	Tax Sparing Credit
	298	視同利息	Deemed Interest
	299	估價原則	Valuation Principle
	300	費用比例	Expense Ratio
	301	費用帳	Expense Account
	302	交易或營業	Trade or Business
303	貿易聯盟	Trade Union	
304	超級權利金	Super Royalty	
305	進口存款	Import Deposits	
306	進口附加捐	Import Surcharge	
307	設算扣抵制	Imputation System	
308	進口配額	Import Quotas	

所得稅	309	集團間勞務	Intra-group Services
	310	勤勞所得	Earned Income
	311	勤勞所得扣除額	Deduction for Earned Income
	312	搬家費用	Moving Expenses
	313	損失減除	Loss Deduction
	314	新興產業	Emerging Industry
	315	節約能源獎勵	Energy-saving Incentives
	316	經濟利益團體	Economic Interest Group, EIG
	317	補充性投資稅額扣抵	Supplementary Investment Tax Credit
	318	補充核定	Supplemental Assessment
	319	資本分配	Capital Distribution
	320	資本利得稅	Capital Gains Tax
	321	資本取得稅	Capital Acquisitions Tax
	322	資本所得	Income from Capital
	323	資本財	Capital Goods
	324	過渡時期協議	Transitional Arrangements
	325	零息債券	Zero-coupon Bonds
	326	預付公司稅	Advance Corporation Tax, ACT
	327	境外公司	Offshore Company
	328	國外來源所得	Foreign-source Income
	329	境外信託	Offshore Trust
	330	境外創投	Offshore Joint Venture
331	福利性所得	Fringe Benefits	
332	實現	Realization (of Assets)	

所得稅	333	實際管理處所	Place of Effective Management, PEM
	334	管理處所	Place of Management
	335	管理費用	Management Fees
	336	管理與控制	Management and Control
	337	維也納公約	Vienna Conventions
	338	維護成本	Maintenance Expenses
	339	遠期外匯交易	Forward Foreign Exchange Transactions
	340	遠期利率協議	Forward Rate Agreement
	341	歐聯自由貿易協會	European Free Trade Association, EFTA
	342	課稅交易	Taxable Transaction
	343	課稅期間	Taxable Period
	344	課稅稅基	Taxable Base
	345	課稅價格	Taxable Value
	346	營運損失	Operating Losses
	347	環境獎勵	Environmental Incentives
	348	毛利	Gross Profit
	349	毛利率	Gross Profit Ratio
	350	毛利潤稅	Gross Profit Tax
	351	總機構費用	Head Office Expenses
	352	聯合申報	Joint Return
353	聯合核課	Joint Assessment	
354	薪資稅	Wage Tax	
355	還原	Grossing Up	
356	隱藏之利潤分配	Hidden Profit Distributions	

所得稅	357	隱藏準備	Hidden Reserves
	358	藍色申報制度	Blue Return Filing System
	359	醫療費用	Medical Expenses
	360	離境稅	Exit Tax
	361	雙重居住者公司	Dual Resident Company
	362	特別負擔	Extraordinary Burdens
	363	課稅領域	Tax Territories
	364	邊際減免額	Marginal Deduction
	365	邊際稅率	Marginal Rates
	366	關係人	Related Parties
	367	關係企業	Affiliated Enterprises
	368	關稅暨貿易總協定	General Agreement on Tariffs and Trade, GATT
	369	議定書	Protocol
	370	產業	Industry
	371	加速折舊	Accelerated Depreciation
	372	功能性獎勵	Functional Incentives
	373	投資抵減	Investment Tax Credit
	374	自動化設備或技術	Equipment or Technology Used for Automation
	375	防治污染設備或技術	Equipment or Technology Used for Anti-pollution Measures
	376	資源回收設備或技術	Equipment or Technology Used for Reclamation of Resources
377	工業用水再利用設備或技術	Equipment or Technology Used for Recycling of Industrial-use Water	
378	節約能源設備或技術	Equipment or Technology Used for Energy Saving	
379	人才培訓	Personnel Training	
380	資源貧瘠或發展遲緩地區	Areas of Scanty Resources or Slow Development	

所得稅	381	重要投資事業	Important Investment Enterprise
	382	重要科技事業	Important Technology Enterprise
	383	創業投資事業	Venture Capital Enterprise
	384	原始認股或應募	Original Subscription or Underwriting of a Registered Stock
	385	國外投資損失準備	Reserve for Loss in Foreign Investment
	386	專案合併	Specially Approved Merger
	387	緩課	Tax Deferred
	388	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
	389	企業併購案件查核	Investigation of Business Merger and Acquisition Cases
	390	委託書(營利事業登記案件)	Letter of Authorization (For Registration of Profit-seeking Enterprise)
	391	教育、文化、公益、慈善機關或團體結算申報書	Education, Culture, Public Welfare or Charity Institutions or Organizations Income Tax Return
	392	清算申報書	Liquidation Tax Return
	393	營利事業所得稅暫繳稅額申報書	Profit-seeking Enterprise Provisional Income Tax Return
	394	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 Over-distributed Imputation Credit to Shareholders
	395	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)
	396	年度營利事業所得稅結算稅額自動補報繳款書	Year __Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax
	397	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)
	398	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 Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax on Undistributed Earnings
	399	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 Enterprise Income Tax (Self-payment)

所得稅	400	原物料、商品變質報廢或災害申請書	Application Form for the Deformation, Scrapping and Write-off of Raw Materials and Commodities Due to Disaster
	401	固定資產及設備報廢或災害申請書	Application Form for the Scrapping of Fixed Assets and Equipment Due to Disaster
	402	財政部稅務預先核釋作業要點	The Directions for the Implementation of Advance Tax Rulings
	403	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
	404	可比較未受控交易法	Comparable Uncontrolled Transaction Method
	405	可比較利潤法	Comparable Profit Method
	406	利潤分割法	Profit Split Method
	407	移轉訂價報告	Transfer Pricing Report
	408	常規交易原則	Arm's Length Principle
	409	常規交易區間	Arm's Length Range
	410	適用所得稅協定查核準則	Regulations Governing the Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income
	411	個人所得基本稅額申報表	Individual Income Basic Tax Return
	412	各類所得扣繳暨免扣繳憑單	Withholding and Non-withholding Tax Statement
	413	股利憑單	Dividend Statement
	414	告發或檢舉獎金	Reward for Information or Accusation
	415	信託契約	Trust Deed
	416	受益人	Beneficiary
	417	信託利益	Trust Benefit
	418	信託關係	Trust Relationship
	419	信託財產	Trust Property
	420	公益信託	Public Trust
	421	共同信託基金	Mutual Trust Fund
422	證券投資信託基金	Securities Investment Trust Fund	

所得稅	423	存簿儲金利息	Interest Accrued on Postal Passbook Savings
	424	公債	Government Bond
	425	公司債	Corporate Bond
	426	金融債券	Financial Debenture
	427	短期票券利息	Interest of Short-term Commercial Papers
	428	養老金	Old-age Pension
	429	保險給付	Insurance Payment
	430	人身保險	Life Insurance
	431	勞工保險	Labor Insurance
	432	公保	Civil Servants' Insurance
	433	全民健康保險	National Health Insurance
	434	公立醫院	Public Hospital
	435	財團法人組織醫院	Institutional Hospital
	436	公私立大學附設醫院	University-affiliated Hospital
	437	戶口名簿	Household Certificate
	438	競選經費	Campaign Expense
	439	政治獻金	Political Donation
	440	政黨	Political Party
	441	政治團體	Political Association
	442	擬參選人	Prospective Candidate for Election
443	居留證	Alien Resident Certificate	
444	獨資	Sole Proprietorship	
445	合夥	Partnership	
446	合作社	Cooperative	

所得稅	447	常規交易價格	Arm's Length Price
	448	預先訂價協議	Advance Pricing Arrangement
	449	股權繳納憑證	Stock Share Payment Certificate
	450	新股權利證書	Certificates of Entitlement to New Shares
	451	員工分紅配股	Securities Acquired as an Employee's Bonus
	452	行政程序	Administrative Procedures
	453	違章審理	Review of Referred Cases of Tax Misconduct, Violation, and Fraud
	454	欠稅清理及執行	Tax Arrears Collection and Enforcement
	455	抵押利息所得調查核定	Review and Assessment of Interest Income on Mortgages
	456	非自住租賃所得查調核定	Survey and Assessment of Income from Lease of Non-self-use Residences
	457	執行業務及其他所得查調核定	Survey and Assessment of Income from Professional Practice and Other Income
	458	各類所得資料查詢	Enquiries about Data on Various Incomes
	459	本人財產歸戶資料查詢	Enquiries about Data on Personal Property
	460	全國財產總歸戶查詢	Enquiries about Data on Nationwide Personal Property
	461	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
	462	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
	463	核發扣繳稅款繳納證明	Issuance of a Payment Certificate for Withholding Tax
	464	核發儲蓄免扣證	Issuance of Certificate for Exemption from Withholding Tax on Savings
	465	綜合所得稅結算申報公告	Individual Income Tax Return Notice
	466	綜合所得稅逾期申報	Overdue Declaration of Individual Income Tax
467	電子錢包	E-money	
468	二維條碼申報	Filing via Barcodes	
469	網路申報	Filing via Internet (Internet Declaration)	
470	租金支出	Rental Expenditure	

所得稅	471	財產交易損失扣除額	Deduction for Losses Incurred in Property Transactions
	472	全面性租稅協定	Comprehensive Income Tax Agreement
	473	海空運輸事業單項協定	International Transportation Income Tax Agreement
	474	免稅出口區	Duty Free Export Processing Zone
	475	科學工業園區	Science Parks
	476	不得上訴案件	Cases not Permitted to Appeal
	477	員工認股選擇權	Employee Stock Option
	478	員工認股權證	Employee Stock Warrants
	479	賦予日	Grant Date
	480	執行日	Exercise Date
	481	庫藏股	Treasury Stock
	482	核發中、英文營利事業所得稅申報核定或納稅證明申請書	Application Form for Issuing of Returns and Assessment /Tax Payment Certificate (English and Chinese) for Profit-seeking Enterprise Income Tax
	483	居住者證明申請書	Application Form for Resident Certificate
	484	技術作價	The Technical Value
	485	結構型商品	Structured Product
	486	營利事業所得稅納稅證明書	Profit-seeking Enterprise Income Tax Payment Certificate
	487	營利事業所得稅申報及核定證明書	Profit-seeking Enterprise Income Tax Returns and Assessment Certificate
	488	營運總部	Headquarters
	489	國際物流配銷中心	International Logistics and Distribution Centers
	490	個人海外所得	Individual Overseas Income
491	綜所稅更正申請書	Application Form for Correction of Individual Income Tax Returns	
492	營利事業所得稅結算申報更正申請書	Application Form for Correction of Profit-seeking Enterprise Annual Income Tax Return	
493	補發營利事業各項書表申請書	Application Form for Reissuance of Various Forms for Use by Profit-seeking Enterprise	

所得稅	494	稅式支出	Tax Expenditure
	495	未成年人	Minor
	496	外國法人投資證券申報納稅代理書	Agent Appointment and Acceptance Form (For Foreign Corporate Person to File Tax Returns and Pay Tax in Connection with Securities Investments)
	497	資本稀釋	Thin Capitalization
	498	負債占業主權益比率	Debt-to-equity Ratio
	499	五年免稅投資計畫完成證明	Certificate of the Completion for the Five-year Exemption of an Investment Plan
	500	自由貿易港區事業	Free Trade Zone Enterprise
	501	補徵稅額	Amount of Additional Tax Levied
	502	海運業務	Marine Transport Business
	503	綜合所得稅稅額試算服務	Service of the Pre-calculation of Individual Income Tax Returns
	504	居住者證明	Certificate of Residence
	505	受益所有人	Beneficial Owner
	506	幼兒學前特別扣除額	Special Deduction for Pre-school Children
	507	證券交易損失	Losses Incurred from Securities Transactions
菸酒稅	508	個人證券交易所得稅額申報表	Individual Securities Transactions Income Tax Return
	509	自益信託	Self-benefit Trust
	510	他益信託	Other Interest Oriented Trust
	511	個人房屋土地交易所得稅申報書	Individual House and Land Transactions Income Tax Return
	512	個人房屋土地交易所得稅申報核定通知書	Notice for Assessment of Individual House and Land Transactions Income Tax
	513	個人房屋土地交易所得稅申報稅額繳款書	Tax Bill for Filling Individual House and Land Transactions Income Tax (Self-payment)
	514	__年度個人房屋土地交易所得稅自動補報稅額繳款書	Tax Bill for Late/Amended-filling payment of Individual House and Land Transactions Income Tax for Year __
	1	菸	Tobacco
2	酒	Alcohol	

菸 酒 稅	3	紙菸	Cigarettes
	4	菸絲	Cut Tobacco
	5	雪茄	Cigars
	6	釀造酒類	Brewed Alcoholic Beverages
	7	啤酒	Beer
	8	蒸餾酒類	Distilled Spirits
	9	再製酒類	Reprocessed Alcoholic Beverages
	10	米酒	Rice Spirits
	11	料理酒	Cooking Alcoholic Products
	12	其他酒類	Other Alcoholic Beverages
	13	酒精	Ethyl Alcohol
	14	酒精成分	Alcohol Content
	15	未變性酒精	Un-denatured Ethyl Alcohol
	16	已變性酒精	Denatured Ethyl Alcohol
	17	含藥酒類	Medicated Alcohol
	18	公賣利益	Monopoly Revenue
	19	視為出廠	Being Deemed as Removal from the Factory
	20	酒精性飲料	Alcoholic Beverages
	21	釀造	Brewage
	22	糖化	Saccharification
	23	發酵	Fermentation
	24	蒸餾	Distillation
	25	酒母	Seed
	26	酒糟	Stillage; Distillers Grain; Vinasse ; Grain; Sloop; Dunder

菸酒稅	27	白麴	White Qu
	28	紅麴	Red Qu
	29	工業用酒精	Industrial Use Ethyl Alcohol
	30	健康福利捐	Health and Welfare Surcharge
	31	料理米酒	Cooking Rice Wine
貨物稅	1	貨物稅	Commodity Tax
	2	應稅貨物	Taxable Goods
	3	免稅貨物	Tax Exempt Goods
	4	納稅義務人	Taxpayer
	5	產製	Manufactured
	6	委託代製	Manufactured on a Consign Basis
	7	產製廠商	The Manufacturer
	8	免稅採購	Purchasing of Tax-exempt Raw Materials
	9	軍用免稅	Tax-exempt Military Goods
	10	從價徵收	Taxed on an Ad Valorem Basis
	11	從量徵收	Taxed on a Specific Basis
	12	應徵稅額	Taxable Amount
	13	大客車、大貨車使用之橡膠輪胎	Rubber Tires for Buses and Trucks
	14	卜特蘭一型水泥	Portland I Cement
	15	卜特蘭高爐水泥	Portland Blast-furnace Slag Cement
	16	代水泥	Cement Substitutes
	17	水泥熟料	Cement Clinkers
	18	飛灰水泥	Fly Ashes Cement
	19	散裝水泥	Bulk Cement

貨 物 稅	20	設廠機製	Factory Machine-made
	21	清涼飲料品	Cold Drinks
	22	天然果蔬汁	Natural Fruit/Vegetable Juice
	23	稀釋天然果蔬汁	Diluted Natural Fruit/Vegetable Juice
	24	食品添加物	Food Additives
	25	乳品	Dairy Products
	26	調味乳、發酵乳	Flavoured Milk (Fermented Milk)
	27	國家標準	The National Standard
	28	平板玻璃	Flat-glass
	29	導電玻璃	Electrification Glass (Conductive Glass)
	30	主機	Central Air Conditioning Units
	31	音響組件	Stereophonic Components
	32	小客車	Passenger Sedans
	33	貨車	Trucks
	34	客貨兩用車	Passenger-cargo Cars
	35	供研究發展用之進口車輛	Vehicles Imported for Use in Technical Research and Development
	36	特種車輛	Special Purpose Vehicles
	37	農地搬運車	Tractors Equipped with Farming Equipment
	38	完稅價格	Taxable Value
	39	包裝從物價格	Related Packing Costs
	40	出廠價格	Ex-factory Price
	41	銷售價格	Selling Price
	42	批發商毛利	Wholesale Profits
43	通常價格	General Price	

貨 物 稅	44	容器成本	Cost of Container
	45	通常標準	General Standard
	46	中央系統型冷氣機	Central Air Conditioning Units
	47	廠商登記	Manufacturer's Registration
	48	保稅工廠	Bonded Factory
	49	產品登記	Product Registration
	50	產品統一編號	Product Numbers
	51	照證	Certificates
	52	替代照證	Substitutes of Certificates
	53	計稅單位	Tax Unit
	54	未稅倉庫	Untaxed Warehouse
	55	未稅貨物移運	Movement of Untaxed Goods
	56	滯報金	Belated Reporting Surcharge
	57	怠報金	Non-reporting Surcharge
	58	滯納金	Belated Surcharge
	59	滯納利息	Belated Interest
	60	橡膠輪胎	Rubber Tires
	61	白水泥或有色水泥	White or Colored Cement
	62	土灰水泥	Soil Ashes Cement
	63	純天然果汁	Pure Natural Fruit Juice
64	純天然蔬菜汁	Pure Natural Vegetable Juice	
65	濃縮果汁	Concentrated Fruit Juice	
66	汽油	Gasoline	
67	柴油	Diesel Oil	

貨 物 稅	68	煤油	Kerosene
	69	航空燃油	Fuel Oil for Aircraft
	70	燃料油	Fuel Oil
	71	溶劑油	Dissolving Oil
	72	液化石油氣	Liquefied Petroleum Gas
	73	電器類	Electric Appliances
	74	實際成本	Actual Cost
	75	先進先出法	The First-in, First-out Method
	76	加權平均法	The Weighted Averaging Method
	77	完稅照	Tax Payment Certificate
	78	免稅照	Tax Exemption Certificate
	79	臨時運單	Provisional Transport Certificate
	80	保稅倉庫	Bonded Warehouse
	81	汽缸	Cylinder
	82	牽引機	Tractors
	83	工程車	Engineering Vehicles
	84	低底盤公共汽車	Low Chassis Buses
	85	天然氣公共汽車	Gas Buses
	86	油電混合動力公共汽車	Hybrid Oil and Electric Buses
	87	電動公共汽車	Electric Buses
88	身心障礙者復康巴士	Rehabilitation Buses for the Disable	
89	完全以電能為動力之 電動車輛	Fully Electric-driven Passenger Vehicles	
90	油氣雙燃料車	Liquefied Petroleum Gas Passenger Vehicles	

證 券 及 期 貨 交 易 稅	1	公司債	Corporate Bond
	2	代徵人	Collecting Agents
	3	存託憑證	Depository Receipt
	4	有價證券	Securities
	5	受益憑證	Beneficiary Certificate
	6	受讓證券人	Securities Transferee
	7	店頭市場	Market for Unlisted Securities, Over the Counter Market
	8	股票	Shares, Stocks
	9	金融債券	Bank Debenture
	10	政府債券	Government Bond
	11	買賣交割	Trade Settlement
	12	過戶	Transfer
	13	零股買賣	Odd-lot Trading
	14	認購(股)權證	Call Warrant
	15	證券交易所	Securities Exchange
	16	證券自營商	Securities Dealer
	17	證券承銷商	Securities Underwriter
	18	證券經紀商	Securities Broker
	19	證券櫃檯買賣中心	GreTai Securities Market
	20	緩課股票	Tax-deferred Stocks
	21	管理股票	Managed Stock
	22	證券交易稅之代徵獎金	Collecting Reward of the Securities Transaction Tax
	23	期貨交易稅	Futures Transaction Tax
	24	結算之市場價格	Settlement Price

證 券 及 期 貨 交 易 稅	25	期貨交易稅之代徵人	Collecting Agent of the Futures Transaction Tax
	26	期貨交易稅之代徵獎金	Collecting Reward of the Futures Transaction Tax
	27	期貨商	Futures Commission Merchant
	28	期貨交易所	Futures Exchange
	29	____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 Transaction Tax (Applicable to direct personal and/or institutional securities transactions only)
	30	股價類期貨契約	Stock Index and Single Stock Futures Contracts
	31	利率類期貨契約	Interest Rate Futures Contracts
	32	選擇權契約或期貨選 擇權契約	Option Contracts or Option Contracts on Futures
	33	其他期貨交易契約	Other Futures Contracts
	34	認股權憑證	Stock Warrant
印 花 稅	1	印花稅應稅憑證	Taxable Documents for Stamp Tax
	2	銀錢收據	Receipts for Monetary Payments
	3	買賣動產契據	Deeds for Sale of Movables
	4	承攬契據	Contracting Agreements
	5	典賣契據	Contracts for Sale
	6	讓受契據	Contracts for Transfer
	7	分割不動產契據	Contracts for Partition of Real Estate
	8	貼花及註銷	Stamp Affixed and Cancelled
	9	揭下重用	Removed for Reuse
	10	彙總繳納	Paid by Filing a Collective Tax Return
營 業 稅	1	銷售貨物	Sale of Goods
	2	在中華民國境內銷售 貨物	Sale of Goods within the Territory of the Republic of China

營業稅	3	銷售勞務	Sale of Services
	4	在中華民國境內銷售勞務	Sale of Services within the Territory of the Republic of China
	5	進口貨物	Imported Goods
	6	納稅義務人	Taxpayer
	7	營業人	Business Entity
	8	固定營業場所	Fixed Place of Business
	9	視為銷售	Deemed as a Sale of Goods
	10	零稅率	Zero-tax-rate
	11	遠洋漁船	Deep Sea Fishing Boats
	12	免徵營業稅	Exemption from Business Tax
	13	放棄適用免稅	Waiver of Tax Exemption
	14	教育勞務	Education Services
	15	飼料	Feed
	16	未經加工之生鮮農產物	Unprocessed Raw Agricultural Products
	17	農耕用機器設備	Agricultural Machinery and Equipment
	18	衍生性金融商品	Financial Derivatives
	19	合作社	Cooperative
	20	黃金	Gold
	21	古物	Antiques
	22	一般稅額計算	General Tax Computation
	23	特種稅額計算	Special Tax Computation
	24	特種飲食業	Special Food and Beverage Services Enterprises
	25	有娛樂節目之餐飲業	Restaurants Providing Entertaining Show Programs
	26	小規模營業人	Small-scale Business Entities

營業稅	27	免予申報銷售額之營業人	A Business Entity Exempted from Filing Sales Amounts
	28	查定課徵	Assessed by the Tax Authority for Business Tax
	29	起徵點	Tax Threshold, Minimum Taxable Sales Amount
	30	兼營營業人	Dual-status Business Entities
	31	不得扣抵比例	Non-deductible Ratio
	32	比例扣抵法	Proportional Deduction Method
	33	直接扣抵法	Direct Deduction Method
	34	銷售額	Sales Amounts
	35	銷項稅額	Output Tax
	36	進項稅額	Input Tax
	37	自用乘人小汽車	Passenger Cars for Personal Use
	38	進項憑證	Input Documentary Evidence
	39	溢付稅額	Amount of Overpaid Business Tax
	40	留抵稅額	Offset Against Business Tax Payable
	41	銷項憑證	Output Documentary Evidence
	42	二聯式統一發票	Duplicate Uniform Invoice
	43	三聯式統一發票	Triplicate Uniform Invoice
	44	特種統一發票	Special Uniform Invoice
	45	收銀機統一發票	Cash Register Uniform Invoice
	46	電子計算機統一發票	Computer Uniform Invoice
47	代收代付	Collection and Payment on Behalf of Another Party	
48	設籍課稅	Setting up of a Taxpayer Registration File	
49	媒體申報	Filing via Electronic Media	
50	總分支機構合併申報	Consolidated Tax Return for Headquarters and Branches	

營業稅	51	滯報金	Belated Reporting Surcharge
	52	怠報金	Non-reporting Surcharge
	53	虛報進項稅額	Input Tax Falsely Reported
	54	開立不實統一發票營業人	Business Entity Issuing False Uniform Invoices
	55	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
	56	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
	57	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)
	58	提前使用統一發票申請書	Application Form for Pre-use of Uniform Invoices
	59	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
	60	使用收銀機開立統一發票申請書	Application Form for the Use of Cash Register Uniform Invoices
	61	遺失統一發票申請書	Application Form for the Report of the Loss of Uniform Invoices
	62	媒體申報申請書	Application Form for Filing via Electronic Media
	63	營業稅(使用、異動、取消)直撥劃撥退稅同意書	Letter of Consent for Direct Deposit/Postal Giro of Business Tax Refunds (Use, Alterations, Cancel)
	64	統一發票集中購買申請書	Application Form for the Volume Purchase of Uniform Invoices
	65	統一發票集中購買委託書	Authorization Letter for the Volume Purchase of Uniform Invoices
	66	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
	67	代理營業人申請營業稅進銷項資料媒體申報函	Application for Business Agent for Filing of Input/Output of Business Tax via Electronic Media
	68	代理營業人網路整批申報營業稅申請書	Application for Business Agent for Bulk Filing of Business Tax via Internet
	69	營業人銷售額與稅額申報書	Declaration of Sales and Business Tax by a Business Entity
	70	營業稅繳款書	Business Tax Payment Notice
	71	營業人申報固定資產退稅清單	List of Fixed Assets for Tax Refund Claimed by Business Entity

營業稅	72	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
	73	海關退還溢繳營業稅申報單	Declaration of Overpaid Business Tax Returned by the Customs
	74	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
	75	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
	76	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
	77	網路申報	Filing via Internet
	78	營利事業統一編號(統一編號)	Business Administration Number (BAN)
	79	統一發票購買證	Uniform Invoice Purchase Certificate
	80	稅籍編號	Logic Serial Number (LOSN)
	81	免稅貨物或勞務	Tax-exempt Goods or Services
	82	零稅率銷售額	Zero-tax-rate Sales Amount
	83	船舶	Vessel
	84	航空器	Aircraft
	85	外匯水單	Remittance Slip
	86	網路銷售專用	For sale via Internet only
	87	網路申購統一發票	Purchase of Uniform Invoice via Internet
	88	電子發票	Electronic Invoice (E-invoice)
	89	電子發票整合服務平台	E-invoice Platform
	90	營業人購買舊乘人小汽車及機車進項憑證證明表	Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle
	91	營業登記	Business Registration
92	原料	Materials	
93	物料	Supplies	

營業稅	94	半製品	Semi-finished Product
	95	金條	Gold Bar
	96	金塊	Gold Brick
	97	金片	Gold Foil
	98	金幣	Gold Coin
	99	飾金	Gold Ornament
	100	增值稅	Value-added Tax
	101	增值稅扣抵	Credit for VAT
	102	零售階段銷售稅	Retail Sales Tax
	103	外籍旅客購買特定貨物退稅明細申請表	Application Form for Claiming a VAT Refund by Foreign Passengers Having Purchased Goods Eligible for VAT Refunds
	104	外籍旅客購買特定貨物現場小額退稅明細核定單	Assessment Form for Claiming a VAT Refund On-the-spot by Foreign Passengers Having Purchased Goods Eligible for Small-amount VAT Refunds
	105	經核准貼有辦理現場退稅標誌之商店	Authorized Cash Tax Refunds TRS-labeled Store
	106	保稅貨物	Bonded Goods
	107	保稅區	Bonded Zone
	108	保稅區營業人	Bonded Zone Business Entity
	109	課稅區營業人	Taxable Zone Business Entity
	110	供營運之貨物或勞務	Goods or Services for Its Operational Use
	111	展覽或臨時商務活動	Exhibitions or Temporary Business Activities
	112	外國之事業機關團體組織在中華民國境內從事參加展覽或臨時商務活動申請退還增值型營業稅退稅申請書	Application for VAT Refund by Foreign Enterprises, Institutions, Organizations, or Associations Engaging in Exhibitions or Temporary Business Activities within the Territory of the ROC
113	從事參加展覽或臨時商務活動起訖期間參與人員及應稅憑證明細表	Detailed Statement of the Period of the Exhibitions or Temporary Business Activities, Participating Personnel and Documentary Evidence	

	114	退稅申請應檢視事項 自我審核表	Checklist of Items for Inclusion in the Application for VAT Refunds
特 種 貨 物 及 勞 務 稅	1	特種貨物及勞務稅	Specifically Selected Goods and Services Tax
	2	特種貨物	Specifically Selected Goods
	3	特種勞務	Specifically Selected Services
	4	持有期間	The Holding Period
	5	銷售契約	Sales Contract
	6	應稅特種貨物	Taxable Specifically Selected Goods
	7	免稅特種貨物	Tax-exempt Specifically Selected Goods
	8	遊艇	Yachts
	9	飛機	Airplanes
	10	直昇機	Helicopters
	11	超輕型載具	Ultra-light Vehicles
	12	龜殼	Turtle shells
	13	玳瑁	Hawksbill
	14	珊瑚	Coral
	15	象牙	Ivory
	16	毛皮	Furs
	17	家具	Furniture
土 地 稅	1	累進起點地價	Starting Cumulative Value (SCV)
	2	抵價地	Land in Lieu of Compensation which the Landowner Is Entitled for the Value of Land Reguisioned under Zone Expropriation
	3	土地稅	Land Tax
	4	抵費地	Land in Lieu of Expenditure which Shall Be Born by the Landowner After Reconsolidation of Land
	5	公共設施保留地	Land Reserved for Public Facilities

土地稅	6	申報地價	Declaration of the Land Value	
	7	土地漲價總數額	Total Amount of Land Value Increment	
	8	徵收實物	The Levy on Agricultural Land May Be Paid in Kind	
	9	折價代金	Money Substitution May Be Offered in Kind with Rice or Wheat	
	10	原規定地價	The Original Decreed Land Value	
	11	前次移轉現值	The Previous Transfer Value	
	12	空地	Vacant Lot	
	13	自用住宅用地	Self-use Residential Land	
	14	自耕農地	Self-tilled Agricultural Land	
	15	隨賦徵購實物	Purchase of Agricultural Products in Kind from Farmers When Collecting Tax Payment	
	16	公告現值	Assessed Present Value	
	17	私有土地	Private Land	
	18	公有土地	Public Land	
	19	重購退稅	The Land Value Increment Tax Refunded to Landowner Due to Reacquisition of Self-use Residential Land	
	20	都市土地	Urban Land	
	21	農業用地	Agricultural Land	
	22	非都市土地	Non-urban Land	
	23	工業用地	Industrial Land	
	房屋稅	1	房屋稅	House Tax
		2	承租人	Tenant
		3	不堪居住	Uninhabitable
		4	未滿一個月不計	No House Tax Shall Be Levied for any Period Shorter Than One Month
		5	合法登記之工廠	Duly-registered Factory
6		非自住住家用房屋	A House Used for Residential Purposes But Not Occupied by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household	

房 屋 稅	7	典權人	The Dien-holder
	8	自住房屋	A House Used for Residential Purposes by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household
	9	供公益出租人出租使用房屋	A House Leased for Public Welfare Purposes by a Landlord
	10	房屋所有人	House-owner
	11	房屋建造完成	Completed Construction of the House
	12	房屋現值	The Current Value of a House
	13	房屋標準價格	The Standard Value of a House
	14	供人民團體等非營業用房屋	A House Used for the Operation of Non-Profit Civic Organizations
	15	屋頂游泳池加價	Added Value for a Swimming Pool on the Roof
	16	建造執照	Construction License
	17	建築物	Building
	18	面積	Area
	19	起造人	The Builder
	20	毀損面積	The Area which was Destroyed
21	營業用房屋	A House Used For Business Purposes	
契 稅	1	契稅	Deed Tax
	2	公證	A Notarized Certificate
	3	分割	Partition
	4	占有	Possession
	5	交換	Exchange
	6	共有	Co-owned
	7	判決確定日	Final Judgment Rendered by the Court
	8	承典	Creation of Dien

契稅	9	契稅申報起算日	The Starting Date for Filing of Deed Tax
	10	契價	The Value of a Deed
	11	怠報金	Delinquent Reporting Surcharge
	12	匿報	Evasion of the Reporting of Deed Tax
	13	區分所有	The Portion of Strata Titled
	14	短報	Under-reports
	15	買賣	A Sale
	16	贈與	A Bestowal or a Donation
	17	權利變更登記	Registration of the Transfer of the Title Right
18	變更起造人	A Change in the Name of the Builder	
使用牌照稅	1	使用牌照稅	Vehicle License Tax
	2	交通工具	Transportation Equipment
	3	汽缸總排氣量	Total Cylinder Displacement Volume
	4	軍隊裝備編制內之交通工具	Military T/O Transportation Equipment
	5	公共團體設立之醫院	Public Hospitals
	6	裝配之交通工具	Assembled Transportation Equipment
	7	利用非交通工具之設備	Using Non-transportation Equipment
	8	專供公共安全使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Safety
	9	專供衛生使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Health
	10	供身心障礙者使用之交通工具	Transportation Equipment Used by Mentally or Physically Disabled Persons
	11	臨時牌照及試車車牌	Temporary License and License for Automobile Testing
	12	逾期使用	Use of an Expired License
	13	移用使用牌照	A Vehicle License Used by Another Vehicle

娛樂稅	1	娛樂稅	Amusement Tax
	2	代徵人	Collecting Agent
	3	技藝表演	Acrobatics Show
	4	競技比賽	Competitions of Skill and Other Contests
	5	其他提供娛樂設施	Others That Provide Facilities for Recreation or Entertainment
	6	公益慈善演出	A Show for Public Interest and Charity
	7	代徵	Tax Collection by an Agent
	8	代徵獎勵金	Reward for a Tax Collecting Agent
	9	不予代徵	Failure to Collect
遺產贈與稅	1	經常居住中華民國境內	Continuous Residence within the ROC
	2	贈與	Gift
	3	以贈與論	Deemed as a Gift
	4	遺產總額	Gross Estate
	5	視為被繼承人遺產	Deemed as Estate Property
	6	遺產淨額	Net Taxable Estate
	7	債權及其他請求權不能收取或行使	Unrecoverable or Unexercisable Claims or Other Creditor's Rights
	8	農業用地	Agricultural Land
	9	不計入遺產總額	Exclusions from Gross Estate
	10	不計入贈與總額	Exclusions from the Total Amount of Gifts
	11	贈與附有負擔	Liability Transferred Together with the Gift
	12	課徵標的物	The Taxed Property
	13	實物抵繳	Payment in Kind
	14	確切納稅保證	Definitive Guarantee of Payment of Tax
	15	未結之案件	Unsettled Cases

遺 產 贈 與 稅	16	切結書	Affidavit
	17	遺產稅案件更正申請書	Application Form for Corrections in an Estate Tax Case
	18	繼承系統表	Inheritance Tree Diagram
	19	贈與稅案件更正(撤銷)申請書	Application Form for Corrections(Withdrawal) in a Gift Tax Case
	20	遺產稅申報應檢附文件	Documents which Should Be Submitted along with an Estate Tax Declaration
	21	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	遺產稅延期申報申請書	Application Form for Deferred Declaration of Estate Tax
	23	主張買賣申請書	Application Form of a Claim on Sales
	24	分配剩餘財產申請書	Application Form for Distribution of Remaining Properties
	25	實物抵繳--不動產財產清單	Payment in Kind--List of Real Property
	26	輔導納稅義務人填寫各項申請書表	Assisting Taxpayers in Filling in All Sorts of Application Forms
	27	遺產稅延期申報	Postponed Filing of Estate Tax
	28	贈與稅延期申報	Postponed Filing of Gift Tax
	29	遺囑執行人	Executor of the Will
	30	繼承人	Heir
	31	受遺贈人	Legatee
	32	遺產稅申報書/說明書	Estate Tax Declaration Form / Instructions
	33	贈與稅申報書/說明書	Gift Tax Declaration Form / Instructions
	34	債權	Rights of Claim
	35	遺產管理人	Administrator of Estate
36	法定代理人	Legal Representative	
37	監護人	Guardian	
稅 捐 稽 徵	1	稅捐稽徵法	Tax Collection Act
	2	稅捐稽徵法施行細則	Enforcement Rules of the Tax Collection Act

稅 捐 稽 徵 法	3	稅捐	Tax
	4	稅捐法定主義	Principle of Taxation by Law
	5	互惠免稅	Reciprocal Tax Exemption
	6	稅捐優先受償權	Priority in the Collection of Taxes Over General Claims by Creditors
	7	破產	Bankruptcy
	8	破產財團	Bankrupt Conglomerate
	9	破產債權	Obligatory Claim Against the Bankruptcy
	10	別除權	Right of Exclusion
	11	破產財團費用	Expense of the Bankrupt Conglomerate
	12	破產財團債務	Debts of the Bankrupt Conglomerate
	13	公司重整	Company Reorganization
	14	重整債權	An Obligatory Claim Against the Reorganization of the Company
	15	重整債務	Debts Incurred During Company Reorganization
	16	緩繳	Deferred Payment of Taxes
	17	相當擔保	Equivalent Collateral
	18	納稅義務人權益之保護	The Protection of Taxpayer's Rights
	19	共有財產	Jointly-owned Property
	20	分別共有	Apportioned Jointly-owned Property
	21	共同共有	Unapportioned Jointly-owned Property
	22	公司合併	Company Merger
	23	概括承受	General Assumption
	24	繳納通知文書	Tax Payment Notice
	25	繳納期限	Deadline for Payment of Tax
	26	查對更正	Check and Correction

稅	27	送達	Service of Documents
捐	28	寄存送達	Service of Documents by Mail to the Location of the Competent Autonomous or Police Authorities
稽	29	公示送達	Service of Documents by Publication
徵	30	應受送達人	A Person to Whom the Service of Documents Is Attempted
法	31	委託送達	Service of Documents by a Government Organization Entrusted
	32	補充送達	Supplementary Service of Documents
	33	滯納金	Belated Surcharge
	34	核課期間	Assessment Period
	35	徵收期間	Collection Period
	36	參與分配	Participate in the Distribution of the Proceeds from the Court-enforced Sale of a Property
	37	稅捐保全	Tax Safeguards
	38	禁止財產處分	Prohibited from the Disposal of Property
	39	限制出境	Restriction on Leaving the ROC
	40	提前徵收	Collection Prior to the Statutory Date of the Amount to Be Paid in Taxes Falls Due
	41	溢繳退稅	Refund of Overpaid Tax
	42	退稅抵欠	Offset the Refundable Taxes Payable Against the Delinquent Taxes Receivable
	43	搜索	Search
	44	扣押	Seizure
	45	課稅資料保密	Preserve the Confidentiality of Taxation Information
	46	執行名義	A Ground for Execution
	47	稅捐行政救濟	Administrative Remedies
	48	復查	Recheck
	49	撤銷重核	Cancel and Reassess
	50	稅務協談	Meeting to Resolve Disputes in Taxation Cases

稅 捐 稽 徵 法	51	代徵	Taxes Collection by Agent
	52	確定	Determination
	53	強制執行	Compulsory Execution
	54	拘提管收	Arrested and Taken into Custody
	55	暫緩移送執行	Deferral of the Compulsory Execution
	56	停止執行	Cessation of the Compulsory Execution
	57	租稅罰	Tax-related Punishment
	58	租稅刑罰	Tax-Related Penal Punishment
	59	行為罰	Punishment for Violation of a Duty to Act in Relation to the Tax Law
	60	漏稅罰	Punishment for Tax Evasion
	61	擇一從重處罰	Imposition of the Severest of the Punishments
	62	自動補報免罰	Remitted from Punishment on Presentation of a Supplementary Tax Declaration and a Payment of Taxes
	63	減免處罰	Mitigate or Remit the Punishment
	64	從新從輕原則	The Principle of Applying the Newer or the More Lenient Law
	65	裁罰金額倍數參考表	Reference Table for Fines and Multiples of Punishments
	66	準用	Apply Mutatis Mutandis
	67	全國財產資料查詢申請書	Application Form for Inquiry into Taxpayer's Nationwide Property Information
	68	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
	69	檢舉逃漏稅獎金	The Reward for an Informant or Accuser Providing Information Regarding Tax Evasion
	70	支付命令	Payment Order
	71	債權憑證	Certificate of the Obligatory Claim
	72	本票	Promissory Note
	73	假扣押	Provisional Attachment
	74	假處分	Provisional Injunction
	75	假執行	Provisional Execution

稅 捐 稽 徵 法	76	調解筆錄	Mediation Record
	77	和解筆錄	Settlement Record
	78	實質課稅原則	The Principle of Substantive Taxation
	79	協力義務	The Obligation of Taxpayers to Assist by Reporting the Required Information
	80	清算人	Liquidator
	81	租稅規避	Tax Avoidance
記 帳 士 法	1	記帳士	Certified Public Bookkeeper
	2	記帳士登錄表申請書	Application Form for Registration of a Certified Public Bookkeeper
	3	記帳士履歷表	Resume of a Certified Public Bookkeeper
	4	記帳士登錄表	Registration Form for a Certified Public Bookkeeper
	5	記帳士註銷申請書	Application Form for Revoking the Registration of a Certified Public Bookkeeper
	6	記帳及報稅代理業務人登錄(記)、變更登錄(記)卡	Registration (or Modifying Registration) Card for Bookkeeper and Tax Return Filing Agent
	7	記帳及報稅代理業務人執業登錄申請書	Application Form for Practice Registration of Bookkeeper and Tax Return Filing Agent
	8	記帳士登錄(登記)事項變更申請書	Application Form for Modification of the Registration of a Certified
	9	記帳及報稅代理業務人	Bookkeeper and Tax Return Filing Agent
稅 務 行 政	1	晶片金融卡繳稅	Tax Payment by Financial Chip Card
	2	便利商店繳款	Tax Payment at Convenience Stores
	3	自動櫃員機轉帳繳稅	Tax Payment by ATM Transfer
	4	信用卡繳稅	Tax Payment by Credit Card
	5	約定轉帳繳稅	Tax Payment by Designated Account Transfer
	6	電話語音及網際網路轉帳繳稅	Tax Payment by Phone or E-transactions from Current or Savings Accounts
	7	戶籍謄本	Household Registration Transcript
	8	除戶戶籍謄本	Household Deregistration Transcript
	9	營業稅多功能櫃台	Business Tax Service Counter