

國庫業務中英文詞彙對照表 Chinese and English Glossary for the National Treasury			
類別 Category	項次 Item	中文詞彙 Chinese	英文詞彙 English
庫務管理 Treasury Affairs Management	1	公庫法	Government Treasury Act
	2	國庫法	National Treasury Act
	3	國庫經辦行	Agent Institutions of National Treasury
	4	稅款經收處	Tax Collection Institutions
	5	各級公庫代理 銀行代辦機構 及代收稅款機 構稅款解繳作 業辦法	Regulations for the Payment of the Tax Revenue Collected by the Commissioned Bank, Agency Institute, and Tax Collections Institute of Government Treasury at Each Level
	6	地方政府公庫 代理銀行遴選 辦法	Selection Regulations for the Commissioned Bank of Local Government Treasury
	7	中央政府各機 關專戶管理辦 法	Regulations on the Management of the Central Government Agency Account
	8	中央政府非稅 課收入匯款繳 庫作業要點	Operation Guidelines for Central Government Non-tax Revenue Remittance to the National Treasury
	9	國庫收入退還 支出收回處理 辦法	Regulations for the Handling of Revenue Refunded and Expenditure Regained of the National Treasury
	10	非稅課收入匯 款繳庫	Remittance of Non-tax Revenues to the Treasury
	11	網路繳納國庫 款	Online Payment to the Treasury
	12	現金管理	Cash Management
歲入管理 Annual Revenue Preparation	1	中央政府總預 算	Central Government General Budget
	2	中央政府總預 算追加(減)預算	Central Government Supplementary General Budget
	3	中央政府特別 預算	Central Government Special Budget
	4	歲入(不含舉債 收入)	Annual Revenues
	5	歲出(不含債務 還本)	Annual Expenditures
	6	餘絀	Surplus or Deficit

歲入管理 Annual Revenue Preparation	7	餘絀占 GDP%	Surplus or Deficit as Percentage of GDP
	8	稅課收入	Revenues from Taxes
	9	營業盈餘及事業收入	Surplus of Public Enterprises
	10	規費收入	Revenues from Fees
	11	罰款及賠償收入	Revenues from Fines and Indemnities
	12	財產收入	Revenues of Public Properties
	13	公債及賒借收入	Bond Issuance and Borrowing
	14	以前年度歲計賸餘	Surplus of Previous Fiscal Years
	15	中央政府法定預算數	Figures of the Central Government General Budget
	16	中央政府院編決算數	Final Accounts of the Central Government (edited by the Executive Yuan)
	17	中央政府審定決算數	Final Audit Accounts of the Central Government (edited by National Audit Office)
	18	附屬單位預算	Subsidiary Agencies Budget
	19	營業盈餘	Operating Surplus
20	非營業特種基金	Nonprofit Special Funds	
支付管理 Treasury Disbursement Management	1	國庫支票管理辦法	Regulations for Management of Treasury Checks
	2	國庫集中支付作業要點	Operation Guidelines for Centralized Treasury Fund Disbursement
	3	中央政府機關學校員工劃帳發薪處理要點	Guidelines for Handling Salary Remittance for the Central Government Agencies and School Employees
	4	中央政府機關學校薪津及獎金發放日處理原則	Handling Guidelines for the Disbursement Day of Salary and Bonus for the Central Government Agencies and Schools
	5	國庫集中支付運用跨行通匯系統作業要點	Operation Guidelines for Use of Inter-bank Remittance for Centralized Treasury Fund Disbursement
	6	中央政府各機關員工薪資及各類所得扣繳稅額代繳作業要點	Operation Guidelines for Payment of Withholding Tax from the Central Government Agencies and School Employees' Salary and Various Categories of Incomes

支付管理 Treasury Disbursement Management	7	經費款項彙整撥付作業要點	Operation Guidelines for Consolidated Appropriation and Disbursement of Treasury Fund
	8	國庫支票郵寄事務處理要點	Guidelines for Handling Mailed Treasury Checks
	9	電子支付作業	Electronic Payment Operation
	10	國庫電子支付系統	Electronic Payment System of Treasury
	11	電子支付紀錄單	Electronic Payment Slip
	12	跨行通匯作業	Inter-bank Remittance
	13	付款憑單	Payment Voucher
	14	轉帳憑單	Transfer Voucher
	15	憑單收件	Voucher Collection
	16	驗對簽證印鑑	Verification of Seal / Signature
	17	預算控管	Budget Control
	18	資料登錄	Data Entry
	19	國庫支票	Treasury Check
	20	憑單審核	Document Verifying
	21	電腦審核	Electronic Document Verifying
	22	支票審核	Check Verifying
	23	會計簽核	Accounting Approval
	24	國庫收支連線	Online National Treasury Fund Collection and Disbursement
	25	國庫款撥付調撥作業	Appropriation and Remittance of Treasury Fund
	26	稅費代繳作業	Payment Operations for Taxes and Expenses
	27	國庫資金撥付訊息	Disbursement Data for Treasury Fund
	28	傳送通匯資料	Transmission of Remittance Data
	29	彙總繳庫	Consolidated Collection for Treasury
	30	支票發出	Check Issued
	31	憑單歸檔	Filing of Voucher
	32	受款人對帳服務	Inquiry Service for Payee
	33	國庫支票補發	Reissuance of Treasury Check
	34	國庫支票換發	Replacement of Treasury Check
	35	國庫支票掛失止付	Treasury Check Loss Report and Stop Payment
	36	未兌支票催領	Reminder of Uncashed Treasury Checks
	37	入戶通知單	Remittance Notice

支付管理 Treasury Disbursement Management	38	對帳結果回文單	Reconciliation Statements
	39	更正委託書	Power-of-attorney for Voucher Correction
	40	付款憑單或電子支付文件止付通知書	Stop-payment Notice for Payment Voucher or Electronic Document
	41	國庫支票註銷特別標識申請書	Application Form for Cancellation of Special Marks of Treasury Check
	42	國庫支票註銷申請書	Application Form for Cancellation of Treasury Check
	43	國庫支票暨匯款資料退回(匯)查詢處理回文單	Return Inquiry Routing Slips for Treasury Check and Remittance Data
	44	逾會計年度受款人更正申請書	Application Form for Over Fiscal Year Payee Correction
	45	歲出分配預算暫列數額表	Statements of Temporary Annual Expenditures of Budget Distribution
	46	歲出保留款暫列數額表	Statements of Temporary Annual Reserved Fund
	47	歲出分配預算表	Statements of Annual Expenditures of Budget Distribution
	48	歲出保留分配表	Statements of Annual Reserved Fund Distribution
	49	大額通報	Notification of Block Expenditures
	50	國庫收入退還書	Statements of Revenue Refunded by the National Treasury
	51	轉正通知書	Conversion Notice
52	員工薪津代扣款代繳作業申請書	Application for Payment from Employees' Income Tax Withholding Statements	
債務管理 Debt Management	1	公共債務法	Public Debt Act
	2	中央政府建設公債及借款條例	Central Government Development Bonds and Loans Act
	3	中央公債經理辦法	Regulations for Management of Central Government Bonds
	4	國庫券及短期借款條例	Treasury Bills and Short-term Loans Act
	5	國庫券經理辦	Regulations for Management of Treasury

債務管理 Debt Management		法	Bills
	6	政府發展經濟社會向國外借款及保證條例	Act Governing Foreign Loans and Guarantee for Government to Develop Economy and Society
	7	中央政府債務基金收支保管及運用辦法	Regulations for Revenues, Expenditures, Custody and Utilization of Central Government Debt Service Fund
	8	公共債務管理委員會組織規程	Organization Regulations of the Public Debt Administration Committee
	9	公共債務管理委員會審議規則	Operation Regulations of the Public Debt Administration Committee
	10	中央公債提前償還或另發新公債調換辦法	Regulations Governing the Repurchase and Replacement Operations of Central Government Bonds
	11	地方建設基金收支保管及運用辦法	Regulations for Revenues, Expenditures, Custody and Utilization of Local Construction Fund
	12	中央政府債務基金	Central Government Debt Service Fund
	13	公共債務未償餘額	Outstanding Public Debt
	14	自償性公共債務	Self-redeeming Public Debt
	15	公債	Government Bond
	16	國庫券	Treasury Bill
	17	登記型式公債(無實體公債)	Book-entry Government Bond
	18	登記形式國庫券(無實體國庫券)	Book-entry Treasury Bill
	19	中央政府建設公債	Central Government Development Bond
	20	交換公債	Exchangeable Government Bond
	21	增額公債	Reopened Government Bond
	22	可分割公債	Strippable Government Bond
	23	中央公債交易商	Central Government Bond Dealers
	24	標售	Auction
	25	複數利率標	Multiple-rate Auction
	26	單一利率標	Uniform-rate Auction

債務管理 Debt Management	27	貼現率	Discount Rate
	28	得標利率	Accepted Yield
	29	票面利率	Coupon Rate
	30	到期日	Maturity Date
	31	發行日	Issue Date
	32	發行數額	Issue Amount
	33	買回國庫券	Treasury Bill Buyback
	34	國庫券買回金額	Amount of Treasury Bill Buyback
	35	國庫券買回日期	Treasury Bill Buyback Date
	36	公債買回	Government Bond Buyback
	37	公債買回方式	Method of Government Bond Buyback
	38	公債買回日期	Government Bond Buyback Date
	39	公債買回本金	Par Amount of Government Bond Buyback
	40	公債買回公告	Government Bond Buyback Announcement
41	地方建設基金	Local Construction Fund	
財務計畫審議 Financial Planning Review	1	計畫評估	Project Evaluation
	2	政府公共建設計畫先期作業	Preliminary Process and Screening for Major Public Construction Programs
	3	政府公共建設計畫先期作業實施要點	Implementation Directions of Preliminary Planning Process of Infrastructure Programs
	4	政府科技發展計畫先期作業實施要點	Implementation Directions for Preliminary Planning Process of National Science and Technology Programs
地方財政管理 Local Finance Management	1	財政收支劃分法	Act Governing the Allocation of Government Revenues and Expenditures
	2	中央統籌分配稅款分配辦法	Regulations for Allocation of Centrally-funded Tax Revenues
	3	地方財政聯繫會報	Meeting on Local Finance
	4	自籌財源	Self-financing Resources
	5	財政能力	Fiscal Capabilities/ Fiscal Capacity
	6	財政努力	Fiscal Effort
	7	地方政府財政業務輔導方案	The Program for Assisting Local Government Finance
公益彩券管理 Public Welfare Lottery	1	公益彩券發行條例	Public Welfare Lottery Issue Act
	2	公益彩券監理委員會	Public Welfare Lottery Supervising Committee
	3	公益彩券獎金	Prize Payout Ratio of Public Welfare

Management		支出率	Lottery
	4	公益彩券盈餘	Surplus of Public Welfare Lottery
	5	公益彩券回饋金	Feedback Fund of Public Welfare Lottery
公股管理 Government -owned Shares Management	1	行政院公營事業民營化基金	The Fund for Privatization of Government-owned Enterprises under the Executive Yuan
	2	公營事業移轉民營條例	Statute for Privatization of Government-owned Enterprises
	3	公營事業移轉民營條例施行細則	Enforcement Rules of Statute for Privatization of Government-owned Enterprises
	4	規費法	Charges And Fees Act
	5	行政院公營事業民營化基金提撥運用辦法	Regulations Governing Appropriation and Use of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan
	6	控股公司	Holding Company
	7	國營事業	State-owned Enterprises
	8	規費	Charges and Fees
	9	罰賠款	Fines and Indemnities
菸酒管理 Tobacco and Alcohol Management	1	菸酒管理法	The Tobacco and Alcohol Administration Act
	2	檢舉或查獲違規菸酒案件獎勵辦法	Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol
	3	菸產製工廠設廠標準	Standards for the Establishment of Tobacco Production Factory
	4	酒產製工廠設廠標準	Standards for the Establishment of Alcohol Production Factory
	5	菸酒管理法施行細則	Enforcement Rules of the Tobacco and Alcohol Administration Act
	6	酒類標示管理辦法	Regulations Governing the Labeling of the Alcohol Products
	7	未變性酒精管理辦法	Regulations Governing Undenatured Ethyl Alcohol
	8	菸酒業審查費證照費及許可費收費標準	Fee Standards for Examination of Applications, Issuance of Certification, and Granting of Permission as Charged to Importers and Producers of Tobacco and Alcohol Products
	9	菸酒查緝及檢	Directions for the Handling of Seizures and

菸酒管理 Tobacco and Alcohol Management		舉案件處理作業要點	Accusations for Tobacco and Alcohol-related Products
	10	農民或原住民製酒管理辦法	Regulations Governing the Production of Alcohol by Farmers or Aborigines
	11	酒類衛生標準	The Hygiene Standards for Alcohol Products
	12	菸製造業良好衛生標準	The Sanitation Standards for Tobacco Producers
	13	酒製造業良好衛生標準	The Sanitation Standards for Alcohol Producers
	14	優質酒類認證制度	Alcohol Quality Certification System
	15	中央私劣菸酒查緝督導小組	Central Supervisory Unit for the Handling of Seizures on Illegal Tobacco and Alcohol Products
	16	中央私劣菸酒查緝督導考核要點	Guidelines for Central Supervision and Evaluation of Seizure on Illegal Tobacco and Alcohol Products
	17	酒盛裝容器衛生標準	Hygiene Standards for Alcohol Products Containers
	18	菸酒業者申請設立及變更許可審查辦法	Regulations Governing the Approval and Review of Establishment and Modification of Alcohol and Tobacco Importer and Producer Licenses
	19	進口酒類查驗管理辦法	The Administrative Regulations Governing the Inspection of Imported Alcohol
	20	酒販賣場所設置專區專櫃管理辦法	Regulations Governing Establishing Special Zones or Special Counters for Alcohol Sales Sites
通用字彙 General Vocabulary	1	國內生產毛額	Gross Domestic Product (GDP)
	2	國民所得毛額	Gross National Income (GNI)
	3	加密	Encode
	4	解密	Decode
	5	數位簽章	Digital Signature
	6	存證機制	Certified Mechanism
其他 Other	1	亞洲貨幣基金	Asian Monetary Fund, AMF
	2	亞洲開發銀行	Asian Development Bank, ADB
	3	國際貨幣基金	International Monetary Fund, IMF
	4	國家主權信用評等	Sovereign Credit Rating
	5	長(短)期發行人違約評等	Long (Short) Term Issuer Default Rating



	6	長(短)期發行信用評等	Long (Short) Term Issue Credit Rating
	7	評等展望 (正向、負向、穩定)	Rating Outlook (Positive, Negative, Stable)
	8	國家評等上限	Country Credit Rating Ceiling
	9	地緣政治風險/ 緊張	Geopolitical Risk/Tension

賦稅業務中英文詞彙對照表  
Chinese and English Glossary for the Taxation

類別 Category	項次 Item	中文詞彙 Chinese	英文詞彙 English
所得稅 (一般規定) Income Tax (General Regulations )	1	綜合所得稅	Individual Income Tax
	2	營利事業所得稅	Profit-seeking Enterprise Income Tax
	3	屬地主義	Territorial Principle
	4	屬人主義	Nationality Principle
	5	中華民國境內居住之個人	Resident of the Republic of China
	6	非中華民國境內居住之個人	Non-resident of the Republic of China
	7	就源扣繳	Tax Withheld at Source
	8	應納稅額	Tax Payable
	9	國外來源所得	Foreign-source Income
	10	稅額扣抵	Tax Credit
	11	國外稅額扣抵	Foreign Tax Credit
	12	個別限額法(國外稅額扣抵)	Per Country Limitation (Foreign Tax Credit)
	13	房地合一所得稅	House and Land Transactions Income Tax
	14	信託契約	Trust Deed
	15	信託利益	Trust Benefit
	16	信託關係	Trust Relationship
	17	信託財產	Trust Property
	18	自益信託	Self-benefit Trust
	19	他益信託	Other Interest Oriented Trust
	20	公益信託	Public Trust
	21	受託人	Trustee
	22	受益人	Beneficiary
	23	共同信託基金	Mutual Trust Fund
	24	證券投資信託基金	Securities Investment Trust Fund
	25	共同基金	Mutual Fund
	26	信託不動產	Estate in Trust
	27	投資信託	Investment Trust
	28	境外信託	Offshore Trust
	29	證券投資(間接)	Portfolio Investment (Indirect

<p>所得稅 (一般規定) Income Tax (General Regulations)</p>		投資)	Investment)
	30	證券交易所得	Gains Derived from the Securities Transactions
	31	證券交易損失	Losses Incurred from Securities Transactions
	32	期貨交易所得	Income from Futures Transactions
	33	稅率表	Tax Rate Table
	34	稅率級距	Tax Brackets
	35	消費者物價指數	Consumer Price Index
	36	中華民國來源所得	Income from Sources in the Republic of China
	37	固定場所	Fixed Place
	38	營業代理人	Business Agent
	39	營利事業	Profit-seeking Enterprise
	40	獨資	Sole Proprietorship
	41	合夥	Partnership
	42	執行業務者	Professional Practitioner
	43	公有事業	Public Utility Enterprise
	44	合作社	Cooperative
	45	教育文化公益慈善機關或團體	Education, Culture, Public Welfare or Charity Institutions or Organizations
	46	政黨	Political Party
	47	政治團體	Political Association
	48	擬參選人	Persons planning to participate in campaign
	49	競選經費	Campaign Expense
	50	政治獻金	Political Donation
	51	課稅年度	Taxable Year
	52	金融機構	Financial Institution
	53	損害賠償金	Compensation for Death or Injury
	54	撫卹金	Survivor's Compensation
	55	軍人薪餉	Salaries of Military Personnel
	56	特支費	Special Disbursement
57	實物配給或代金	Allowance in Kind or Cash	
58	稿費、版稅、樂譜、作曲、編劇、漫畫及	Income Derived from Published Articles, Copyright Books, Musical Compositions, Musical Productions, Dramas, Cartoons,	

		講演之鐘點費 之收入	or as Remuneration for Speeches and Lectures on an Hourly Basis
	59	版稅	Proceeds from Copyrights
	60	分離課稅	Taxed Separately
	61	定額課稅	Lump-sum Tax
	62	不納入課稅	Income Excluded from Taxation
所得稅 (綜合所得稅) Income Tax (Individual Income Tax)	1	納稅義務人(綜 合所得稅)	Taxpayer (Individual Income Tax)
	2	扶養親屬	Dependents
	3	合併報繳	Consolidated Declaration and Payment by Taxpayers
	4	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
	5	綜合所得總額	The Gross Consolidated Income
	6	綜合所得淨額	The Net Consolidated Income
	7	營利所得	Income from Profit-seeking
	8	個人一時貿易 之盈餘	Individual Income Derived from Incidental Trading
	9	執行業務所得	Income from Professional Practice
	10	薪資所得	Employment Income
	11	利息所得	Interest Income
	12	租賃所得	Income from Lease
	13	權利金所得	Income from Royalties
	14	必要損耗及費 用	Necessary Depreciation and Expenses
	15	押金	Deposit
	16	國內銀行業通 行之存款利率	The Prevailing Deposit Interest Rates of Domestic Banks
	17	當地一般租金	The Local Prevailing Rental Standard
	18	自力耕作漁牧 林礦所得	Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining
	19	財產交易所 得	Income from Property Transactions
	20	財產交易損失	Loss from Property Transactions
	21	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
	22	退休金	Retirement Pay
	23	資遣費	Severance Pay

<p>所得稅 (綜合所得稅) Income Tax (Individual Income Tax)</p>	24	退職金	Separation Pay
	25	離職金	Resignation Pay
	26	終身俸	Life-time Pension
	27	其他所得	Other Income
	28	實物所得	Income in Kind
	29	變動所得	Variable Income
	30	公債	Government Bond
	31	公司債	Corporate Bond
	32	金融債券	Financial Debenture
	33	短期票券	Short-term Commercial Papers
	34	短期票券利息	Interest of Short-term Commercial Papers
	35	零息債券	Zero-coupon Bonds
	36	結構型商品	Structured Product
	37	免稅額	Exemptions
	38	直系尊親屬	Lineal Ascendant
	39	在校就學	Studying at School
	40	無謀生能力者	Being Incapable of Earning a Livelihood
	41	扣除額	Deductions
	42	標準扣除額	Standard Deduction
	43	列舉扣除額	Itemized Deductions
	44	非現金捐贈	Non-cash Donation
	45	保險費	Insurance Premium
	46	醫藥及生育費	Medical and Maternity Expenses
	47	災害損失(綜合所得稅)	Losses from Disaster (Individual Income Tax)
	48	不可抗力之災害	A Disaster Caused by Force Majeure
	49	購屋借款利息	Interest on a House Mortgage
	50	特別扣除額	Special Deductions
	51	財產交易損失特別扣除額	Special Deduction for Losses Incurred in Property Transactions
	52	薪資所得特別扣除	Special Deduction for Employment Income
	53	儲蓄投資特別扣除	Special Deduction for Savings and Investment
	54	存簿儲金利息	Interest Accrued on Postal Passbook Savings
	55	身心障礙特別扣除	Special Deduction for the Disabled
	56	教育學費特別扣除	Special Deduction for Educational Tuition

<p>所得稅 (綜合所得稅) Income Tax (Individual Income Tax)</p>	57	教育學費	Educational Tuition
	58	幼兒學前特別扣除額	Special Deduction for Pre-school Children
	59	自用住宅	Owner-occupied Residence
	60	自用住宅重購稅額退抵	Credit or Refund for Repurchase of Owner-occupied Residence
	61	免辦結算申報	Exemption from Filing an Income Tax Returns
	62	依規定稅率納稅	To Pay Tax in Accordance with the Legal Tax Rate
	63	結算申報(綜合所得稅)	Annual Income Tax Return (Individual Income Tax)
	64	二維條碼申報	Filing via Barcodes
	65	網路申報	Filing via Internet (Internet Declaration)
	66	綜合所得稅結算申報書	Individual Income Tax Return
	67	簡式申報書	Simplified Return Form
	68	申報納稅	Filing of Tax Returns and Payment of Tax
	69	所得稅申報期限	Deadline for the Filing of Income Tax Returns
	70	綜合所得稅結算申報公告	Individual Income Tax Return Notice
	71	綜合所得稅逾期申報	Overdue Declaration of Individual Income Tax
	72	__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 __
	73	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)
	74	核定稅額通知書	Notice for Assessment of Tax
75	綜合所得稅更正申請書	Application Form for Correction of Individual Income Tax Returns	
76	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	
77	個人災害損失申報(核定)表	Application (Assessment) Form for Personal Loss in Disaster	
78	核發中、英文綜合所得稅納	Issuance of Tax Payment Certificate (English and Chinese) for Individual	

<p>所得稅 (綜合所得稅) Income Tax (Individual Income Tax)</p>		稅證明書	Income Tax
	79	外籍人士綜合所得稅扣繳實務	Withholding Practice of Individual Income Tax for Aliens
	80	外籍人士綜合所得稅結算申報實務	Filing Practice of Individual Income Tax Return for Aliens
	81	個人一時貿易資料申報書	Declaration Form for Individual Income Derived from Incidental Trading
	82	執行業務者使用機器記帳申請書	Application Form for Professional Practitioners Using Electronic Bookkeeping
	83	抵押利息所得調查核定	Review and Assessment of Interest Income on Mortgages
	84	非自住租賃所得查調核定	Survey and Assessment of Income from Lease of Non-self-use Residences
	85	執行業務及其他所得查調核定	Survey and Assessment of Income from Professional Practice and Other Income
	86	各類所得資料查詢	Enquiries about Data on Various Incomes
	87	本人財產歸戶資料查詢	Enquiries about Data on Personal Property
	88	全國財產總歸戶查詢	Enquiries about Data on Nationwide Personal Property
	89	核發扣繳稅款繳納證明	Issuance of a Payment Certificate for Withholding Tax
	90	核發儲蓄免扣證	Issuance of Certificate for Exemption from Withholding Tax on Savings
	91	綜合所得稅稅額試算服務	Service of the Pre-calculation of Individual Income Tax Returns
	92	個人房屋土地交易所得稅申報書	Individual House and Land Transactions Income Tax Return
93	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	
94	個人房屋土地交易所得稅申報稅額繳款書(自行繳納)	Tax Bill for Filing Individual House and Land Transactions Income Tax (Self-payment)	
95	個人房屋土地	Tax Bill for Late/Amended-filing	

<p>所得稅 (綜合所得稅) Income Tax (Individual Income Tax)</p>		交易所得稅自動補報稅額繳款書	Payment of Individual House and Land Transactions Income Tax
	96	核發中、英文個人房屋、土地交易所得稅納稅證明書	Issuance of Tax Payment Certificate (English and Chinese) for Individual House and Land Transactions Income Tax
	97	居留證	Alien Resident Certificate
	98	股權繳納憑證	Stock Share Payment Certificate
	99	新股權利證書	Certificates of Entitlement to New Shares
	100	員工酬勞之股票	Securities Acquired as an Employee's Compensation
	101	員工現金增資認股	Employee Stock Options at Cash Capital Increase
	102	員工認股權證 員工認股權憑證	Share Subscription Warrants Issued to Employees
	103	限制員工權利新股	New Restricted Stock Award Shares Issued to Employees
	104	賦予日	Grant Date
	105	執行日	Exercise Date
	106	庫藏股	Treasury Stock
	107	居住者外國人	Resident Alien
	108	非居住者外國人	Non-resident Alien
	109	所得來源	Source of Income
	110	非課稅所得	Non-taxable Income
	111	年金計畫	Pension Schemes
	112	物價指數連動法	Indexation
113	保險給付	Insurance Payment	
114	人身保險	Life Insurance	
115	股利或盈餘	Dividends or Earnings	
116	股利及盈餘可抵減稅額	Dividends and Earnings Tax Credit	
117	股利及盈餘分開計稅應納稅額	Dividends and Earnings Tax Payable	
118	基本生活費差額	Basic Living Expense Difference	



	119	醫療社團法人	Medical Care Corporations
<p>所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise Income Tax)</p>	1	小規模營利事業	Small-scale Profit-seeking Enterprise
	2	投資公司	Investment Company
	3	母公司	Parent Company
	4	子公司	Subsidiary Company
	5	個人控股公司	Personal Holding Company
	6	家族公司	Family Corporation
	7	境外公司	Offshore Company
	8	非居住者	Non-resident
	9	有限合夥	Limited Partnership
	10	非營利團體	Non-profit Organization
	11	國際金融業務分行	Offshore Banking Units; Offshore Banking Branches
	12	國際證券業務分公司	Offshore Securities Units; Offshore Securities Branches
	13	國際保險業務分公司	Offshore Insurance Units; Offshore Insurance Branches
	14	海運業務	Marine Transport Business
	15	會計帳簿及憑證	Accounting Books and Vouchers
	16	會計基礎	Accounting Basis
	17	權責發生制	Accrual Basis
	18	現金收付制	Cash Basis
	19	會計年度	Fiscal Year
	20	營利事業所得額	The Amount of the Profit-seeking Enterprise Income
	21	收入分成	Revenue Sharing
	22	投資所得	Investment Income
	23	實際成本	Actual Cost
	24	維護成本	Maintenance Expenses
	25	資本支出	Capital Expenditures
	26	毛利	Gross Profit
	27	毛利率	Gross Profit Ratio
	28	原物料耗用通常水準	Common Level of Materials and Supplies Being Used for Production
	29	費用比例	Expense Ratio
	30	費用帳	Expense Account
	31	技術協助費	Technical Assistance Fee
	32	災害損失	Losses from Disaster
	33	投資減除額	Investment Deduction
	34	盈虧互抵	Offset between Profits and Losses

<p>所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise</p>	35	交易或營業	Trade or Business
	36	營業常規	Regular Business Practice
	37	固定資產	Fixed Assets
	38	耐用年數	Service Life
	39	殘值	Salvage Value
	40	資產重估價	Assets Revaluation
	41	毛利潤稅	Gross Profit Tax
	42	利潤稅	Profits Tax
	43	特許權利	Franchise
	44	特許權利稅	Franchise Taxes
	45	資本所得	Income from Capital
	46	資本利得稅	Capital Gains Tax
	47	預付公司稅	Advance Corporation Tax, ACT
	48	補徵稅額	Amount of Additional Tax Levied
	49	投資稅額扣抵	Investment Tax Credit
	50	租稅扣抵	Tax Credit
	51	視同已納稅額	Tax Sparing
	52	視同已納稅額 扣抵	Tax Sparing Credit
	53	補充性投資稅 額扣抵	Supplementary Investment Tax Credit
	54	未分配盈餘	Undistributed Surplus Earnings
	55	已繳納公司稅 之盈餘所分配 之股利	Dividends Derived from Earnings after Tax
	56	未繳納公司稅 盈餘所分配之 股利	Dividends Derived from Earnings before Tax
	57	暫繳申報	Provisional Income Tax Return
	58	催報	To Urge to File Tax Returns
	59	滯報金	Delinquent Reporting Surcharge
	60	怠報金	Non-reporting Surcharge
	61	決算申報	A Current Final Report on Total Business Income
	62	清算申報	A Current Final Report on Income Earned from Liquidation
	63	清算期間	Period of Liquidation
	64	清算所得	Liquidation Income
	65	營利事業所得 稅暫繳稅額申 報書	Profit-seeking Enterprise Provisional Income Tax Return
	66	營利事業所得	Profit-seeking Enterprise Annual Income

<p>所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise)</p>		稅結算申報書	Tax Return
	67	未分配盈餘申報	Filing the Undistributed Earnings
	68	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
	69	清算申報書	Liquidation Tax Return
	70	藍色申報制度	Blue Return Filing System
	71	會計師查核簽證申報	Filing Returns Assessed and Certified by Certified Public Accountant
	72	查帳審核	Audit by Reviewing Accounting Books
	73	書面審核	Reviewing Tax Declaration on Paper
	74	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
	75	電腦選案	Cases Selected by a Computer
	76	主要營業項目	Major Business Items
	77	行業標準代號	Standard Industrial Code
	78	核定通知	Notice of Assessment
	79	所得額標準	The Standards of Income
	80	同業利潤標準	The Profit Standard of the Same Trade Concerned
	81	營利事業所得稅查核準則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax
	82	__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)
	83	__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
84	__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)	
85	__年度營利事業所得稅未分配盈餘稅額自	Year __ Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax on	

所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise)		動補報繳款書	Undistributed Earnings
	86	__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)
	87	營利事業超額分配股東可扣抵稅額自動補繳款書	Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Over-distributed Imputation Credit to Shareholders
	88	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)
	89	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
	90	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
	91	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聲明事項表	Declaration of Business Income Tax for Profit-seeking Enterprise Having No Permanent Establishment and Business Agent
	92	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
	93	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
	94	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
	95	電子勞務	Electronic Services
	96	淨利率	Net Profit Ratio
	97	境內利潤貢獻程度	Domestic Profit Contribution Ratio
	98	外國營利事業跨境銷售電子勞務適用淨利	Application Form for Net Profit Ratio and Profit Contribution Ratio Applicable to Cross-border Electronic Services

所得稅 (營利事業所得稅) Income Tax (Profit-seeking Enterprise)		率、利潤貢獻程度申請書	Provided by Foreign Profit-Seeking Enterprise
	99	營利事業所得稅申報及核定證明書	Profit-seeking Enterprise Income Tax Returns and Assessment Certificate
	100	營利事業所得稅納稅證明書	Profit-seeking Enterprise Income Tax Payment Certificate
	101	核實認定	Actual Recognition
	102	居住者證明申請書	Application Form for Resident Certificate
	103	居住者證明	Certificate of Residence
	104	受任人	Attorney-in-fact
	105	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)
	106	委託書(營利事業登記案件)	Letter of Authorization (For Registration of Profit-seeking Enterprise)
	107	專案合併	Specially Approved Merger
	108	合併	Mergers
	109	收購	Acquisition
110	併購	Mergers and Acquisition	
111	分割	Division	
所得稅 (扣繳相關) Income Tax (Withholding Tax Related)	1	扣繳義務人及納稅義務人	Tax Withholders and Taxpayers
	2	扣繳之報繳	To Pay Withholding Tax
	3	扣繳之申報	To File Withholding Tax
	4	扣繳稅款之繳納及扣繳憑單之申報	Payment of Taxes Withheld and Filing of Withholding Tax Statement
	5	非扣繳範圍之所得	Income not Subject to Withholding
	6	各類所得扣繳率標準	Standards of Withholding Rates for Various Incomes
	7	扣繳率	Withholding Rate
	8	扣繳稅額	Withholding Tax
	9	扣繳憑單	Withholding Tax Statement
	10	各類所得扣繳暨免扣繳憑單	Withholding and Non-withholding Tax Statement
	11	股利申報書	Dividend Declaration Form
	12	股利憑單	Dividend Statement
	13	(境外)緩課股	Income Statement of Transferring

所得稅 (扣繳相關) Income Tax (Withholding Tax Related)		票轉讓所得申報憑單	Tax-deferred Stocks
	14	各類所得扣繳稅款報繳證明申請書	Application Form for Certificate of Withholding Income Tax
	15	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
	16	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
	17	給付時	At the Time of Payment
	18	視同給付	Deemed Payment
	19	溢扣	The Amount Over-withheld
	20	現時徵繳制	Pay-as-you-earn
	21	告發或檢舉獎金	Reward for Information or Accusation
所得稅 (所得基本稅額) Income Tax (Income Basic Tax)	1	所得基本稅額	Income Basic Tax
	2	一般所得稅額	Regular Income Tax
	3	基本稅額	Basic Tax
	4	基本所得額	Basic Income
	5	個人所得基本稅額申報表	Individual Income Basic Tax Return
	6	個人海外所得	Individual Overseas Income
所得稅 (租稅減免) Income Tax (Tax Incentives)	1	租稅獎勵	Tax Incentive
	2	支出稅	Expenditure Tax
	3	日出條款	Sunrise Clause
	4	落日條款	Sunset Clause
	5	祖父條款	Grandfather Clause
	6	主管機關	Competent Authority
	7	有實際關連之所得	Effectively Connected Income
	8	目的地原則	Destination Principle
	9	企業集團	Group of Companies
	10	全球所得	World-wide Income
	11	全球財產	World-wide Property
	12	再投資期間	Re-investment Period
	13	再投資優惠	Re-investment Relief; Roll-over Relief
	14	研究發展	Research & Development
	15	消極性所得	Passive Income
	16	租稅庇護所	Tax Haven
	17	租稅特赦	Tax Amnesty

<p>所得稅 (租稅減免) Income Tax (Tax Incentives)</p>	18	租稅假期	Tax Holiday
	19	租稅遞延	Deferred Tax
	20	新興產業	Emerging Industry
	21	節約能源獎勵	Energy-saving Incentives
	22	外國特定專業人才	Foreign special professionals
	23	外國特定專業人才減免所得稅申請書	Application for exemption from income tax for foreign special professionals
	24	管理費用	Management Fees
	25	環境獎勵	Environmental Incentives
	26	總機構費用	Head Office Expenses
	27	加速折舊	Accelerated Depreciation
	28	功能性獎勵	Functional Incentives
	29	投資抵減	Investment Tax Credit
	30	自動化設備或技術	Equipment or Technology Used for Automation
	31	防治污染設備或技術	Equipment or Technology Used for Anti-pollution Measures
	32	資源回收設備或技術	Equipment or Technology Used for Reclamation of Resources
	33	工業用水再利用設備或技術	Equipment or Technology Used for Recycling of Industrial-use Water
	34	節約能源設備或技術	Equipment or Technology Used for Energy Saving
	35	人才培訓	Personnel Training
	36	資源貧瘠或發展遲緩地區	Areas of Scanty Resources or Slow Development
	37	重要投資事業	Important Investment Enterprise
	38	重要科技事業	Important Technology Enterprise
	39	創業投資事業	Venture Capital Enterprise
	40	境外創投	Offshore Joint Venture
	41	原始認股或應募	Original Subscription or Underwriting of a Registered Stock
	42	緩課	Tax Deferred
	43	營運總部	Headquarters
44	國際物流配銷中心	International Logistics and Distribution Centers	
45	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	
46	自由貿易港區	Free Trade Zone Enterprise	

		事業	
所得稅 (國際租稅) Income Tax (International Taxation)	1	移轉訂價	Transfer Pricing
	2	可比較未受控價格法	Comparable Uncontrolled Price Method
	3	可比較未受控交易法	Comparable Uncontrolled Transaction Method
	4	再售價格法	Resale Price Method
	5	成本加價法	Cost Plus Method
	6	可比較利潤法	Comparable Profit Method
	7	利潤分割法	Profit Split Method
	8	移轉訂價報告	Transfer Pricing Report
	9	常規交易原則	Arm's Length Principle
	10	常規交易區間	Arm's Length Range
	11	常規交易價格	Arm's Length Price
	12	預先訂價協議	Advance Pricing Arrangement, APA
	13	成本貢獻協議	Cost Contribution Arrangement, CCA
	14	成本分攤協議	Cost Sharing Arrangement, CSA
	15	跨國企業	Multinational Enterprises, MNE
	16	關係人	Related Parties
	17	關係企業	Affiliated Enterprises
	18	重組	Restructuring
	19	集團主檔報告	Master File
	20	本國事業報告	Local File
	21	國別報告	Country-by-country Reporting
	22	跨國企業集團	Multinational Enterprises Group, MNE Group
	23	最終母公司	Ultimate Parent Entity
	24	代理母公司送交成員	Surrogate Parent Entity
	25	跨國企業與稅捐機關移轉訂價指導原則	Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations
	26	租稅規劃	Tax Planning
	27	集團間勞務	Intra-group Services
	28	資本稀釋	Thin Capitalization
	29	負債占業主權益比率	Debt-to-equity Ratio
	30	受控外國企業	Controlled Foreign Companies, CFC
	31	實際管理處所	Place of Effective Management, PEM
	32	管理處所	Place of Management
	33	防杜避稅措施	Anti-tax Avoidance Measures
	34	雙重課稅	Double Taxation



<p style="text-align: center;">所得稅 (國際租稅) Income Tax (International Taxation)</p>	35	消除雙重課稅	Elimination of Double Taxation
	36	租稅協定	Tax Treaty
	37	全面性租稅協定， 全面性所得稅協定	Comprehensive Income Tax Agreement
	38	海空運輸單項所得稅協定	International Transportation Income Tax Agreement
	39	稅約範本	Model Tax Conventions
	40	透視課稅	Fiscally Transparent
	41	雙重居住者公司	Dual Resident Company
	42	常設機構	Permanent Establishment
	43	合約分割	Splitting-up of Contract
	44	分解活動	Fragmentation of Activities
	45	緊密關係企業	Closely Related Enterprise
	46	引力原則	Force of Attraction
	47	營業利潤	Business Profit
	48	經認可 OECD 方法	Authorized OECD Approach, AOA
	49	內部往來	Internal Dealings
	50	相對應調整	Corresponding Adjustment
	51	受益所有人	Beneficial Owner
	52	代名人	Nominee
	53	導管公司	Conduit Company
	54	集合投資工具	Collective Investment Vehicle, CIV
	55	代名信託	Nominee Trust
	56	無差別待遇	Non-discrimination
	57	相互協議程序	Mutual Agreement Procedure, MAP
	58	雙邊預先訂價協議	Bilateral Advance Pricing Arrangement, BAPA
	59	資訊交換	Exchange of Information
	60	個案資訊交換	Exchange of Information on Request, EOIR
	61	自發資訊交換	Spontaneous Exchange of Information, SEOI
	62	自動資訊交換	Automatic Exchange of Information, AEOI
	63	租稅保密	Tax Secrecy
	64	防止濫用	Anti-abuse
	65	協定競購	Treaty Shopping
	66	利益限制	Limitation on Benefits, LOB

<p>所得稅 (國際租稅) Income Tax (International Taxation)</p>	67	主要目的測試	Principal Purpose Test, PPT
	68	議定書	Protocol
	69	稅基侵蝕及利潤移轉	Base Erosion and Profit Shifting, BEPS
	70	經濟合作暨發展組織	Organization for Economic Co-operation and Development, OECD
	71	亞洲稅務行政及研究組織	Study Group on Asian Tax Administration and Research, SGATAR
	72	國際財政文獻局	International Bureau of Fiscal Documentation, IBFD
	73	亞洲稅務論壇	Asia Tax Forum
	74	國際租稅及投資中心	The International Tax and Investment Center, ITIC
	75	維也納條約法公約	Vienna Convention on the Law of Treaties, VCLT
	76	多邊稅務行政互助公約	Multilateral Convention on Mutual Administrative Assistance in Tax Matters, MAC
	77	多邊導入防止稅基侵蝕及利潤移轉租稅協定相關措施公約	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, MLI
	78	稅務資訊交換協定	Tax Information Exchange Agreement, TIEA
	79	多邊主管機關協定	Multilateral Competent Authority Agreement, MCAA
	80	主管機關協定	Competent Authority Agreement, CAA
	81	金融帳戶資訊共同申報及盡職審查準則	Common Standard on Reporting and Due Diligence for Financial Account Information, CRS
	82	稅務資訊透明及交換全球論壇	Global Forum on Transparency and Exchange of Information for Tax Purposes
	83	自我證明文件	Self-certification
	84	稅務識別碼	Taxpayer Identification Number, TIN
85	申報金融機構	Reporting Financial Institution	
86	應申報國居住者	Reportable Person	
87	應申報帳戶	Reportable Account	
88	積極非金融機構實體	Active Non-financial Entity (Active NFE)	

	89	消極非金融機構實體	Passive Non-financial Entity (Passive NFE)
	90	具控制權之人	Controlling Person
所得稅 (其他) Income Tax (Miscellaneous)	1	古典課稅制	Classical Tax System
	2	負所得稅	Negative Income Tax
	3	視同利息	Deemed Interest
	4	估價原則	Valuation Principle
	5	資本取得稅	Capital Acquisitions Tax
	6	資本財	Capital Goods
	7	過渡時期協議	Transitional Arrangements
	8	補充核定	Supplemental Assessment
	9	技術作價入股	Stock from Technology Investment
	10	稅式支出	Tax Expenditure
	11	多層次傳銷	Multiple-level Marketing
	12	邊際稅率	Marginal Rates
	13	平均稅率	Average Rate
	14	出口補貼	Export Subsidies
	15	出口退稅	Export Rebate
	16	加工出口區	Export Processing Zone
	17	免稅出口區	Duty Free Export Processing Zone
	18	科學園區	Science Parks
	19	多階段課稅	Multi-stage Taxation
	20	防杜欠稅措施	Anti-tax Delinquency Measures
	21	來源規則	Source Rule
	22	租稅轉嫁	Tax Shifting, Shifting of Taxes
	23	租稅調合	Harmonization of Tax
	24	稅務代理人	Tax Agent
	25	納稅依從度	Tax Compliance
	26	財政住所	Fiscal Residence
	27	超級權利金	Super Royalty
	28	經濟利益團體	Economic Interest Group, EIG
	29	遠期外匯交易	Forward Foreign Exchange Transactions
	30	遠期利率協議	Forward Rate Agreement
	31	課稅期間	Taxable Period
	32	課稅稅基	Taxable Base
	33	課稅價格	Taxable Value
	34	聯合申報	Joint Return
	35	聯合核課	Joint Assessment
	36	課稅領域	Tax Territories
	37	行政程序	Administrative Procedures
	38	違章審理	Review of Referred Cases of Tax Misconduct, Violation, and Fraud

	39	欠稅清理及執行	Tax Arrears Collection and Enforcement
	40	不得上訴案件	Cases not Permitted to Appeal
營業稅 Value-added and Non-value-added Business Tax	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
	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
	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 (Option to Be Taxed)
	14	合作社	Cooperative
	15	一般稅額計算	General Tax Computation
	16	特種稅額計算	Special Tax Computation
	17	特種飲食業	Special Food and Beverage Services Enterprises
	18	有娛樂節目之餐飲業	Restaurants Providing Entertaining Show Programs
	19	小規模營業人	Small-scale Business Entities
	20	免予申報銷售額之營業人	A Business Entity Exempted from Filing Sales Amounts
	21	查定課徵	Assessed by the Tax Authority for Business Tax
	22	起徵點	Tax Threshold, Minimum Taxable Sales Amount
	23	兼營營業人	Dual-status Business Entities
	24	不得扣抵比例	Non-deductible Ratio
	25	比例扣抵法	Proportional Deduction Method
	26	直接扣抵法	Direct Deduction Method
	27	銷售額	Sales Amounts
	28	銷項稅額	Output Tax
	29	進項稅額	Input Tax
	30	自用乘人小汽車	Passenger Cars for Personal Use

營業稅 Value-added and Non- value-added Business Tax	31	進項憑證	Input Documentary Evidence
	32	溢付稅額	Amount of Overpaid Business Tax
	33	留抵稅額	Offset Against Business Tax Payable
	34	銷項憑證	Output Documentary Evidence
	35	二聯式統一發票	Duplicate Uniform Invoices
	36	三聯式統一發票	Triplicate Uniform Invoices
	37	特種統一發票	Special Uniform Invoices
	38	收銀機統一發票	Cash Register Uniform Invoices
	39	電子計算機統一發票	Computer Uniform Invoices
	40	代收代付	Collection and Payment on Behalf of Another Party
	41	設籍課稅	Setting up of a Taxpayer Registration File
	42	媒體申報	Filing via Electronic Media
	43	總分支機構合併申報	Consolidated Tax Return for Headquarters and Branches
	44	滯報金	Belated Reporting Surcharge
	45	怠報金	Non-reporting Surcharge
	46	虛報進項稅額	Input Tax Falsely Reported
	47	開立不實統一發票營業人	Business Entity Issuing False Uniform Invoices
	48	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
	49	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
	50	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)
	51	提前使用統一發票申請書	Application Form for Pre-use of Uniform Invoices
	52	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
	53	使用收銀機開	Application Form for the Use of Cash

營業稅 Value-added and Non- value-added Business Tax		立統一發票申請書	Register Uniform Invoices
	54	遺失統一發票申請書	Application Form for the Report of the Loss of Uniform Invoices
	55	媒體申報申請書	Application Form for Filing via Electronic Media
	56	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)
	57	統一發票集中購買申請書	Application Form for the Volume Purchase of Uniform Invoices
	58	統一發票集中購買委託書	Authorization Letter for the Volume Purchase of Uniform Invoices
	59	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
	60	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
	61	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
	62	營業人銷售額與稅額申報書	Declaration of Sales and Business Tax by a Business Entity
	63	營業稅繳款書	Business Tax Payment Notice
	64	營業人申報固定資產退稅清單	List of Fixed Assets for Tax Refund Claimed by Business Entity
	65	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
	66	海關退還溢繳營業稅申報單	Declaration of Overpaid Business Tax Returned by the Customs
67	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	
68	兼營營業人採用直接扣抵法--進項稅額分	Table for the Breakdown of the Input Tax of Dual-status Business Entities Applying the Direct Deduction Method	

營業稅 Value-added and Non- value-added Business Tax		攤明細表	
	69	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
	70	網路申報	Filing via Internet
	71	營利事業統一編號(統一編號)	Business Administration Number (BAN)
	72	統一發票購買證	Uniform Invoices Purchase Certificate
	73	稅籍編號	Logic Serial Number (Tax Serial Number)
	74	免稅貨物或勞務	Tax-exempt Goods or Services
	75	零稅率銷售額	Zero-tax-rate Sales Amount
	76	外匯水單	Remittance Slip
	77	網路銷售專用	For sale via Internet only
	78	網路申購統一發票	Purchase of Uniform Invoices via Internet
	79	電子發票	Electronic Uniform Invoices
	80	電子發票整合服務平台	E-invoices Platform
	81	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
	82	營業稅簡易稅籍登記制度	Simplified VAT Registration System
	83	稅籍登記	Taxation Registration
	84	加值稅	Value-added Tax
	85	加值稅扣抵	Credit for VAT
	86	零售階段銷售稅	Retail Sales Tax
	87	保稅貨物	Bonded Goods
	88	保稅區	Bonded Zone
	89	保稅區營業人	Bonded Zone Business Entity
	90	課稅區營業人	Taxable Zone Business Entity
91	供營運之貨物或勞務	Goods or Services for Its Operational Use	
92	展覽或臨時商務活動	Exhibitions or Temporary Business Activities	

營業稅 Value-added and Non- value-added Business Tax	93	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加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
	94	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
	95	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
	96	逆向課稅機制	Reverse Charge Mechanism
	97	雲端發票	Cloud Invoices
	98	載具	Carrier
	99	買受人	Buyer
	100	委託代銷	Consign Goods to Others for Sale
	101	受託代銷	Sell Consigned Goods
	102	外銷貨物	Exported Goods
	103	時價	Market Price
	104	普通收據	Ordinary Receipt
	105	統一發票明細表	Detailed List of Uniform Invoices Used
	106	銷售電子勞務之境外電商	Foreign Suppliers Selling Cross-Border Electronic Services
	107	境內自然人	Domestic Individuals
貨物稅 Commodity Tax	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	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



貨物稅 Commodity Tax	12	應徵稅額	Taxable Amount
	13	橡膠輪胎	Rubber Tires
	14	大客車、大貨車使用之橡膠輪胎	Rubber Tires for Buses and Trucks
	15	卜特蘭一型水泥	Portland I Cement
	16	卜特蘭高爐水泥	Portland Blast-furnace Slag Cement
	17	代水泥	Cement Substitutes
	18	水泥熟料	Cement Clinkers
	19	飛灰水泥	Fly Ashes Cement
	20	散裝水泥	Bulk Cement
	21	白水泥或有色水泥	White or Colored Cement
	22	土灰水泥	Soil Ashes Cement
	23	設廠機製	Factory Machine-made
	24	清涼飲料品	Cold Drinks
	25	純天然果汁	Pure Natural Fruit Juice
	26	純天然蔬菜汁	Pure Natural Vegetable Juice
	27	濃縮果汁	Concentrated Fruit Juice
	28	天然果蔬汁	Natural Fruit/Vegetable Juice
	29	稀釋天然果蔬汁	Diluted Natural Fruit/Vegetable Juice
	30	食品添加物	Food Additives
	31	乳品	Dairy Products
	32	調味乳、發酵乳	Flavoured Milk (Fermented Milk)
	33	國家標準	The National Standard
	34	平板玻璃	Flat-glass
	35	導電玻璃	Electrification Glass (Conductive Glass)
	36	汽油	Gasoline
	37	柴油	Diesel Oil
	38	煤油	Kerosene
	39	航空燃油	Fuel Oil for Aircraft
	40	燃料油	Fuel Oil
	41	溶劑油	Dissolving Oil
	42	液化石油氣	Liquefied Petroleum Gas
	43	電器類	Electric Appliances
	44	中央系統型冷暖氣機之主機	Air Handling Units
	45	音響組件	Stereophonic Components

貨物稅 Commodity Tax	46	小客車	Passenger Sedans
	47	貨車	Trucks
	48	客貨兩用車	Passenger-cargo Cars
	49	供研究發展用 之進口車輛	Vehicles Imported for Use in Technical Research and Development
	50	特種車輛	Special Purpose Vehicles
	51	農地搬運車	Tractors Equipped with Farming Equipment
	52	完稅價格	Taxable Value
	53	包裝從物價格	Related Packing Costs
	54	出廠價格	Ex-factory Price
	55	銷售價格	Selling Price
	56	批發商毛利	Wholesale Profits
	57	通常價格	General Price
	58	容器成本	Cost of Container
	59	通常標準	General Standard
	60	中央系統型冷 氣機	Central Air Conditioning Units
	61	廠商登記	Manufacturer's Registration
	62	保稅工廠	Bonded Factory
	63	產品登記	Product Registration
	64	產品統一編號	Product Numbers
	65	照證	Certificates
	66	替代照證	Substitutes of Certificates
	67	計稅單位	Tax Unit
	68	未稅倉庫	Untaxed Warehouse
	69	未稅貨物移運	Movement of Untaxed Goods
	70	滯報金	Belated Reporting Surcharge
	71	怠報金	Non-reporting Surcharge
	72	滯納金	Belated Surcharge
	73	滯納利息	Belated Interest
	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	Low Chassis Buses	

		車	
	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
證券交易及期貨交易稅 Securities Transaction and Futures Transaction Tax	1	證券交易稅	Securities Transaction Tax
	2	代徵人	Collecting Agents
	3	受讓證券人	Securities Transferee
	4	買賣交割	Trade Settlement
	5	緩課股票	Tax-deferred Stocks
	6	管理股票	Managed Stock
	7	證券交易稅之代徵獎金	Collecting Reward of the Securities Transaction Tax
	8	期貨交易稅	Futures Transaction Tax
	9	期貨交易稅之代徵人	Collecting Agent of the Futures Transaction Tax
	10	期貨交易稅之代徵獎金	Collecting Reward of the Futures Transaction Tax
	11	____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)
	12	股價類期貨契約	Stock Index and Single Stock Futures Contracts
	13	利率類期貨契約	Interest Rate Futures Contracts
	14	選擇權契約或期貨選擇權契約	Option Contracts or Option Contracts on Futures
	15	其他期貨交易契約	Other Futures Contracts
	1	菸酒稅	Tobacco and Alcohol Tax

菸酒稅 Tobacco and Alcohol Tax	2	菸	Tobacco
	3	酒	Alcohol
	4	紙菸	Cigarettes
	5	菸絲	Cut Tobacco
	6	雪茄	Cigars
	7	釀造酒類	Brewed Alcoholic Beverages
	8	啤酒	Beer
	9	蒸餾酒類	Distilled Spirits
	10	再製酒類	Reprocessed Alcoholic Beverages
	11	米酒	Rice Wine
	12	料理酒	Cooking Alcoholic Products
	13	料理米酒	Cooking Rice Wine
	14	其他酒類	Other Alcoholic Beverages
	15	酒精	Ethyl Alcohol
	16	工業用酒精	Industrial Use Ethyl Alcohol
	17	酒精成分	Alcohol Content
	18	未變性酒精	Un-denatured Ethyl Alcohol
	19	已變性酒精	Denatured Ethyl Alcohol
	20	含藥酒類	Medicated Alcohol
	21	公賣利益	Monopoly Revenue
	22	視為出廠	Being Deemed as Removal from the Factory
	23	酒精性飲料	Alcoholic Beverages
	24	釀造	Brewage
	25	糖化	Saccharification
	26	發酵	Fermentation
	27	蒸餾	Distillation
	28	酒母	Seed
	29	酒糟	Stillage; Distillers Grain; Vinasse ; Grain; Slopp; Dunder
	30	白麴	White Qu
	31	紅麴	Red Qu
	32	健康福利捐	Health and Welfare Surcharge
	印花稅 Stamp Tax	1	印花稅應稅憑 證
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
特種貨物及勞務稅 Specifically Selected Goods and Services Tax	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	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	超輕型載具	Ultra-light Vehicles
遺產及贈與稅 Estate and Gift Tax	1	經常居住中華民國境內	Continuous Residence within the R.O.C.
	2	贈與	Gift
	3	以贈與論	Regarded as a Gift
	4	遺產總額	Gross Estate
	5	視為被繼承人遺產	Regarded as Estate of the Decedent
	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
	8	農業用地	Agricultural Land
	9	不計入遺產總額	Exclusions from the 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 for Tax Payment
	15	未結之案件	Unsettled Cases
	16	切結書	Affidavit
	17	遺產稅申報書/說明書	Estate Tax Declaration Form / Instructions
	18	贈與稅申報書/說明書	Gift Tax Declaration Form / Instructions
	19	遺產稅案件更正申請書	Application Form for Corrections in an Estate Tax Case
	20	繼承系統表	Genealogical List of Inheritance

遺產及贈與稅 Estate and Gift Tax	21	贈與稅案件更正(撤銷)申請書	Application Form for Corrections (Withdrawal) in a Gift Tax Case
	22	遺產稅申報應檢附文件	Documents which Should Be Submitted along with an Estate Tax Declaration
	23	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
	24	遺產稅延期申報申請書	Application Form for Extension to File Estate Tax
	25	主張買賣申請書	Application Form of a Claim on Sales
	26	分配剩餘財產申請書	Application Form for Distribution of Remaining Properties
	27	實物抵繳-不動產財產清單	Payment in Kind-list of Real Property
	28	遺產稅延期申報	Extension for Filing Estate Tax
	29	贈與稅延期申報	Extension for Filing Gift Tax
	30	遺囑執行人	Executor of the Will
	31	繼承人	Heir
	32	受遺贈人	Legatee
	33	債權	Rights of Claim
	34	遺產管理人	Estate Administrator
	35	法定代理人	Legal Representative
	36	監護人	Guardian
土地稅 Land Tax	1	土地稅	Land Tax
	2	累進起點地價	Starting Cumulative Value (SCV)
	3	抵價地	Land in Lieu of Compensation which the Landowner Is Entitled for the Value of Land Regquisitioned under Zone Expropriation
	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
	6	申報地價	Declared 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

土地稅 Land Tax			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 from Farmers When Collecting Tax Payment in Kind
	16	公告現值	Assessed Present Value
	17	私有土地	Private Land
	18	公有土地	Public Land
	19	土地增值稅自用住宅用地重購退稅	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 House Tax	1	房屋稅	House Tax
	2	承租人	Tenant
	3	不堪居住	Uninhabitable
	4	未滿一個月不計房屋稅	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
	7	典權人	Dien-holder
	8	典權	Dien Right
	9	自住房屋	A House Used for Residential Purpose by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household
	10	供公益出租人出租使用房屋	A House Leased for Public Welfare Purpose by a Landlord
	11	房屋所有人	House-owner

房屋稅 House Tax	12	房屋建造完成	Completed Construction of House
	13	房屋現值	Current Value of a House
	14	房屋標準價格	Standard Value of a House
	15	供人民團體等非營業用房屋	A House Used for the Operation of Non-profit Civic Organizations
	16	建造執照	Construction License
	17	使用執照	License of Permit
	18	建築物	Building
	19	面積	Area
	20	起造人	Builder
	21	毀損面積	The Area which was Destroyed
	22	營業用房屋	A House Used For Business Purpose
契稅 Deed Tax	1	契稅	Deed Tax
	2	公證	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	The Date of Final Judgment Rendered by the Court
	8	承典	Creation of Dien
	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	匿報契稅	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 Vehicle License Tax	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



使用牌照稅 Vehicle License Tax	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 for Another Vehicle
娛樂稅 Amusement Tax	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	Other places, facilities or activities that Provide Facilities for Recreation or Entertainment
	6	公益慈善演出	Activities for Public Interest and Charity
	7	代徵	Tax Collection by an Agent
	8	代徵獎勵金	Reward for Tax Collecting Agents
	9	不予代徵	Negligent Tax Collection by an Agent
稅捐稽徵法 Tax Collection Act	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
	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	破產財團	Bankruptcy Estate
	8	破產債權	Obligatory Claim Against the Bankruptcy
	9	別除權	Right of Exclusion
	10	破產財團費用	Expense of the Bankruptcy Estate
	11	破產財團債務	Debts of the Bankruptcy Estate

稅捐稽徵法 Tax Collection Act	12	公司重整	Company Reorganization
	13	重整債權	An Obligatory Claim Against the Reorganization of the Company
	14	重整債務	Debts Incurred During Company Reorganization
	15	緩繳	Deferred Payment of Taxes
	16	相當擔保	Equivalent Collateral
	17	納稅義務人權 益之保護	The Protection of Taxpayer's Rights
	18	共有財產	Jointly-owned Property
	19	分別共有	Co-owned
	20	共同共有	Owned-in-common
	21	公司合併	Company Merger
	22	概括承受	General Assumption
	23	繳納通知文書	Tax Payment Notice
	24	繳納期限	Deadline for the Payment of the Tax
	25	查對更正	Check and Correction
	26	送達	Service of Documents
	27	寄存送達	Service of Documents by Mail to the Location of the Competent Autonomous or Police Authorities
	28	公示送達	Service of Documents by Publication
	29	應受送達人	A Person to Whom the Service of Documents Is Attempted
	30	委託送達	Service of Documents by a Government Organization Entrusted
	31	補充送達	Supplementary Service of Documents
	32	滯納金	Belated Surcharge
	33	核課期間	Assessment Period
	34	徵收期間	Collection Period
	35	參與分配	Participate in the Distribution of the Proceeds from the Court-enforced Sale of a Property
	36	稅捐保全	Tax Safeguards
	37	禁止財產處分	Prohibited from the Disposal of Property
	38	限制出境	Restriction on Leaving the ROC
	39	提前徵收	Collection Prior to the Statutory Date of the Amount to Be Paid in Taxes Falls Due
	40	溢繳退稅	Refund of Overpaid Tax

稅捐稽徵法 Tax Collection Act	41	退稅抵欠	Offset the Refundable Taxes Payable Against the Delinquent Taxes Receivable
	42	搜索	Search
	43	扣押	Seizure
	44	課稅資料保密	Preserve the Confidentiality of Taxation Information
	45	執行名義	A Ground for Execution
	46	稅捐行政救濟	Administrative Remedies
	47	復查	Recheck
	48	撤銷重核	Cancel and Reassess
	49	稅務協談	Meeting to Resolve Disputes in Taxation Cases
	50	代徵	Taxes Collection by Agent
	51	強制執行	Compulsory Execution
	52	拘提管收	Arrested and Taken into Custody
	53	暫緩移送執行	Deferral of the Compulsory Execution
	54	停止執行	Cessation of the Compulsory Execution
	55	租稅罰	Tax-related Punishment
	56	租稅刑罰	Tax-related Penal Punishment
	57	行為罰	Punishment for Violation of a Duty to Act in Relation to the Tax Law
	58	漏稅罰	Punishment for Tax Evasion
	59	擇一從重處罰	Imposition of the Severest of the Punishments
	60	自動補報補繳免罰	Remitted from Punishment on Presentation of a Supplementary Tax Declaration and a Payment of Taxes
	61	減免處罰	Mitigate or Remit the Punishment
	62	從新從輕原則	The Principle of Applying the Newer or the More Lenient Law
	63	裁罰金額倍數參考表	Reference Table for Fines and Multiples of Punishments
	64	準用	Apply Mutatis Mutandis
	65	全國財產資料查詢申請書	Application Form for Inquiry into Taxpayer's Nationwide Property Information
	66	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	檢舉逃漏稅獎	The Reward for an Informant or Accuser

稅捐稽徵法 Tax Collection Act		金	Providing Information Regarding Tax Evasion
	68	支付命令	Payment Order
	69	債權憑證	Certificate of the Obligatory Claim
	70	本票	Promissory Note
	71	假扣押	Provisional Attachment
	72	假處分	Provisional Injunction
	73	假執行	Provisional Execution
	74	調解筆錄	Mediation Record
	75	和解筆錄	Settlement Record
	76	實質課稅原則	The Principle of Substantive Taxation
	77	協力義務	The Obligation of Taxpayers to Assist by Reporting the Required Information
	78	清算人	Liquidator
	79	清算	Liquidation
80	租稅規避	Tax Avoidance	
記帳士法 Certified Public Bookkeeper Act	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	記帳士登錄(登 記)事項變更申 請書	Application Form for Modification of the Registration of a Certified Public Bookkeeper
	6	記帳士註銷登 錄申請書	Application Form for Revoking the Registration of a Certified Public Bookkeeper
	7	記帳及報稅代 理人	Bookkeeper and Tax Return Filing Agent
	8	記帳及報稅代 理人執業登錄 申請書	Application Form for Practice Registration of Bookkeeper and Tax Return Filing Agent
	9	記帳及報稅代 理人登錄 (記)、變更登錄 (記)卡	Registration (or Modifying Registration) Card for Bookkeeper and Tax Return Filing Agent
	10	客戶盡職審查	Customer Due Diligence(CDD)
	11	打擊資恐	Countering the Financing of Terrorism(CFT)

	12	防制洗錢	Anti-money Laundering(AML)
	13	重要政治性職務人士	Politically Exposed Person(PEP)
	14	風險基礎方法	Risk-based Approach(RBA)
	15	疑似洗錢或資恐交易報告	Suspicious Transaction Report(STR)
	16	實質受益人	Beneficial Owner(BO)
	17	指定之非金融事業或人員	Designated Non-financial Business or Profession(DNBP)
納稅者權利保護法 The Taxpayer Rights Protection Act	1	納稅者權利保護法	The Taxpayer Rights Protection Act
	2	納稅者權利保護法施行細則	Enforcement Rules of the Taxpayer Rights Protection Act
	3	稅務專業法庭	Taxation Special Tribunals
	4	納稅者權利保護諮詢會	Taxpayer Rights Protection Advisory Committee
	5	納稅者權利保護官	Taxpayer Ombudsmen
	6	推計課稅	Tax Estimation
	7	基本生活費	The Expense for Maintaining the Basic Living
稅務行政 Tax Administration	1	晶片金融卡繳稅	Tax Payment by Financial Chip Card
	2	便利商店繳稅	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 Registration Cancellation Transcript
	9	全功能櫃檯	General Service Counter
	10	電子申報	Electronic Filing, E-filing

關務業務中英文詞彙對照表

Chinese and English Glossary for the Customs

類別 Category	項次 Item	中文詞彙 Chinese	英文詞彙 English
徵課類 Customs Duty Collection Section	1	無障礙通關環境	A Barrier-free Customs Clearance Environment
	2	依規定格式申請復查	An Application for Review in the Prescribed Form
	3	從價稅	Ad Valorem Duty
	4	行政救濟	Administrative Remedy
	5	廣告品	Advertising Articles
	6	補稅金額	Amount of Duty to be Recovered (or Made Up)
	7	訴願案件	Appeal Case
	8	抵達(港埠)報告	Arrival (Port) Report
	9	展覽物品	Exhibition Articles
	10	貨品暫准通關證	A.T.A. Carnet
	11	貨品暫准通關公約	A.T.A. Convention
	12	伊斯坦堡公約	Istanbul Convention
	13	優良廠商	Authorized Trader
	14	提貨單	Bill of Lading
	15	載貨清單	Cargo List
	16	原產地證明書	Certificate of Origin
	17	結關	Clearance
	18	生效	Come into Force (or Take Effect / Become Effective)
	19	商業樣品	Commercial Samples
	20	貨物稅	Commodity Tax
	21	賠償產品	Compensation Products
	22	權責通關單位	Competent Customs Offices
	23	競爭優勢	Competitive Advantage
	24	守法	Compliance with Law
	25	複合稅	Compound Duty
	26	收貨人	Consignee
	27	發貨人	Consignor (or Consigner)
	28	按月彙總繳納稅費	Consolidated Payment of Duties and Charges on a Monthly Basis
	29	貨櫃站	Container Station
	30	貨櫃場	Container Yard
	31	管制物品	Controlled Articles

徵課類 Customs Duty Collection Section	32	跨區報關	Cross-regional Customs Declaration
	33	關稅法	Customs Act
	34	關稅法施行細則	Enforcement Rules of the Customs Act
	35	報關行(人員)	Customs Broker
	36	通關程序	Customs Clearance Procedure
	37	關稅	Customs Duty
	38	進口通關程序	Customs Import Procedure
	39	海關進口稅則	Customs Import Tariff
	40	關稅領域	Customs Territory
	41	關稅完稅價格	Customs Taxable Value
	42	申報人	Declarant
	43	報單	Declaration Form
	44	勳章	Medal
	45	報單號碼	Declaration No.
	46	滯納金	Delinquent Fee
	47	微量價值	De Minimis Shipment Value
	48	貨名	Description of Goods
	49	外交郵袋	Diplomatic Pouch
	50	卸(貨)	Discharge/Unload
	51	不服海關所為決定	Dissatisfied with the Decision of the Customs
	52	應稅物品	Dutiable Goods
	53	免稅	Duty Exemption, Duty Free (or Non-dutiable)
	54	稅款繳納證	Duty Memo
	55	先放後稅	Post-release Duty Payment
	56	完稅證明	Duty Payment Certificate
	57	稅率	Tariff Rate
	58	納稅義務人	Duty-payer
	59	電子資料交換	EDI (Electronic Data Interchange)
	60	得申請退稅	Entitled to Claim Duty Refund
	61	享有外交待遇	Entitled to Diplomatic Privileges
	62	代辦業務	Entrusted Functions
	63	簡易報單	Simplified Declaration Form
64	船邊驗放	Cargo Examination and Release Alongside the Vessel	
65	倉庫驗放	Cargo Examination and Release at the Warehouse	
66	驗貨	Examination of Cargo	
67	免關稅	Exemption from Customs Duty	
68	免驗	Exemption from Examination, Free of Examination	

徵課類 Customs Duty Collection Section	69	出口報單	Export Declaration
	70	出口報單副本(抄本)	Export Declaration Duplicates
	71	滯報費	Late Declaration Fee
	72	製作	Fabrication; Making; Production
	73	報關	Customs Declaration
	74	向海關遞送	Present/Submit to Customs
	75	向海關投遞報單	Filing a Declaration with Customs
	76	成品	Finished Goods (or Products)
	77	定額	Fixed Amount
	78	定率	Fixed Rate
	79	保證機構	Guarantee Institution
	80	國際商品統一分類制度	The Harmonized Commodity Description and Coding System
	81	健康福利捐	Health and Welfare Surcharge
	82	誠實申報	Honest Declaration
	83	進口貨物艙單	Import Cargo Manifest
	84	進口報單、進口申報	Import Declaration
	85	進口文件	Import Documents
	86	輸入許可證	Import Permit
	87	郵遞進口	Imported by Post
	88	進口貨物	Imported Goods
	89	進口原料	Imported Raw Materials
	90	進口商(人)	Importer
	91	徵收	Levy a Tax on (or Collect a Tax on)
	92	進口船隻	Inbound Vessel
	93	在場、陪同	In the Presence of, In the Company of
	94	誤卸	Inadvertently/Mistakenly Discharged; Discharged by Mistake
	95	徽章	Insignia
	96	內地稅捐	Internal Revenue Taxes and Duties
	97	核給退稅	Issuance of Duty Refund
	98	發證機構	Issuing Authority
	99	大幅降低稅率	Large-scale Reduction in Tariff Rates
100	電信管制射頻器材進口許可證	Permit for the Import of Controlled Telecommunications Radio-frequency Apparatus	
101	郵件清單	Mail List	
102	海產品	Marine Products	
103	運輸工具	Means of Transport	



徵課類 Customs Duty Collection Section	104	醫療器材	Medical Apparatus
	105	通關方式	Mode of Clearance
	106	起運地海關	Customs Office of Departure
	107	目的地海關	Customs Office of Destination
	108	沖銷	Offset
	109	從量	On a Specific Basis
	110	從價	On an Ad Valorem Basis
	111	通商口岸	Commercial Port
	112	查詢欠稅	Overdue Tax Inquiries
	113	出口船隻	Outbound Vessel
	114	裝箱單	Packing List
	115	細項	Particulars; Detailed Items
	116	免驗通關	Exemption from Customs Examination
	117	付稅	Payment of Duty
	118	定期盤點存貨	Check Inventory Periodically/Take Inventory Periodically
	119	易腐品	Perishable Goods
	120	逐漸取消	Phase Out
	121	港口海關	Port Customs
	122	商港服務費	Port Duties
	123	輸出口岸	Port of Exportation
	124	輸入口岸	Port of Importation
	125	預報	Pre-entry Declaration
	126	專業器材	Professional Equipment
	127	推廣出口貿易	Promotion of Export Trade
	128	互惠待遇	Reciprocal Treatment
	129	復運出口	Re-export
	130	復運進口	Re-import
	131	退稅	Tax Refund; Duty Refund
	132	放行貨物	Release of Cargo
	133	救濟物資	Relief Goods
	134	復查案件	Review Case
	135	實名認證	Real Name Authentication
136	海上打撈	Salvaged from the Sea	
137	無商業價值樣品	Samples of No Commercial Value (N.C.V.)	
138	類、章、節、目、款、項	Sections, Chapters, Headings, Sub-headings, Divisions, Items	
139	擔保	Security	
140	銷售佣金	Selling Commission	
141	裝(發)貨人	Shipper	
142	短裝	Short-loaded	

徵課類 Customs Duty Collection Section	143	簡易報關	Simplified Declaration
	144	特別關稅	Special Customs Duty
	145	從量稅	Specific Duty
	146	簡易查驗	Summary Examination
	147	提貨	Take Delivery of Cargo
	148	取樣	Sampling
	149	稅則分類	Tariff Classification
	150	降低稅率	Tariff Cuts
	151	關稅配額	Tariff Quotas
	152	納稅查詢	Tax Payment Inquiries
	153	補發稅單	Re-issuance of Tax Statement
	154	暫准免稅進口	Temporary Duty-free Admission of Goods
	155	暫時措施(權宜措施)	Temporary Measures (CF. Expediency )
	156	過境貨物艙單	Through Cargo Manifest
	157	貿易及外匯管制	Trade and Foreign Exchange Control
	158	推廣貿易服務費	Trade Promotion Service Fee
	159	貿易統計	Trade Statistics
	160	轉運	Transit
	161	轉口	Transshipment
	162	轉口貨物	Transshipment Cargoes
	163	三角貿易	Triangular Trade
	164	加值型及非加值型營業稅法	Value-added and Non-value-added Business Tax Act
	165	提領出倉進口	Withdraw from the Warehouse for Importation
	166	在規定期限內	Within the Prescribed Time Limit
	167	毀損船隻	Wrecked Vessel
168	核銷	Write-off	
169	海關進口稅則總則	General Rules of the Customs Import Tariff	
170	海關進口稅則解釋準則	General Rules for the Interpretation of the Customs Import Tariff	
171	輸入商品合格證明	Certificate of Qualification for Imported Goods	
172	輸入商品查驗證明	Certificate of Inspection for Imported Goods	
173	進口貨物稅則預審	Advance Ruling for Tariff Classification of Imported Goods	
174	發遞單	Dispatch Note	
175	多國集併貨物	Multi-country Cargo Consolidation	

			(MCC)
	176	貨主自備貨櫃	Shipper's Own Containers (SOC)
	177	優質企業認證	Certification of Authorized Economic Operators
	178	預報貨物資訊	Advance Cargo Information System
	179	海運快遞專區	Maritime Express Handling Units
	180	原產地自行具證	Self-certification of Country of Origin
查緝類 Investigation Section	1	隨身行李	Accompanied/Hand-carried/Carry-on Baggage
	2	查緝走私	Anti-smuggling Operation (Interdiction)
	3	紙幣	Banknotes
	4	艙位配置圖	Bay Plan
	5	金、銀條或塊	Gold, Silver Bullion, or Nugget
	6	執行	Carry Out/Implement/Execute
	7	船舶國籍證書	Certificate of Vessel's Registry
	8	檢查號碼	Check Digit
	9	託運行李	Checked-in Baggage
	10	沒入	Confiscation /Forfeiture
	11	貨櫃安全計畫	Container Security Initiative
	12	監控下交付	Controlled Delivery
	13	著作權	Copyright
	14	仿冒	Counterfeit/Fake/Forgery
	15	偽幣	Counterfeit Coins/Currencies
	16	原產國	Country of Origin
	17	海關緝私條例	Customs Anti-Smuggling Act
	18	登船(機)關員	Customs Boarding Officer
	19	通關手續	Customs Clearance Procedures
	20	旅客通關須知	Customs Guidelines for Passengers
	21	危險物品	Dangerous Goods
	22	入境旅客申報單	Declaration Form for Inbound Passengers
	23	扣押	Detention
	24	緝毒犬	Drug Detector Dog
	25	偵爆犬	Firearms and Explosives Detector Dog
	26	緝菸犬	Tobacco Detector Dog
	27	旅客紅綠線通關制度	Red-Green Lane Passenger Clearance System
	28	瀕臨絕種動植物(或物種)	Endangered Animals, Plants or Species
	29	逃避檢查、關稅	Evasion of Inspection, Duty, or

查緝類 Investigation Section		或管制	Control
	30	賭具	Gambling Apparatus
	31	團體申報	Group Declaration
	32	家用物品	Household Goods
	33	私運貨物進/出口	Smuggling of Goods into / out of
	34	人民幣非法交易	Illegal Renminbi Transactions
	35	違反	In Violation of /In Contravention of
	36	入境旅客	Incoming /Inbound /Arriving Passenger (Traveler)
	37	情資	Information /Intelligence
	38	情資交換	Exchange of Information and Intelligence
	39	侵權	Infringement
	40	盜版	Pirated Edition
	41	智慧財產權	Intellectual Property Rights (IPR)
	42	專利權	Patent Rights
	43	商標權	Trademark Rights
	44	緝私艇	Anti-smuggling Vessel
	45	船員名單	Crew List
	46	船員自用不起岸物品清單	List of Crew's Effects Not Intended to Be Taken Ashore
	47	外幣清單	List of Foreign Currencies
	48	進口包件清單	List of Import Parcels
	49	入境及過境旅客清單	List of Inbound and Transit Passengers
	50	麻醉藥品清單	List of Narcotics for Medical Use
	51	船用食物及什物清單	List of Food and Sundries for Use on Board the Ship
	52	過境包件清單	List of Transit Parcels
	53	獎券	Lottery Tickets
	54	船長	Master of the Vessel / Captain
	55	船舶文件	Ship's Documents
	56	大港倡議	Megaports Initiative
	57	金屬探測器	Metal Detector
	58	有價證券	Negotiable Securities
	59	在船上	On Board the Vessel
	60	出境旅客	Outgoing /Outbound /Departing Passenger (Traveler)
	61	巡邏車	Patrol Car
	62	私人行李	Personal Effects /Belongings
63	數量零星郵包	Petty Parcels	
64	藥品	Pharmaceutical Products	

查緝類 Investigation Section	65	繳遞不實文件	Presentation /Submission of False Documents	
	66	防止不法	Prevention of Smuggling /Illegal Activities	
	67	禁止物品	Prohibited Articles	
	68	禁止或限制進/出口	Prohibited /Restricted from Importation /Exportation	
	69	輻射偵測器	Radiation Detector	
	70	抽查	Random Check	
	71	搜索	Search	
	72	緝獲	Seizure	
	73	應罰、應受	Shall Be Liable /Subject to	
	74	船公司或其代理人	Shipping Company or Its Agent	
	75	來源識別碼	Source Identification Code	
	76	臨檢	Spot Check	
	77	過境旅客	Transit Passenger	
	78	後送行李	Unaccompanied Baggage	
	79	未列艙單貨物	Unmanifested Cargo	
	80	價值限額	Value Limits	
	81	動物檢疫證	Veterinary Quarantine Certificate	
	82	離中華民國海岸 24 海浬內	Within 24 Nautical Miles from the Coast of the R.O.C.	
	83	書面申報	Written Declaration	
	84	X 光檢查儀	X-ray Inspection Equipment	
	85	戰略性高科技貨品	Strategic High-tech Commodities	
	86	電子封條	E-seal	
	87	主動式電子封條	Active E-seal	
	88	半主動式電子封條	Semi-active E-seal	
	89	被動式電子封條	Passive E-seal	
	90	無線射頻識別器	RFID (Radio Frequency Identification Device)	
	91	檢舉	Complaint	
	92	提示	Advice	
	93	搜查令	Warrant	
	94	武器彈藥清單	List of Arms and Ammunition	
	95	無線電器材	Radio Apparatus	
		1	估價	Appraisal /Valuation
		2	計算價格	Computed Value
		3	國內銷售價格、	Deductive Value

驗估類 Examination and Valuation Section		扣減價格		
	4	先驗後估	Examination before Valuation	
	5	本批進口核估貨物	Bulk Imported Goods Being Valued /Appraised	
	6	權利金及報酬	Royalties and License Fees	
	7	實付或應付價格	Price Actually Paid or Payable	
	8	提供足額保證	Provide a Sufficient Guarantee	
	9	交易價格	Transaction Value	
	10	同樣貨物之交易價格	Transaction Value of Identical Goods	
	11	進口貨物之交易價格	Transaction Value of Imported Goods	
	12	類似貨物之交易價格	Transaction Value of Similar Goods	
	13	先估後驗	Valuation before Examination	
	14	按合理方法核定完稅價格	Customs Value Determined by Using Reasonable Means	
	15	事後稽核制度	Post-clearance Audit System	
	16	稽核問卷	Audit Questionnaire	
	17	進口貨物價格預審	Advance Ruling for Customs Valuation of Imported Goods	
	18	預估發票	Pro-forma Invoice	
	19	最大銷售數量價格	Selling Price in the Greatest Aggregate Quantity	
	20	銷售合約	Sales Contract/Sales and Purchase Agreement	
	21	內陸運費	Inland Freight	
	22	信用狀	Letter of Credit	
	23	繳驗偽、變造或不實發票或憑證	Submission of Forged, Altered, or False Invoice or Certificate	
	24	貨價申報書	Customs Value Declaration Form	
	保稅類 Bonding Section	1	農業生物科技園區	Agricultural Biotechnology Park
		2	年度盤存	Annual Inventory
3		自主管理	Self-management	
4		用料清表	Bill of Materials	
5		保稅	Bonding	
6		保稅區	Bonded Areas	
7		保稅工廠	Bonded Factory	
8		保稅貨物	Bonded Goods	
9		保稅卡車	Bonded Truck	
10		保稅倉庫	Bonded Warehouse	

保稅類 Bonding Section	11	保稅帳冊	Bonding Account Book
	12	保稅業務人員	Personnel Employed in Bonding Operations
	13	副產品	By-products
	14	按月彙報	Consolidated Monthly Report
	15	海關監管編號	Customs Control Code
	16	除帳	De-booking
	17	監毀	Destroyed under Supervision
	18	展示	Display
	19	分割	Divide/Split up/Segmentation
	20	免稅商店	Duty-free Shop
	21	課稅區	Dutiable Territory
	22	進出園區	Entered into or Released from the Park
	23	設立及管理	Establishment and Administration
	24	查核	Verification
	25	加工出口區	Export Processing Zone
	26	貿易用成品	Finished Goods for Trading
	27	自由貿易港區	Free Trade Zone
	28	分級管理	Graded Management
	29	檢驗	Examine
	30	物流中心	Logistics Center
	31	機器設備	Machinery and Equipment
	32	非保稅貨物	Non-bonded Goods
	33	園區事業	Park Enterprise
	34	登帳	Booking
	35	重整	Reassembly; Reconditioning; Restructuring
	36	登記	Register
	37	重裝	Repack
	38	修理	Repair
	39	保稅物品報廢	Report a Discard of Bonded Goods
	40	科學工業園區	Science-based Industrial Park
	41	下腳	Scraps
	42	自行點驗	Self-checking and Inspection
	43	自用保稅倉庫	Self-provided Bonded Warehouse
	44	半製品	Semi-finished Products
	45	分類	Sort
	46	驗印	Stamping
	47	儲存	Store
	48	繳納保證金	A Deposit of Guarantee
	49	海關監管	Under Supervision of the Customs
	50	物料	Supplies

保稅類 Bonding Section	51	測試	Test
	52	聯鎖倉庫	Joint-lock Warehouse
	53	放行單	Release Order/Certificate
	54	廢品	Waste Materials
	55	加工出口區區內 事業	Enterprises and Business Entities within Export Processing Zone
	56	自由港區事業	Free Trade Zone Enterprises
退稅類 Duty Drawback Section	1	外銷品使用原料 及其供應商資料 清表	List of Raw Materials Used in Export Products and the Information of Their Suppliers
	2	切結書	Affidavit
	3	沖退稅申請書	Application Form for Offsetting or Refund of Duties and Taxes
	4	報單副本	Declaration Duplicate
	5	退稅	Duty Drawback/Tax Refund
	6	記帳	Duty Recorded on Account
	7	沖帳	Duty Offset
	8	外銷品	Export Products
	9	成品出口商	Exporter of Finished Products
	10	原料進口商	Importer of Raw Materials
	11	加工製造商	Export Processing Manufacturer
	12	取消退稅項目	Non-refundable Item
	13	可退稅款	Refundable Duty
	14	審核	Examination
	15	自行具結	Self-executed Affidavit
	16	原料核退標準	Criteria for Refund of Duties and Taxes on Raw Materials
	17	外銷品沖退原料 稅	Offsetting /Refund of Duties and Taxes on Raw Materials for Export Products
	18	書面保證	Written Guarantee
反傾銷稅與平 衡稅類 Anti-dumping Duty and Countervailing Duty Section	1	反傾銷稅	Anti-dumping Duty
	2	最佳可得資料	Best Information Available (BIA)
	3	反傾銷委員會	Committee on Anti-dumping Practices
	4	諮商	Consultation
	5	到岸價格/起岸價 格	CIF (Cost, Insurance, and Freight) Value
	6	傾銷	Dumping
	7	國內產業	Domestic Industry
	8	開發中會員國	Developing Country Members
	9	爭端解決	Dispute Settlement
	10	出口價格	Export Price



反傾銷稅與 平衡稅類 Anti -dumping Duty and Countervailing Duty Section	11	出廠層次	Ex-factory Level	
	12	離岸價格(船上交貨價格)	Free on Board (FOB) Value	
	13	實質損害	Material Injury	
	14	利害關係人	Interested Party	
	15	傾銷差額	Margin of Dumping	
	16	不歧視	Non-discrimination	
	17	正常價格	Normal Value	
	18	臨時措施	Provisional Measures	
	19	初步認定	Preliminary Determination	
	20	價格具結	Price Undertakings	
	21	實地調查程序	Procedures for On-the-spot Investigation	
	22	追溯效力	Retroactivity	
	23	自動失效	Automatically Lapse	
	24	加權平均單位成本	Weighted Average Cost Per Unit	
	25	推定價格	Constructed Value	
	26	產製國	Country of Origin	
	27	落日檢討	Sunset Review	
	28	平衡稅	Countervailing Duty	
	29	補貼	Subsidy	
	30	財務補助	Financial Contribution	
	31	授與利益	Conferring a benefit	
	32	雙重救濟	Double Remedies	
	國際關務 (APEC 類) International Customs Cooperation Affairs (APEC Section)	1	亞太經濟合作	Asia-Pacific Economic Cooperation, APEC
		2	財政部長程序	Finance Ministers' Process, FMP
		3	財政部長會議	Finance Ministers' Meeting
		4	財政次長暨央行副總裁會議	Finance and Central Bank Deputies' Meeting, FCBDM
		5	資深財金官員會議	Senior Finance Officials' Meeting, SFOM
		6	APEC 年度部長會議	APEC Annual Ministerial Meeting
		7	資深官員會議	Senior Officials' Meeting, SOM
		8	關務程序次級委員會	Sub-committee on Customs Procedures, SCCP
		9	反恐任務小組	Counter-terrorism Task Force, CTF
		10	電子商務推動小組	Electronic Commerce Steering Group, ECSG
11		貨櫃安全倡議	Container Security Initiative, CSI	

	12	供應鏈安全綱領	Supply Chain Security Guidelines
	13	茂物宣言	Bogor Declaration
	14	個別行動計畫	Individual Action Plan, IAP
	15	亞太自由貿易區	Free Trade Area of Asia-Pacific, FTAAP
	16	APEC 企業諮詢委員會	APEC Business Advisory Council, ABAC
	17	貿易暨投資委員會	Committee on Trade and Investment, CTI
國際關務 (WTO 類) International Customs Cooperation Affairs (WTO Section)	1	關稅暨貿易總協定	General Agreement on Tariffs and Trade, GATT
	2	最惠國待遇	Most-favored-nation Treatment, MFN
	3	世界貿易組織	World Trade Organization, WTO
	4	補貼暨平衡措施協定	Agreement on Subsidies and Countervailing Measures
	5	反傾銷協定	Agreement on Anti-dumping
	6	關稅估價協定	Agreement on Customs Valuation
	7	原產地規定協定	Agreement on Rules of Origin
	8	防衛協定	Agreement on Safeguards
	9	防衛措施	Safeguard Measures
	10	貿易便捷化	Trade Facilitation
	11	貿易自由化	Trade Liberalization
	12	貿易政策檢討機制	Trade Policy Review Mechanism, TPRM
	13	貿易救濟	Trade Relief
	14	國民待遇	National Treatment
	15	區域貿易協定	Regional Trade Agreements, RTA
	16	世界關務組織	World Customs Organization, WCO
	17	京都公約(簡化暨調和通關程序國際公約)	Kyoto Convention (The International Convention on the Simplification and Harmonization of Customs Procedures)
	18	修正版京都公約	Revised Kyoto Convention, RKC
	19	關務合作理事會	Customs Cooperation Council, CCC
	20	WCO 全球貿易安全與便捷標準架構	WCO Framework of Standards to Secure and Facilitate Global Trade, WCO SAFE
	21	貨物唯一追蹤號碼	Unique Consignment Reference, UCR
	22	貿易便捷化協定	Trade Facilitation Agreement, TFA
其他 Other	1	東南亞國家協會(東協)	Association of Southeast Asian Nations, ASEAN

其他 Other	2	同儕檢視	Peer Review
	3	關務互助協定	Customs Mutual Assistance Agreement, CMAA
	4	通關自動化	Automation of Customs Clearance
	5	能力建構	Capacity Building
	6	核心集團	Core Group
	7	海關貨物報告訊息	Customs Cargo Report Message
	8	海關報單訊息	Customs Declaration Message
	9	海關快遞貨物報關訊息	Customs Express Consignment Declaration Message
	10	海關回應訊息	Customs Response Message
	11	海關查緝走私情報系統	Customs Information System (CIS) on Anti-smuggling
	12	單一關稅架構	Flat-tariff Structure
	13	彈性條款	Flexibility Provisions
	14	水平承諾	Horizontal Commitment
	15	隨到隨辦	Immediate Response upon Inquiry
	16	七月套案	July Package
	17	市場進入	Market Access
	18	服務業之市場進入	Market Access for Services
	19	無拘束承諾	Non-binding Commitments
	20	單一窗口	Single Window
	21	便民服務	Convenient Public Services
	22	專利權權利金	Patent Right Royalties
	23	技術協助	Technical Assistance
	24	境內關外	Within National Territory but Outside Customs Territory
	25	卸下	Unload or Discharge
	26	商標	Trademark
	27	仲裁	Arbitration
	28	野生動物保育法	Wildlife Conservation Act
	29	關港貿單一窗口	Customs-Port-Trade (CPT) Single Window
	30	商品資料倉儲	Commodities Data Warehouse
	31	即用系統	Turnkey System
	32	簽審機關	Licensing Agency
	33	整合邊境管理	Coordinated Border Management
	34	資料調和	Data Harmonization
	35	關港貿資料項目集	Set of Customs-Port-Trade Data Elements

其他 Other	36	納稅者權利保護	Taxpayer Rights Protection
	37	無紙化通關	Paperless System on Import/Export Declarations
	38	進口通關單證合一	Consolidated Import Declarations with Relevant Permits

國有財產業務中英文詞彙對照表 Chinese and English Glossary for the National Property			
類別 Category	項次 Item	中文詞彙 Chinese	英文詞彙 English
組織法規類 Regulations	1	國有財產法	National Property Act
	2	國有財產	National Property
	3	國有財產估價委員會	Assessment Committee of National Property
	4	分支機構	Branch Office
	5	施行細則	Enforcement Rules
	6	自公布日施行	Become Effective from the Date of Promulgation
接收保管業務 Takeover and Custody	1	取得	Acquisition
	2	保管	Safekeeping
	3	接受捐贈	Accept Donation
	4	私有財產	Private Property
	5	地方有財產	Local Government Property
	6	有價證券	Securities
	7	國有土地	National Land
	8	國有登記	Registered as National Property
	9	產權憑證	Certificate of Title
	10	產籍	Property Cadastration
	11	國有財產資料卡	National Property Data Card
	12	財產明細分類帳	Property Detail Category Ledger
	13	分類	Categorized
	14	編號	Numbering
	15	製卡	Card Making
	16	登帳	Keep Accounts
	17	國有財產總帳	General Ledger of National Property
	18	註銷產籍	Write off Property Cadastration
	19	異議登記	Objection Registration
	20	虛偽登記	False Registration
	21	財產類別	Category of Property
	22	檢核；檢查	Inspection
	23	財產增減表	Add-and-subtract Forms of Properties
	24	非公用財產目錄	Non-public Use Properties Catalog
	25	國有財產總目錄	Master Catalog of National Properties
	26	隱匿	Concealing
	27	掘發	Excavation
	28	撈取；打撈	Salvage
	29	掘獲	Dug

	30	財產總值	Total Value of Properties
	31	公用財產目錄	Public Properties Catalog
	32	國有財產經管人員	Person in Charge of National Property
	33	報廢	Scrapped Item
	34	移交	Deliver
	35	接管	Take Over
	36	公用財產變更為非公用財產	Convert Public Use Property into Non-public Use Property
公用財產業務 Public Use Property	1	公用財產	Public Use Property
	2	公務用財產	Official Use Property
	3	公共用財產	Common Use Property
	4	事業用財產	Enterprise Use Property
	5	原定用途	Original Use
	6	國有財產管理人員	Administrators of National Property
	7	公用財產主管機關	Competent Authority of Public Use Property
	8	公用財產管理機關	Administration Authority of Public Use Property
	9	變更用途	Change of Use
	10	撥用	Appropriation
	11	繁盛地區	Prosperous Area
	12	廢止撥用	Abolition of Appropriation
	13	用途廢止	Abolished Usage
	14	變更原定用途	Change of Original Use
	15	借用	Borrowing
	16	臨時性或緊急性之公務用或公共用	Temporary or Emergency Official Use or Common Use
	17	事業用	Enterprise Use
	18	國營事業機關	State-owned Enterprise
	19	國有房屋	State-owned House
	20	現狀接管	Take Over under Current Condition
	21	財產相互交換使用	Exchange Property for Use
管理處分業務 Management and Disposition	1	收益	Revenue
	2	處分	Disposition
	3	非公用財產	Non-public Use Property
	4	委託管理	Entrusted Management
	5	出售	For Sale
	6	贈與	Donation

管理處分 業務 Management and Disposition	7	出租	For Lease	
	8	標租	Lease by Tender	
	9	租賃期限屆滿	Lease Term Expired	
	10	繳清歷年使用補償金	Pay up Compensation for Years of Occupancy	
	11	讓售	For Sale	
	12	不定期租賃關係	Unfixed Term Lease Relation	
	13	承租人	Tenant	
	14	訂定書面契約	Institute Covenant in Writing	
	15	終止租賃關係	Terminate Lease Relation	
	16	約定租賃期限	Agreed on Lease Term	
	17	租金率	Rental Rate	
	18	請求補償	Claim for Compensation	
	19	專案核准	Approved by Special Case	
	20	放租	Leasing	
	21	放領	Granting	
	22	邊際地	Marginal Land	
	23	海岸地	Coastal Land	
	24	海水浴場	Beach	
	25	國有耕地	National Farmland	
	26	與鄰接土地合併建築使用	Joint Construction with Adjacent Land	
	27	公共福利事業	Public Welfare Enterprise	
	28	慈善救濟事業	Charity and Relief Enterprise	
	29	公墓	Cemetery	
	30	墓	Grave	
	31	墳墓	Tomb	
	32	交換所有權	Exchange of Ownership	
	33	租賃關係	Lease Relations	
	34	現狀標售	For Sale by Tender under Current Condition	
	35	騰空辦理標售	Sale by Tender under Vacant Condition	
	36	計價	Evaluation	
	37	放領土地	Granting of Land	
	38	預估售價	Assessed Sale Price	
	39	代管機構	Entrusted Organization	
	40	占用	Occupied	
	41	採取土石	Sand and Gravel Excavation	
	42	袋地通行權	Pass Right	
	43	時效取得地上權	Acquisition of Superficies by Prescription	
	44	不動產役權	Real Estate Easement	
	改良利用業	1	委託經營	Consigned Operation

務 Improvement	2	開發	Development
	3	利用	Utilization
	4	改良	Improvement
	5	委託	Entrust
	6	合作	Cooperation
	7	信託	Trust
	8	改良利用	Improvement and Utilization
	9	改良土地	Land Improvement
	10	興建公務或公共 用房屋	Constructing Official or Common Use Houses
	11	其他非興建房屋 之事業	Other Enterprises Not for Constructing Houses
	12	設定地上權	Establishment of Superficies
	綜合業務 Other	1	使用
2		國庫	National Treasury
3		確定權屬之程序	Identify the Procedures of Ownership
4		異動	Modification
5		滅失	Destroy and Lost
6		毀損	Damage
7		拆卸	Disassemble
8		改裝	Reassemble
9		維護	Maintenance
10		棄置	Discard
11		用途	Use
12		天然資源	Natural Resources
13		建地空置	Vacant Building Sites
14		供作營利使用	For Business Use
15		國有持分	National Ownership Portion
16		國家建設	National Construction
17		提高利用價值	Enhance the Value of Utilization
18		拆卸	Demolition
19		殘料	Scrapped Materials
20		稽察限額	Quota Examination



促參業務中英文詞彙對照表			
Chinese and English Glossary for the Promotion of Private Participation in Infrastructure Projects			
類別 Category	項次 Item	中文詞彙 Chinese	英文詞彙 English
法規及行政 規則類 Acts, Regulations, and Directions	1	促進民間參與 公共建設法	Act for Promotion of Private Participation in Infrastructure Projects
	2	促進民間參與 公共建設法施 行細則	Enforcement Rules of Act for Promotion of Private Participation in Infrastructure Projects
	3	促進民間參與 公共建設公有 土地出租及設 定地上權租金 優惠辦法	Regulations for Favorable Rentals for Private Participation in Public Land Leasing and in the Creation of Superficies in Infrastructure Projects
	4	民間參與公共 建設毗鄰地區 禁建限建辦法	Regulations for the Prohibition of and Restrictions on Construction in Adjacent Areas for Private Participation in Infrastructure Projects
	5	民間參與公共 建設甄審委員 會組織及評審 辦法	Regulations Governing the Organization of the Selection Committee and the Evaluation Measure for Private Participation in Infrastructure Projects
	6	民間參與公共 建設申請及審 核程序爭議處 理規則	Regulations Governing the Application and Evaluation Procedure for Dispute Resolutions of Private Participation in Public Infrastructure Projects
	7	促進民間參與 公共建設法之 重大公共建設 範圍訂定及認 定原則	Guidelines for the Determination and Identification of the Scope of Major Infrastructure Projects under the Act for Promotion of Private Participation in Infrastructure Projects
	8	促進民間參與 公共建設法之 重大公共建設 範圍	Scope of Major Infrastructure Projects under the Act for Promotion of Private Participation in Infrastructure Projects
	9	民間自行規劃 申請參與公共 建設作業辦法	Regulations for Private Institution Applying to Participate in the Infrastructure Project under Its Own Planning
	1	公共建設	Infrastructure Project(s)
	2	重大公共建設	Major Infrastructure Project(s)

促參類 Public-private -partnership	3	民間機構	Private Institution
	4	公營事業	Government-owned Enterprise(s)
	5	主管機關	Competent Authority
	6	主辦機關	Authority-in-charge
	7	營運期間	Period of Operation
	8	公用事業	Public Utility Enterprises
	9	投資契約	Concession Agreement
	10	權利金	Royalties
	11	關係人介入	Step-in Right of the Related Party
	12	公共建設所需 用地	Land Required for the Infrastructure Project
	13	附屬設施	Ancillary Facilities
	14	區段徵收	Expropriation by Zone or Sections
	15	都市計畫主管 機關	Relevant Authorities-in-charge of Urban Planning
	16	區域計畫主管 機關	Relevant Authorities-in-charge of Area Planning
	17	設定地上權	Creation of Superficies
	18	公共建設目的 事業主管機關	Authorities-in-charge of the Relevant Infrastructure Projects
	19	出售公地機關	Relevant Selling Authorities of Government-owned Land
	20	聯合開發	Joint Development
	21	委託開發	Commissioned Development
	22	合作經營	Cooperative Operation
	23	公有土地管理 機關	Management Authorities of Public Land
	24	區段徵收主管 機關	Authorities-in-charge of Zone or Section Expropriation
	25	都市計畫土地 使用分區管制	The Urban Planning Land-use Zoning Control
	26	非都市土地使 用分區管制	The Non-urban Land-use Zoning Control
	27	當地主管建築 機關	Local Authorities-in-charge of Construction
	28	共構	Co-construction
	29	共架	Co-installation
	30	附屬事業	Ancillary Businesses; Ancillary Enterprises
	31	甄審委員會	The Selection Committee
	32	自償能力	Self-financing Ability
	33	金融機構	Financial Institution(s)

促參類 Public -private -partnership	34	特種基金	Special Funds
	35	重大交通建設	Major Transportation Infrastructure Project
	36	指定用途之公司債	Non-discretionary Corporate Bonds
	37	證券主管機關	Authorities-in-charge of Securities
	38	異議	Protest
	39	申訴	Complaint
	40	招標	Invitation to Tender
	41	審標	Evaluation of Tender
	42	決標	Award of Contract
	43	營運費率	Fare Rate
	44	公用事業主管機關	Authorities-in-charge of Public Utilities
	45	營運資產	Operating Assets; Operation Assets
	46	中止興建、營運之一部或全部	To Suspend Part or all of the Construction or the Operation
	47	停止興建、營運之一部或全部	To Cease Part or All of the Construction or the Operation
	48	強制接管營運	Compulsory Take Over
	49	營運權	Operation Concession
	50	有償或無償	With or Without Consideration
	51	公私協力	Public Private Partnership, PPP
	52	交通建設及共同管道	Transportation Facilities and Common Conduits
	53	環境污染防治設施	Environmental Pollution Prevention Facilities
	54	污水下水道、自來水及水利設施	Sewerage, Water Supply, and Water Conservancy Facilities
	55	衛生醫療設施	Sanitation and Medical Facilities
	56	社會及勞工福利設施	Social and Labor Welfare Facilities
	57	文教設施	Cultural and Educational Facilities
	58	觀光遊憩設施	Tourist Attractions and Lodgings
	59	電業設施及公用氣體燃料設施	Power Facilities and Public Gas and Fuel Supply Facilities
	60	運動設施	Sports Facilities
	61	公園綠地設施	Parks and Green Spaces
	62	工業、商業及科技設施	Industrial, Commercial and Hi-tech Facilities

促參類 Public -private -partnership	63	新市鎮開發	Development of New Towns
	64	農業設施	Agricultural Facilities
	65	新建-營運-移轉	Build-operate-transfer, BOT
	66	新建-移轉-營運	Build-transfer-operate, BTO
	67	增建、改建及修 建-營運-移轉	Rehabilitate-operate-transfer, ROT
	68	營運-移轉	Operate-transfer, OT
	69	新建-擁有-營運	Build-own-operate, BOO
	70	被授權機關	Authorized Entity
	71	最優申請人	The Best Applicant
	72	綜合評審	Results of the Comprehensive Review
	73	議約	Contract Negotiation
	74	協調委員會	Mediation Committee
	75	被委託機關	Commissioned Entity
	76	開發許可	Development Permission
	77	甄審標準	Evaluation Criteria
	78	甄審項目	Evaluation Items
	79	營運績效評估	Evaluation of Operation Performance
	80	除外情事	Exception for Violation
	81	可行性評估	Feasibility Study
	82	融資機構	Financing Institute
	83	不可抗力	Force Majeure
	84	獨立機構	Independent Institution
	85	查核	Inspection
	86	投資計畫書	Investment Proposal
	87	融資意願書	Letter of Intent for Financing
	88	甲方協助事項	Party a Support Items
	89	先期規劃	Preliminary Planning
	90	優先定約	Priority to Enter Into Contract
	91	資格審查	Qualification Review
	92	合格申請人	Qualified Applicants
	93	公共藝術	Public Art
	94	退票紀錄	Record of Bounced Checks
	95	規費	Statutory Fee
	96	協力廠商	Contractor
	97	招商文件	Tender Document
	98	入圍申請人	Nominated Applicants
	99	試營運	Trial Operation
	100	政府廳舍設施	Government Office Buildings