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LUẬT THUẾ ĐÀI LOAN

名 稱：所得稅法

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生效狀態	※本法規部分或全部條文尚未生效 本法 103.06.04 修正之第 66-4、66-6、73-2 條條文自一百零四年一月一日施行；第 5、14、17、71、75、79、108、110、126 條條文自一百零四年度施行。
法規類別	行政 ＞ 財政部 ＞ 賦稅目

第 一 章 總則

第 一 節 一般規定

第 1 條	所得稅分為綜合所得稅及營利事業所得稅。
第 2 條	凡有中華民國來源所得之個人，應就其中華民國來源之所得，依本法規定，課徵綜合所得稅。 非中華民國境內居住之個人，而有中華民國來源所得者，除本法另有規定外，其應納稅額，分別就源扣繳。
第 3 條	凡在中華民國境內經營之營利事業，應依本法規定，課徵營利事業所得稅。 營利事業之總機構在中華民國境內者，應就其中華民國境內外全部營利事業所得，合併課徵營利事業所得稅。但其來自中華民國境外之所得，已依所得來源國稅法規定繳納之所得稅，得由納稅義務人提出所得來源國稅務機關發給之同一年度納稅憑證，並取得所在地中華民國使領館或其他經中華民國政府認許機構之簽證後，自其全部營利事業所得結算應納稅額中扣抵。扣抵之數，不得超過因加計其國外所得，而依國內適用稅率計算增加

之結算應納稅額。
營利事業之總機構在中華民國境外，而有中華民國來源所得者，應就其中華民國境內之營利事業所得，依本法規定課徵營利事業所得稅。

第 3-1 條
營利事業繳納屬八十七年度或以後年度之營利事業所得稅，除本法另有規定外，得於盈餘分配時，由其股東或社員將獲配股利總額或盈餘總額所含之稅額，自當年度綜合所得稅結算申報應納稅額中扣抵。

第 3-2 條
委託人為營利事業之信託契約，信託成立時，明定信託利益之全部或一部之受益人為非委託人者，該受益人應將享有信託利益之權利價值，併入成立年度之所得額，依本法規定課徵所得稅。
前項信託契約，明定信託利益之全部或一部之受益人為委託人，於信託關係存續中，變更為非委託人者，該受益人應將其享有信託利益之權利價值，併入變更年度之所得額，依本法規定課徵所得稅。
信託契約之委託人為營利事業，信託關係存續中追加信託財產，致增加非委託人享有信託利益之權利者，該受益人應將其享有信託利益之權利價值增加部分，併入追加年度之所得額，依本法規定課徵所得稅。
前三項受益人不特定或尚未存在者，應以受託人為納稅義務人，就信託成立、變更或追加年度受益人享有信託利益之權利價值，於第七十一條規定期限內，按規定之扣繳率申報納稅；其扣繳率由財政部擬訂，報請行政院核定發布之。

第 3-3 條
信託財產於左列各款信託關係人間，基於信託關係移轉或為其他處分者，不課徵所得稅：
一、因信託行為成立，委託人與受託人間。
二、信託關係存續中受託人變更時，原受託人與新受託人間。
三、信託關係存續中，受託人依信託本旨交付信託財產，受託人與受益人間。
四、因信託關係消滅，委託人與受託人間或受託人與受益人間。
五、因信託行為不成立、無效、解除或撤銷，委託人與受託人間。
前項信託財產在移轉或處分前，因受託人管理或處分信託財產發生之所得，應依第三條之四規定課稅。

第 3-4 條
信託財產發生之收入，受託人應於所得發生年度，按所得類別依本法規定，減除成本、必要費用及損耗後，分別計算受益人之各類所得額，由受益人併入當年度所得額，依本法規定課稅。
前項受益人有二人以上時，受託人應按信託行為明定或可得推知之比例計算各受益人之各類所得額；其計算比例不明或不能推知者，應按各類所得受益人之人數平均計算之。
受益人不特定或尚未存在者，其於所得發生年度依前二項規定計算之所得，應以受託人為納稅義務人，於第七十一條規定期限內，按規定之扣繳率申報納稅，其依第八十九條之一第二項規定計算之已扣繳稅款，得自其應納稅額中減除；其扣繳率，由財政部擬訂，報請行政院核定。

受託人未依第一項至第三項規定辦理者，稽徵機關應按查得之資料核定受益人之所得額，依本法規定課稅。
符合第四條之三各款規定之公益信託，其信託利益於實際分配時，由受益人併入分配年度之所得額，依本法規定課稅。
依法經行政院金融監督管理委員會核准之共同信託基金、證券投資信託基金、期貨信託基金或其他信託基金，其信託利益於實際分配時，由受益人併入分配年度之所得額，依本法規定課稅。

第 4 條

下列各種所得，免納所得稅：
一、（刪除）
二、（刪除）
三、傷害或死亡之損害賠償金，及依國家賠償法規定取得之賠償金。
四、個人因執行職務而死亡，其遺族依法令或規定領取之撫卹金或死亡補償。個人非因執行職務而死亡，其遺族依法令或規定一次或按期領取之撫卹金或死亡補償，應以一次或全年按期領取總額，與第十四條第一項規定之退職所得合計，其領取總額以不超過第十四條第一項第九類規定減除之金額為限。
五、公、教、軍、警人員及勞工所領政府發給之特支費、實物配給或其代金及房租津貼。公營機構服務人員所領單一薪俸中，包括相當於實物配給及房租津貼部分。
六、依法令規定，具有強制性質儲蓄存款之利息。
七、人身保險、勞工保險及軍、公、教保險之保險給付。
八、中華民國政府或外國政府，國際機構、教育、文化、科學研究機關、團體，或其他公私組織，為獎勵進修、研究或參加科學或職業訓練而給與之獎學金及研究、考察補助費等。但受領之獎學金或補助費，如係為授與人提供勞務所取得之報酬，不適用之。
九、各國駐在中華民國使領館之外交官、領事官及其他享受外交官待遇人員在職務上之所得。
十、各國駐在中華民國使領館及其附屬機關內，除外交官、領事官及享受外交官待遇之人員以外之其他各該國國籍職員在職務上之所得。但以各該國對中華民國駐在各該國使領館及其附屬機關內中華民國籍職員，給與同樣待遇者為限。
十一、自國外聘請之技術人員及大專學校教授，依據外國政府機關、團體或教育、文化機構與中華民國政府機關、團體、教育機構所簽訂技術合作或文化教育交換合約，在中華民國境內提供勞務者，其由外國政府機關、團體或教育、文化機構所給付之薪資。
十二、（刪除）
十三、教育、文化、公益、慈善機關或團體，符合行政院規定標準者，其本身之所得及其附屬作業組織之所得。
十四、依法經營不對外營業消費合作社之盈餘。
十五、（刪除）

十六、個人及營利事業出售土地，或個人出售家庭日常使用之衣物、家具，或營利事業依政府規定為儲備戰備物資而處理之財產，其交易之所得。
個人或營利事業出售中華民國六十二年十二月三十一日前所持有股份有限公司股票或公司債，其交易所得額中，屬於中華民國六十二年十二月三十一日前發生之部分。
十七、因繼承、遺贈或贈與而取得之財產。但取自營利事業贈與之財產，不在此限。
十八、各級政府機關之各種所得。
十九、各級政府公有事業之所得。
二十、外國國際運輸事業在中華民國境內之營利事業所得。但以各該國對中華民國之國際運輸事業給與同樣免稅待遇者為限。
二十一、營利事業因引進新生產技術或產品，或因改進產品品質，降低生產成本，而使用外國營利事業所有之專利權、商標權及各種特許權利，經政府主管機關專案核准者，其所給付外國事業之權利金；暨經政府主管機關核定之重要生產事業因建廠而支付外國事業之技術服務報酬。
二十二、外國政府或國際經濟開發金融機構，對中華民國政府或中華民國境內之法人所提供之貸款，及外國金融機構，對其在中華民國境內之分支機構或其他中華民國境內金融事業之融資，其所得之利息。
外國金融機構，對中華民國境內之法人所提供用於重要經濟建設計畫之貸款，經財政部核定者，其所得之利息。
以提供出口融資或保證為專業之外國政府機構及外國金融機構，對中華民國境內之法人所提供或保證之優惠利率出口貸款，其所得之利息。
二十三、個人稿費、版稅、樂譜、作曲、編劇、漫畫及講演之鐘點費之收入。但全年合計數以不超過十八萬元為限。
二十四、政府機關或其委託之學術團體辦理各種考試及各級公私立學校辦理入學考試，發給辦理試務工作人員之各種工作費用。
前項第四款所稱執行職務之標準，由行政院定之。

第 4-1 條

自中華民國七十九年一月一日起，證券交易所得停止課徵所得稅，證券交易損失亦不得自所得額中減除。但自一百零二年一月一日起，個人下列證券交易所得課徵所得稅，其交易損失得依第十四條之二第二項規定自當年度所得額中減除：
一、上市、上櫃或興櫃股票、新股權利證書、股款繳納憑證及表明其權利之證書。
二、前款以外之股票、新股權利證書、股款繳納憑證及表明其權利之證書。

第 4-2 條

依期貨交易稅條例課徵期貨交易稅之期貨交易所得，暫行停止課徵所得稅

；其交易損失，亦不得自所得額中減除。

第 4-3 條

營利事業提供財產成立、捐贈或加入符合左列各款規定之公益信託者，受益人享有該信託利益之權利價值免納所得稅，不適用第三條之二及第四條第一項第十七款但書規定：

一、受託人為信託業法所稱之信託業。
二、各該公益信託除為其設立目的舉辦事業而必須支付之費用外，不以任何方式對特定或可得特定之人給予特殊利益。
三、信託行為明定信託關係解除、終止或消滅時，信託財產移轉於各級政府、有類似目的之公益法人或公益信託。

第 5 條

綜合所得稅之免稅額，以每人全年六萬元為基準。免稅額每遇消費者物價指數較上次調整年度之指數上漲累計達百分之三以上時，按上漲程度調整之。調整金額以千元為單位，未達千元者按百元數四捨五入。

綜合所得稅課稅級距及累進稅率如下：

一、全年綜合所得淨額在五十二萬元以下者，課徵百分之五。
二、超過五十二萬元至一百十七萬元者，課徵二萬六千元，加超過五十二萬元部分之百分之十二。
三、超過一百十七萬元至二百三十五萬元者，課徵十萬零四千元，加超過一百十七萬元部分之百分之二十。
四、超過二百三十五萬元至四百四十萬元者，課徵三十四萬元，加超過二百三十五萬元部分之百分之三十。
五、超過四百四十萬元者，課徵九十五萬五千元，加超過四百四十萬元部分之百分之四十。
六、超過一千萬元者，課徵三百十九萬五千元，加超過一千萬元部分之百分之四十五。

前項課稅級距之金額每遇消費者物價指數較上次調整年度之指數上漲累計達百分之三以上時，按上漲程度調整之。調整金額以萬元為單位，未達萬元者按千元數四捨五入。

綜合所得稅免稅額及課稅級距之金額，於每年度開始前，由財政部依據第一項及前項之規定計算後公告之。所稱消費者物價指數，指行政院主計總處公布至上年度十月底為止十二個月平均消費者物價指數。

營利事業所得稅起徵額及稅率如下：

一、營利事業全年課稅所得額在十二萬元以下者，免徵營利事業所得稅。
二、營利事業全年課稅所得額超過十二萬元者，就其全部課稅所得額課徵百分之十七。但其應納稅額不得超過營利事業課稅所得額超過十二萬元部分之半數。

第 5-1 條

綜合所得稅之標準扣除額、薪資所得特別扣除額及身心障礙特別扣除額以第十七條規定之金額為基準，其計算調整方式，準用第五條第一項及第四項之規定。

前項扣除額及第五條免稅額之基準，應依所得水準及基本生活變動情形，

每三年評估一次。

第 6 條	本法規定各種金額，均以新台幣為單位。
第 6-1 條	個人及營利事業成立、捐贈或加入符合第四條之三各款規定之公益信託之財產，適用第十七條及第三十六條有關捐贈之規定。
第 6-2 條	信託行為之受託人就各信託，應分別設置帳簿，詳細記載各信託之收支項目，其支出並應取得憑證。

第 二 節 名詞定義

第 7 條	本法稱人，係指自然人及法人。本法稱個人，係指自然人。 本法稱中華民國境內居住之個人，指左列兩種： 一、在中華民國境內有住所，並經常居住中華民國境內者。 二、在中華民國境內無住所，而於一課稅年度內在中華民國境內居留合計滿一百八十三天者。 本法稱非中華民國境內居住之個人，係指前項規定以外之個人。 本法稱納稅義務人，係指依本法規定，應申報或繳納所得稅之人。 本法稱扣繳義務人，係指依本法規定，應自付與納稅義務人之給付中扣繳所得稅款之人。
第 8 條	本法稱中華民國來源所得，係指左列各項所得： 一、依中華民國公司法規定設立登記成立之公司，或經中華民國政府認許在中華民國境內營業之外國公司所分配之股利。 二、中華民國境內之合作社或合夥組織營利事業所分配之盈餘。 三、在中華民國境內提供勞務之報酬。但非中華民國境內居住之個人，於一課稅年度內在中華民國境內居留合計不超過九十天者，其自中華民國境外僱主所取得之勞務報酬不在此限。 四、自中華民國各級政府、中華民國境內之法人及中華民國境內居住之個人所取得之利息。 五、在中華民國境內之財產因租賃而取得之租金。 六、專利權、商標權、著作權、秘密方法及各種特許權利，因在中華民國境內供他人使用所取得之權利金。 七、在中華民國境內財產交易之增益。 八、中華民國政府派駐國外工作人員，及一般雇用人員在國外提供勞務之報酬。 九、在中華民國境內經營工商、農林、漁牧、礦冶等業之盈餘。 十、在中華民國境內參加各種競技、競賽、機會中獎等之獎金或給與。 十一、在中華民國境內取得之其他收益。
第 9 條	本法稱財產交易所得及財產交易損失，係指納稅義務人並非為經常買進、賣出之營利活動而持有之各種財產，因買賣或交換而發生之增益或損失。

第 10 條　本法稱固定營業場所係指經營事業之固定場所，包括管理處、分支機構、事務所、工廠、工作場、棧房、礦場及建築工程場所。但專為採購貨品用之倉棧或保養場所，其非用以加工製造貨品者，不在此限。
本法稱營業代理人係指合於左列任一條件之代理人：
一、除代理採購事務外，並有權經常代表其所代理之事業接洽業務，並簽訂契約者。
二、經常儲備屬於其所代理之事業之產品，並代表其所代理之事業將此項貨品交付與他人者。
三、經常為其所代理之事業接受訂貨者。

第 11 條　本法稱執行業務者，係指律師、會計師、建築師、技師、醫師、藥師、助產士、著作人、經紀人、代書人、工匠、表演人及其他以技藝自力營生者。
本法稱營利事業，係指公營、私營或公私合營，以營利為目的，具備營業牌號或場所之獨資、合夥、公司及其他組織方式之工、商、農、林、漁、牧、礦冶等營利事業。
本法稱公有事業，係指各級政府為達成某項事業目的而設置，不作損益計算及盈餘分配之事業組織。
本法稱教育、文化、公益、慈善機關或團體，係以合於民法總則公益社團及財團之組織，或依其他關係法令，經向主管機關登記或立案成立者為限。
本法稱合作社，係指依合作社法組織，向所在地主管機關登記設立，並依法經營業務之各種合作社。但不合上項規定之組織，雖其所營業務具有合作性質者，不得以合作社論。
本法所稱課稅年度，於適用於有關個人綜合所得稅時，係指每年一月一日起至十二月三十一日止。

第 12 條　（刪除）

第 二 章 綜合所得稅

第 13 條　個人之綜合所得稅，就個人綜合所得總額，減除免稅額及扣除額後之綜合所得淨額計徵之。

第 14 條　個人之綜合所得總額，以其全年下列各類所得合併計算之：
第一類：營利所得：公司股東所獲分配之股利總額、合作社社員所獲分配之盈餘總額、合夥組織營利事業之合夥人每年度應分配之盈餘總額、獨資資本主每年自其獨資經營事業所得之盈餘總額及個人一時貿易之盈餘皆屬之。
公司股東所獲分配之股利總額或合作社社員所獲分配之盈餘總額，應按股利憑單所載股利淨額或盈餘淨額與可扣抵稅額之合計數計算之；合夥人應分配之盈餘總額或獨資資本主經營獨資事業所得之盈餘總額，除獨資、合夥組織為小規模營利事業者，按核定

之營利事業所得額計算外，應按核定之營利事業所得額減除全年應納稅額半數後之餘額計算之。

第二類：執行業務所得：凡執行業務者之業務或演技收入，減除業務所房租或折舊、業務上使用器材設備之折舊及修理費，或收取代價提供顧客使用之藥品、材料等之成本、業務上雇用人員之薪資、執行業務之旅費及其他直接必要費用後之餘額為所得額。

執行業務者至少應設置日記帳一種，詳細記載其業務收支項目；業務支出，應取得確實憑證。帳簿及憑證最少應保存五年；帳簿、憑證之設置、取得、保管及其他應遵行事項之辦法，由財政部定之。

執行業務者為執行業務而使用之房屋及器材、設備之折舊，依固定資產耐用年數表之規定。執行業務費用之列支，準用本法有關營利事業所得稅之規定；其帳簿、憑證之查核、收入與費用之認列及其他應遵行事項之辦法，由財政部定之。

第三類：薪資所得：凡公、教、軍、警、公私事業職工薪資及提供勞務者之所得：

一、薪資所得之計算，以在職務上或工作上取得之各種薪資收入為所得額。

二、前項薪資包括：薪金、俸給、工資、津貼、歲費、獎金、紅利及各種補助費。但為雇主之目的，執行職務而支領之差旅費、日支費及加班費不超過規定標準者，及依第四條規定免稅之項目，不在此限。

三、依勞工退休金條例規定自願提繳之退休金或年金保險費，合計在每月工資百分之六範圍內，不計入提繳年度薪資所得課稅；年金保險費部分，不適用第十七條有關保險費扣除之規定。

第四類：利息所得：凡公債、公司債、金融債券、各種短期票券、存款及其他貸出款項利息之所得：

一、公債包括各級政府發行之債票、庫券、證券及憑券。

二、有獎儲蓄之中獎獎金，超過儲蓄額部分，視為存款利息所得。

三、短期票券指期限在一年期以內之國庫券、可轉讓銀行定期存單、公司與公營事業機構發行之本票或匯票及其他經目的事業主管機關核准之短期債務憑證。

短期票券到期兌償金額超過首次發售價格部分為利息所得，除依第八十八條規定扣繳稅款外，不併計綜合所得總額。

第五類：租賃所得及權利金所得：凡以財產出租之租金所得，財產出典典價經運用之所得或專利權、商標權、著作權、秘密方法及各種特許權利，供他人使用而取得之權利金所得：

一、財產租賃所得及權利金所得之計算，以全年租賃收入或權利

金收入，減除必要損耗及費用後之餘額為所得額。

二、設定定期之永佃權及地上權取得之各種所得，視為租賃所得。

三、財產出租，收有押金或任何款項類似押金者，或以財產出典而取得典價者，均應就各該款項按當地銀行業通行之一年期存款利率，計算租賃收入。

四、將財產借與他人使用，除經查明確係無償且非供營業或執行業務者使用外，應參照當地一般租金情況，計算租賃收入，繳納所得稅。

五、財產出租，其約定之租金，顯較當地一般租金為低，稽徵機關得參照當地一般租金調整計算租賃收入。

第六類：自力耕作、漁、牧、林、礦之所得：全年收入減除成本及必要費用後之餘額為所得額。

第七類：財產交易所得：凡財產及權利因交易而取得之所得：

一、財產或權利原為出價取得者，以交易時之成交價額，減除原始取得之成本，及因取得、改良及移轉該項資產而支付之一切費用後之餘額為所得額。

二、財產或權利原為繼承或贈與而取得者，以交易時之成交價額，減除繼承時或受贈與時該項財產或權利之時價及因取得、改良及移轉該項財產或權利而支付之一切費用後之餘額為所得額。

三、個人購買或取得股份有限公司之記名股票或記名公司債、各級政府發行之債券或銀行經政府核准發行之開發債券，持有滿一年以上者，於出售時，得僅以其交易所得之半數作為當年度所得，其餘半數免稅。

第八類：競技、競賽及機會中獎之獎金或給與：凡參加各種競技比賽及各種機會中獎之獎金或給與皆屬之：

一、參加競技、競賽所支付之必要費用，准予減除。

二、參加機會中獎所支付之成本，准予減除。

三、政府舉辦之獎券中獎獎金，除依第八十八條規定扣繳稅款外，不併計綜合所得總額。

第九類：退職所得：凡個人領取之退休金、資遣費、退職金、離職金、終身俸、非屬保險給付之養老金及依勞工退休金條例規定辦理年金保險之保險給付等所得。但個人歷年自薪資所得中自行繳付之儲金或依勞工退休金條例規定提繳之年金保險費，於提繳年度已計入薪資所得課稅部分及其孳息，不在此限：

一、一次領取者，其所得額之計算方式如下：

（一）一次領取總額在十五萬元乘以退職服務年資之金額以下者，所得額為零。

（二）超過十五萬元乘以退職服務年資之金額，未達三十萬元乘

以退職服務年資之金額部分，以其半數為所得額。

（三）超過三十萬元乘以退職服務年資之金額部分，全數為所得額。

退職服務年資之尾數未滿六個月者，以半年計；滿六個月者，以一年計。

二、分期領取者，以全年領取總額，減除六十五萬元後之餘額為所得額。

三、兼領一次退職所得及分期退職所得者，前二款規定可減除之金額，應依其領取一次及分期退職所得之比例分別計算之。

第十類：其他所得：不屬於上列各類之所得，以其收入額減除成本及必要費用後之餘額為所得額。但告發或檢舉獎金、與證券商或銀行從事結構型商品交易之所得，除依第八十八條規定扣繳稅款外，不併計綜合所得總額。

前項各類所得，如為實物、有價證券或外國貨幣，應以取得時政府規定之價格或認可之兌換率折算之；未經政府規定者，以當地時價計算。

個人綜合所得總額中，如有自力經營林業之所得、受僱從事遠洋漁業，於每次出海後一次分配之報酬、一次給付之撫卹金或死亡補償，超過第四條第一項第四款規定之部分及因耕地出租人收回耕地，而依平均地權條例第七十七條規定，給予之補償等變動所得，得僅以半數作為當年度所得，其餘半數免稅。

第一項第九類規定之金額，每遇消費者物價指數較上次調整年度之指數上漲累計達百分之三以上時，按上漲程度調整之。調整金額以千元為單位，未達千元者按百元數四捨五入。其公告方式及所稱消費者物價指數準用第五條第四項之規定。

第 14-1 條

自中華民國九十六年一月一日起，個人持有公債、公司債及金融債券之利息所得，應依第八十八條規定扣繳稅款，不併計綜合所得總額。

自中華民國九十九年一月一日起，個人取得下列所得，應依第八十八條規定扣繳稅款，扣繳率為百分之十，不併計綜合所得總額：

一、短期票券到期兌償金額超過首次發售價格部分之利息所得。

二、依金融資產證券化條例或不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息所得。

三、以前項或前二款之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息所得。

四、與證券商或銀行從事結構型商品交易之所得。

第一項及前項第一款至第三款之利息所得，不適用第十七條第一項第二款第三目之三儲蓄投資特別扣除之規定。

第 14-2 條

第四條之一但書規定之證券交易所得或損失之計算，應依第十四條第一項第七類規定辦理。

個人有證券交易損失者，得自當年度證券交易所得中減除，其不足減除者

，不得自以後年度之證券交易所得中減除。證券交易損失之減除，以依實際成交價格及原始取得成本計算損益者為限。

納稅義務人本人、配偶及合於第十七條規定申報減除扶養親屬免稅額之受扶養親屬依前二項規定計算之證券交易所得額，不併計綜合所得總額，按百分之十五之稅率分開計算應納稅額，由納稅義務人合併報繳。

自中華民國一百零二年一月一日起，個人出售第四條之一但書第一款規定之證券，除有下列情形之一，應依前三項規定計算證券交易所得額及應納稅額外，證券交易所得額以零計算：

一、當年度出售興櫃股票數量合計在十萬股以上者。

二、初次上市、上櫃前取得之股票，於上市、上櫃以後出售者。但有下列情形之一者，不包括在內：

（一）屬一百零一年十二月三十一日以前初次上市、上櫃之股票。

（二）個人每年所持有該年度各該初次上市、上櫃公司股票，屬承銷取得數量在一萬股以下。

三、非中華民國境內居住之個人。

自中華民國一百零四年一月一日起，中華民國境內居住之個人出售第四條之一但書第一款規定之證券，其一年度出售金額合計超過十億元者，應就超過十億元之金額部分，依千分之五計算證券交易所得額，按百分之二十之稅率分開計算應納稅額，不併計綜合所得總額。稽徵機關應於每年四月底前填具稅額計算通知書連同繳款書寄發納稅義務人，納稅義務人於第七十一條第一項規定期限內繳納稅款者，免將該證券交易所得額辦理結算申報。

前項個人得選擇依第一項至第三項規定計算證券交易所得額及應納稅額，依第七十一條第一項規定辦理結算申報，不適用前項規定。

第五項所定一年度出售金額之計算，以轉讓第四條之一但書第一款規定證券之金額加總計算。但第四項第一款、第二款規定證券之出售金額及透過第三條之四第六項規定信託基金之出售金額，不予計入。

個人出售第四條之一但書規定之證券，其成本之計算，應採用加權平均法；其適用第十四條第一項第七類第三款持有期間及第四項第二款規定證券之認定，應採用先進先出法。

個人於初次上市、上櫃前取得之股票，於上市、上櫃以後繼續持有滿三年以上者，以其證券交易所得之四分之一作為當年度所得額，不適用第十四條第一項第七類第三款規定。

證券交易所得或損失之查核，有關其成交價格、成本及費用認定方式、未申報或未能提出實際成交價格或原始取得成本者之核定等事項之辦法，由財政部定之。

本法中華民國一百零二年六月二十五日修正之條文施行前，個人已向其證券戶所屬證券商申請選定自一百零二年起依第一項至第三項規定計算證券交易所得額及應納稅額，而納稅義務人綜合所得稅尚未核課或尚未核課確定之案件，其證券交易所得額之計算，適用第四項規定。

第 14-3 條　個人與國內外其他個人或營利事業、教育、文化、公益、慈善機關或團體相互間，如有藉資金、股權之移轉或其他虛偽之安排，不當為他人或自己規避或減少納稅義務者，稽徵機關為正確計算相關納稅義務人之所得額及應納稅額，得報經財政部核准，依查得資料，按實際交易事實依法予以調整。

第 15 條　納稅義務人之配偶，及合於第十七條規定得申報減除扶養親屬免稅額之受扶養親屬，有前條各類所得者，應由納稅義務人合併報繳。納稅義務人主體一經選定，得於該申報年度結算申報期間屆滿後六個月內申請變更。

納稅義務人得就其本人或配偶之薪資所得分開計算稅額，由納稅義務人合併報繳。計算該稅額時，僅得減除薪資所得分開計算者依第十七條規定計算之免稅額及薪資所得特別扣除額；其餘符合規定之各項免稅額及扣除額一律由納稅義務人申報減除，並不得再減除薪資所得分開計算者之免稅額及薪資所得特別扣除額。

第 16 條　按前兩條規定計算個人綜合所得總額時，如納稅義務人及其配偶經營兩個以上之營利事業，其中有虧損者，得將核定之虧損就核定之營利所得中減除，以其餘額為所得額。

前項減除，以所營營利事業均係使用本法第七十七條所稱「藍色申報書」申報者為限；但納稅義務人未依期限申報綜合所得稅者，不得適用。

第 17 條　按第十四條至第十四條之二及前二條規定計得之個人綜合所得總額，減除下列免稅額及扣除額後之餘額，為個人之綜合所得淨額：

一、免稅額：納稅義務人按規定減除其本人、配偶及合於下列規定扶養親屬之免稅額；納稅義務人及其配偶年滿七十歲者，免稅額增加百分之五十。但依第十五條第二項規定分開計算稅額者，納稅義務人不得再減除薪資所得分開計算者之免稅額：

（一）納稅義務人及其配偶之直系尊親屬，年滿六十歲，或無謀生能力，受納稅義務人扶養者。其年滿七十歲受納稅義務人扶養者，免稅額增加百分之五十。

（二）納稅義務人之子女未滿二十歲，或滿二十歲以上而因在校就學、身心障礙或無謀生能力受納稅義務人扶養者。

（三）納稅義務人及其配偶之同胞兄弟、姊妹未滿二十歲，或滿二十歲以上而因在校就學、身心障礙或無謀生能力受納稅義務人扶養者。

（四）納稅義務人其他親屬或家屬，合於民法第一千一百十四條第四款及第一千一百二十三條第三項之規定，未滿二十歲，或滿二十歲以上而因在校就學、身心障礙或無謀生能力，確係受納稅義務人扶養者。

二、扣除額：納稅義務人就下列標準扣除額或列舉扣除額擇一減除外，並減除特別扣除額：

（一）標準扣除額：納稅義務人個人扣除九萬元；有配偶者加倍扣除之。

（二）列舉扣除額：

1.捐贈：納稅義務人、配偶及受扶養親屬對於教育、文化、公益、慈善機構或團體之捐贈總額最高不超過綜合所得總額百分之二十為限。但有關國防、勞軍之捐贈及對政府之捐獻，不受金額之限制。

2.保險費：納稅義務人、配偶或受扶養直系親屬之人身保險、勞工保險、國民年金保險及軍、公、教保險之保險費，每人每年扣除數額以不超過二萬四千元為限。但全民健康保險之保險費不受金額限制。

3.醫藥及生育費：納稅義務人、配偶或受扶養親屬之醫藥費及生育費，以付與公立醫院、全民健康保險特約醫療院、所，或經財政部認定其會計紀錄完備正確之醫院者為限。但受有保險給付部分，不得扣除。

4.災害損失：納稅義務人、配偶或受扶養親屬遭受不可抗力之災害損失。但受有保險賠償或救濟金部分，不得扣除。

5.購屋借款利息：納稅義務人、配偶及受扶養親屬購買自用住宅，向金融機構借款所支付之利息，其每一申報戶每年扣除數額以三十萬元為限。但申報有儲蓄投資特別扣除額者，其申報之儲蓄投資特別扣除金額，應在上項購屋借款利息中減除；納稅義務人依上述規定扣除購屋借款利息者，以一屋為限。

6.房屋租金支出：納稅義務人、配偶及受扶養直系親屬在中華民國境內租屋供自住且非供營業或執行業務使用者，其所支付之租金，每一申報戶每年扣除數額以十二萬元為限。但申報有購屋借款利息者，不得扣除。

（三）特別扣除額：

1.財產交易損失：納稅義務人、配偶及受扶養親屬財產交易損失，其每年度扣除額，以不超過當年度申報之財產交易之所得為限；當年度無財產交易所得可資扣除，或扣除不足者，得以以後三年度之財產交易所得扣除之。財產交易損失之計算，準用第十四條第一項第七類關於計算財產交易增益之規定。

2.薪資所得特別扣除：納稅義務人、配偶或受扶養親屬之薪資所得，每人每年扣除數額以十二萬八千元為限。

3.儲蓄投資特別扣除：納稅義務人、配偶及受扶養親屬於金融機構之存款利息、儲蓄性質信託資金之收益及公司公開發行並上市之記名股票之股利，合計全年扣除數額以二十七萬元為限。但依郵政儲金匯兌法規定免稅之存簿儲金利息及本法規定分離課稅之利息，不包括在內。

4.身心障礙特別扣除：納稅義務人、配偶或受扶養親屬如為領有身心障礙手冊或身心障礙證明者，及精神衛生法第三條第四款規定之病人，每人每年扣除十二萬八千元。

5.教育學費特別扣除：納稅義務人就讀大專以上院校之子女之教育

學費每人每年之扣除數額以二萬五千元為限。但空中大學、專校及五專前三年及已接受政府補助者，不得扣除。

6.幼兒學前特別扣除：自中華民國一百零一年一月一日起，納稅義務人五歲以下之子女，每人每年扣除二萬五千元。但有下列情形之一者，不得扣除：

（1）經減除本特別扣除額後，納稅義務人全年綜合所得稅適用稅率在百分之二十以上，或依第十五條第二項規定計算之稅額適用稅率在百分之二十以上。

（2）納稅義務人依所得基本稅額條例第十二條規定計算之基本所得額超過同條例第十三條規定之扣除金額。

納稅義務人或其配偶之薪資所得依第十五條第二項規定，分開計算稅額者，該薪資所得者之免稅額及薪資所得特別扣除額，應自分開計算稅額之薪資所得中減除；其餘符合前項規定之免稅額或扣除額，不得自分開計算稅額之薪資所得中減除，應一律由納稅義務人申報減除。

依第七十一條規定應辦理結算申報而未辦理，經稽徵機關核定應納稅額者，均不適用第一項第二款第二目列舉扣除額之規定。

第 17-1 條　個人於年度進行中因死亡或離境，依第七十一條之一規定辦理綜合所得稅結算申報者，其免稅額及標準扣除額之減除，應分別按該年度死亡前日數，或在中華民國境內居住日數，占全年日數之比例，換算減除。

第 17-2 條　納稅義務人出售自用住宅之房屋所繳納該財產交易所得部分之綜合所得稅額，自完成移轉登記之日起二年內，如重購自用住宅之房屋，其價額超過原出售價額者，得於重購自用住宅之房屋完成移轉登記之年度自其應納綜合所得稅額中扣抵或退還。但原財產交易所得已依本法規定自財產交易損失中扣抵部分不在此限。

前項規定於先購後售者亦適用之。

第 17-3 條　納稅義務人及與其合併報繳之配偶暨受其扶養親屬，自中華民國八十八年一月一日起取得公司公開發行並上市之記名股票之股利，不適用第十七條第一項第二款第三目第三小目儲蓄投資特別扣除之規定。

第 三 章 營利事業所得稅

第 一 節 登記

第 18 條　（刪除）

第 19 條　（刪除）

第 20 條　（刪除）

第 二 節 帳簿憑證與會計紀錄

第 21 條　營利事業應保持足以正確計算其營利事業所得額之帳簿憑證及會計紀錄。

前項帳簿憑證及會計紀錄之設置、取得、使用、保管、會計處理及其他有關事項之管理辦法，由財政部定之。

第 22 條　會計基礎，凡屬公司組織者，應採用權責發生制，其非公司組織者，得因原有習慣或因營業範圍狹小，申報該管稽徵機關採用現金收付制。
前項關於非公司組織所採會計制度，既經確定仍得變更，惟須於各會計年度開始三個月前申報該管稽徵機關。

第 23 條　會計年度應為每年一月一日起至十二月三十一日止，但因原有習慣或營業季節之特殊情形呈經該管稽徵機關核准者，得變更起訖日期。

第 三 節 營利事業所得額

第 24 條　營利事業所得之計算，以其本年度收入總額減除各項成本費用、損失及稅捐後之純益額為所得額。所得額之計算，涉有應稅所得及免稅所得者，其相關之成本、費用或損失，除可直接合理明確歸屬者，得個別歸屬認列外，應作合理之分攤；其分攤辦法，由財政部定之。
營利事業帳載應付未付之帳款、費用、損失及其他各項債務，逾請求權時效尚未給付者，應於時效消滅年度轉列其他收入，俟實際給付時，再以營業外支出列帳。
營利事業有第十四條第一項第四類利息所得中之短期票券利息所得，除依第八十八條規定扣繳稅款外，不計入營利事業所得額。但營利事業持有之短期票券發票日在中華民國九十九年一月一日以後者，其利息所得應計入營利事業所得額課稅。
自中華民國九十九年一月一日起，營利事業持有依金融資產證券化條例或不動產證券化條例規定發行之受益證券或資產基礎證券，所獲配之利息所得應計入營利事業所得額課稅，不適用金融資產證券化條例第四十一條第二項及不動產證券化條例第五十條第三項分離課稅之規定。
總機構在中華民國境外之營利事業，因投資於國內其他營利事業，所獲配之股利淨額或盈餘淨額，除依第八十八條規定扣繳稅款外，不計入營利事業所得額。

第 24-1 條　營利事業持有公債、公司債及金融債券，應按債券持有期間，依債券之面值及利率計算利息收入。
前項利息收入依規定之扣繳率計算之稅額，得自營利事業所得稅結算申報應納稅額中減除。
營利事業於二付息日間購入第一項債券並於付息日前出售者，應以售價減除購進價格及依同項規定計算之利息收入後之餘額為證券交易所得或損失。
自中華民國九十九年一月一日起，營利事業以第一項、前條第二項、第三項規定之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息所得，應依第八十八條規定扣繳稅款，並計入營利事業所得額課稅；該扣繳稅款得自營利事業所得稅結算申報應納稅額中減除。

第 24-2 條

經目的事業主管機關核准發行認購（售）權證者，發行人發行認購（售）權證，於該權證發行日至到期日期間，基於風險管理而買賣經目的事業主管機關核可之有價證券及衍生性金融商品之交易所得或損失，應併計發行認購（售）權證之損益課稅，不適用第四條之一及第四條之二規定。但基於風險管理而買賣經目的事業主管機關核可之認購（售）權證與標的有價證券之交易損失及買賣依期貨交易稅條例課徵期貨交易稅之期貨之交易損失，超過發行認購（售）權證權利金收入減除各項相關發行成本與費用後之餘額部分，不得減除。

經目的事業主管機關核可經營之衍生性金融商品交易，其交易損益，應於交易完成結算後，併入交易完成年度之營利事業所得額課稅，不適用第四條之一及第四條之二規定。

第 24-3 條

公司組織之股東、董事、監察人代收公司款項不於相當期間照繳，或挪用公司款項，應按該等期間所屬年度一月一日臺灣銀行之基準利率計算公司利息收入課稅。但公司如係遭侵占、背信或詐欺，已依法提起訴訟或經檢察官提起公訴者，不予計算。

公司之資金貸與股東或任何他人未收取利息，或約定之利息偏低者，除屬預支職工薪資者外，應按資金貸與期間所屬年度一月一日臺灣銀行之基準利率計算公司利息收入課稅。

第 24-4 條

自一百年度起，總機構在中華民國境內經營海運業務之營利事業，符合一定要件，經中央目的事業主管機關核定者，其海運業務收入得選擇依第二項規定按船舶淨噸位計算營利事業所得額；海運業務收入以外之收入，其所得額之計算依本法相關規定辦理。

前項營利事業每年度海運業務收入之營利事業所得額，得依下列標準按每年三百六十五日累計計算：

一、各船舶之淨噸位在一千噸以下者，每一百淨噸位之每日所得額為六十七元。

二、超過一千噸至一萬噸者，超過部分每一百淨噸位之每日所得額為四十九元。

三、超過一萬噸至二萬五千噸者，超過部分每一百淨噸位之每日所得額為三十二元。

四、超過二萬五千噸者，超過部分每一百淨噸位之每日所得額為十四元。

營利事業經營海運業務收入經依第一項規定選擇依項規定計算營利事業所得額者，一經選定，應連續適用十年，不得變更；適用期間如有不符合第一項所定一定要件，經中央目的事業主管機關廢止核定者，自不符合一定要件之年度起連續五年，不得再選擇依前項規定辦理。

營利事業海運業務收入選擇依第二項規定計算營利事業所得額者，其當年度營利事業所得稅結算申報，不適用下列規定：

一、第三十九條第一項但書關於虧損扣除規定。

二、其他法律關於租稅減免規定。

第一項之一定要件、業務收入範圍、申請之期限、程序及其他應遵行事項之辦法，由財政部會商中央目的事業主管機關定之。

第 25 條

總機構在中華民國境外之營利事業，在中華民國境內經營國際運輸、承包營建工程、提供技術服務或出租機器設備等業務，其成本費用分攤計算困難者，不論其在中華民國境內是否設有分支機構或代理人，得向財政部申請核准，或由財政部核定，國際運輸業務按其在中華民國境內之營業收入之百分之十，其餘業務按其在中華民國境內之營業收入之百分之十五為中華民國境內之營利事業所得額。但不適用第三十九條關於虧損扣除之規定。

前項所稱在中華民國境內之營業收入，其屬於經營國際運輸業務者，依左列之規定：

一、海運事業：指自中華民國境內承運出口客貨所取得之全部票價或運費。

二、空運事業：

（一）客運：指自中華民國境內起站至中華民國境外第一站間之票價。

（二）貨運：指承運貨物之全程運費。但載貨出口之國際空運事業，如因航線限制等原因，在航程中途將承運之貨物改由其他國際空運事業之航空器轉載者，按該國際空運事業實際載運之航程運費計算。

前項第二款第一目所稱中華民國境外之第一站，由財政部以命令定之。

第 26 條

國外影片事業在中華民國境內無分支機構，經由營業代理人出租影片之收入，應以其二分之一為在中華民國境內之營利事業所得額，其在中華民國境內設有分支機構者，出租影片之成本，得按片租收入百分之四十五計列。

第 27 條

營利事業之進貨未取得進貨憑證或未將進貨憑證保存，或按址查對不確者，稽徵機關得按當年度當地該項貨品之最低價格核定其進貨成本。

營利事業之銷貨未給與他人銷貨憑證或未將銷貨憑證存根保存者，稽徵機關得按當年度當地該項貨品之最高價格核定其銷貨價格。

第 28 條

製造業耗用之原料超過各該業通常水準者，其超過部份非經提出正當理由經稽徵機關查明屬實者不予減除。

第 29 條

資本之利息為盈餘之分配，不得列為費用或損失。

第 30 條

借貸款項之利息其應在本營業年度內負擔者准予減除。

借貸款項約載利率超過法定利率時，仍按當地商業銀行最高利率核計，但非銀行貸款原經稽徵機關參酌市場利率核定最高標準者，得從其核定。

第 31 條

（刪除）

第 31-1 條

（刪除）

第 32 條　營利事業職工之薪資、合於左列規定者，得以費用或損失列支：

一、公司、合作社職工之薪資，經預先決定或約定執行業務之股東、董事、監察人之薪資，經組織章程規定或股東大會或社員大會預先議決，不論營業盈虧必須支付者。

二、合夥及獨資組織之職工薪資、執行業務之合夥人及資本主之薪資，不論營業盈虧必須支付，且不超過同業通常水準者。

第 33 條　適用勞動基準法之營利事業，依勞動基準法提撥之勞工退休準備金，或依勞工退休金條例提繳之勞工退休金或年金保險費，每年度得在不超過當年度已付薪資總額百分之十五限度內，以費用列支。

非適用勞動基準法之營利事業定有職工退休辦法者，每年度得在不超過當年度已付薪資總額百分之四限度內，提列職工退休金準備，並以費用列支。但營利事業設置職工退休基金，與該營利事業完全分離，其保管、運用及分配等符合財政部之規定者，每年度得在不超過當年度已付薪資總額百分之八限度內，提撥職工退休基金，並以費用列支。

已依前二項規定提撥勞工退休準備金、提列職工退休金準備或提撥職工退休基金者，以後職工退休或資遣，依規定發給退休金或資遣費時，應先由勞工退休準備金、職工退休金準備或職工退休基金項下支付或沖轉；不足支付或沖轉時，始得以當年度費用列支。

營利事業因解散、廢止、合併或轉讓，依第七十五條規定計算清算所得時，勞工退休準備金或職工退休金準備或職工退休基金之累積餘額，應轉作當年度收益處理。

第 34 條　建築物、船舶、機械、工具、器具及其他營業上之設備，因擴充換置改良修理之支出所增加之價值或效能，非兩年內所能耗竭者，為資本之增加，不得列為費用或損失。

第 35 條　凡遭受不可抗力之災害損失受有保險賠償部份，不得列為費用或損失。

第 36 條　營利事業之捐贈，得依左列規定，列為當年度費用或損失：

一、為協助國防建設、慰勞軍隊、對各級政府之捐贈，以及經財政部專案核准之捐贈，不受金額限制。

二、除前款規定之捐贈外，凡對合於第十一條第四項規定之機關、團體之捐贈，以不超過所得額百分之十為限。

第 37 條　業務上直接支付之交際應酬費用，其經取得確實單據者，得分別依左列之限度，列為費用或損失：

一、以進貨為目的，於進貨時所直接支付之交際應酬費用：全年進貨貨價在三千萬元以下者，以不超過全年進貨貨價千分之一點五為限；經核准使用藍色申報書者，以不超過全年進貨貨價千分之二為限。全年進貨貨價超過三千萬元至一億五千萬元者，超過部分所支付之交際應酬費用，以不超過千分之一為限；經核准使用藍色申報書者，以不超過千分之一點五為限。全年進貨貨價超過一億五千萬元至六億元者，超

過部分所支付之交際應酬費用，以不超過千分之零點五為限；經核准使用藍色申報書者，以不超過千分之一為限。全年進貨貨價超過六億元者，超過部分所支付之交際應酬費用，以不超過千分之零點二五為限；經核准使用藍色申報書者，以不超過千分之零點五為限。

二、以銷貨為目的，於銷貨時直接所支付之交際應酬費用：全年銷貨貨價在三千萬元以下者，以不超過全年銷貨貨價千分之四點五為限；經核准使用藍色申報書者，以不超過全年銷貨貨價千分之六為限。全年銷貨貨價超過三千萬元至一億五千萬元者，超過部分所支付之交際應酬費用，以不超過千分之三為限；經核准使用藍色申報書者，以不超過千分之四為限。全年銷貨貨價超過一億五千萬元至六億元者，超過部分所支付之交際應酬費用，以不超過千分之二為限；經核准使用藍色申報書者，以不超過千分之三為限。全年銷貨貨價超過六億元者，超過部分所支付之交際應酬費用，以不超過千分之一為限；經核准使用藍色申報書者，以不超過千分之一點五為限。

三、以運輸貨物為目的，於運輸時直接所支付之交際應酬費用：全年貨運運價在三千萬元以下者，以不超過全年貨運運價千分之六為限；經核准使用藍色申報書者，以不超過全年貨運運價千分之七為限。全年貨運運價超過三千萬元至一億五千萬元者，超過部分所支付之交際應酬費用，以不超過千分之五為限；經核准使用藍色申報書者，以不超過千分之六為限。全年貨運運價超過一億五千萬元者，超過部分所支付之交際應酬費用，以不超過千分之四為限；經核准使用藍色申報書者，以不超過千分之五為限。

四、以供給勞務或信用為業者，以成立交易為目的，於成立交易時直接所支付之交際應酬費用：全年營業收益額在九百萬元以下者，以不超過全年營業收益額千分之十為限；經核准使用藍色申報書者，以不超過全年營業收益額千分之十二為限。全年營業收益額超過九百萬元至四千五百萬元者，超過部分所支付之交際應酬費用，以不超過千分之六為限；經核准使用藍色申報書者，以不超過千分之八為限。全年營業收益額超過四千五百萬元者，超過部分所支付之交際應酬費用，以不超過千分之四為限；經核准使用藍色申報書者，以不超過千分之六為限。

公營事業各項交際應酬費用支付之限度；由主管機關分別核定，列入預算。營利事業經營外銷業務，取得外匯收入者，除依前項各款規定列支之交際應酬費外，並得在不超過當年度外銷結匯收入總額百分之二範圍內，列支特別交際應酬費。

第 38 條 經營本業及附屬業務以外之損失，或家庭之費用，及各種稅法所規定之滯報金、怠報金、滯納金等及各項罰鍰，不得列為費用或損失。

第 39 條 以往年度營業之虧損，不得列入本年度計算。但公司組織之營利事業，會計帳冊簿據完備，虧損及申報扣除年度均使用第七十七條所稱藍色申報書

或經會計師查核簽證，並如期申報者，得將經該管稽徵機關核定之前十年內各期虧損，自本年純益額中扣除後，再行核課。
本法中華民國九十八年一月六日修正之條文施行前，符合前項但書規定之公司組織營利事業，經稽徵機關核定之以前年度虧損，尚未依法扣除完畢者，於修正施行後，適用修正後之規定。

第 40 條　營業期間不滿一年者，應將其所得額按實際營業期間相當全年之比例換算全年所得額，依規定稅率計算全年度稅額，再就原比例換算其應納稅額。
營業期間不滿一月者以一月計算。

第 41 條　營利事業之總機構在中華民國境外，其在中華民國境內之固定營業場所或營業代理人，應單獨設立帳簿，並計算其營利事業所得額課稅。

第 42 條　公司組織之營利事業，因投資於國內其他營利事業，所獲配之股利淨額或盈餘淨額，不計入所得額課稅，其可扣抵稅額，應依第六十六條之三規定，計入其股東可扣抵稅額帳戶餘額。
教育、文化、公益、慈善機關或團體，有前項規定之股利淨額或盈餘淨額者，不計入所得額課稅，其可扣抵稅額，不得扣抵其應納所得稅額，並不得申請退還。

第 43 條　（刪除）

第 43-1 條　營利事業與國內外其他營利事業具有從屬關係，或直接間接為另一事業所有或控制，其相互間有關收益、成本、費用與損益之攤計，如有以不合營業常規之安排，規避或減少納稅義務者，稽徵機關為正確計算該事業之所得額，得報經財政部核准按營業常規予以調整。

第 43-2 條　自一百年度起，營利事業對關係人之負債占業主權益超過一定比率者，超過部分之利息支出不得列為費用或損失。
前項營利事業辦理結算申報時，應將對關係人之負債占業主權益比率及相關資訊，於結算申報書揭露。
第一項所定關係人、負債、業主權益之範圍、負債占業主權益一定比率及其他應遵行事項之辦法，由財政部定之。
銀行、信用合作社、金融控股公司、票券金融公司、保險公司及證券商，不適用前三項規定。

第 四 節 資產估價

第 44 條　商品、原料、物料、在製品、製成品、副產品等存貨之估價，以實際成本為準；成本高於淨變現價值時，納稅義務人得以淨變現價值為準，跌價損失得列銷貨成本；成本不明或淨變現價值無法合理預期時，由該管稽徵機關用鑑定或估定方法決定之。
前項所稱淨變現價值，指營利事業預期正常營業出售存貨所能取得之淨額。
第一項成本，得按存貨之種類或性質，採用個別辨認法、先進先出法、加

權平均法、移動平均法或其他經主管機關核定之方法計算之。

第 45 條	稱實際成本者，凡資產之出價取得，指取得價格，包括取得之代價，及因取得並為適於營業上使用而支付之一切必需費用，其自行製造或建築者，指製造或建築價格，包括自設計製造、建築以至適於營業上使用而支付之一切必要工料及費用，其係由期初盤存轉入者，指原盤存價格。 資產之因擴充、換置、改良、修理而增加其價值或效能者，其所支付之費用，得就其增加原有價值或效能之部份，加入實際成本餘額內計算。
第 46 條	稱時價者，指在決算日該項資產之當地市場價格。
第 47 條	運送品之估價，以運出時之成本為成本，以到達地之時價為時價，副產品之估價，有成本可資核計者，依本法第四十四條之規定辦理，無成本可資核計者，以自其時價中減除銷售費用後之價格為標準。
第 48 條	短期投資之有價證券，其估價準用本法第四十四條之規定辦理，在決算時之價格遇有劇烈變動，得以決算日前一個月間之平均價為決算日之時價。
第 49 條	應收帳款及應收票據債權之估價，應以其扣除預計備抵呆帳後之數額為標準。 前項備抵呆帳，應就應收帳款與應收票據餘額百分之一限度內，酌量估列；其為金融業者，應就其債權餘額按上述限度估列之。 營利事業依法得列報實際發生呆帳之比率超過前項標準者，得在其以前三個年度依法得列報實際發生呆帳之比率平均數限度內估列之。 營利事業下年度實際發生之呆帳損失，如與預計數額有所出入者，應於預計該年呆帳損失時糾正之，仍使適合其應計之成數。 應收帳款、應收票據及各項欠款債權有左列情事之一者，得視為實際發生呆帳損失： 一、因倒閉逃匿、和解或破產之宣告，或其他原因，致債權之一部或全部不能收回者。 二、債權中有逾期兩年，經催收後，未經收取本金或利息者。 前項債權於列入損失後收回者，應就其收回之數額列為收回年度之收益。
第 50 條	建築物裝修附屬設備及船舶機械工具器具等固定資產之估價，以自其實際成本中按期扣除折舊之價格為標準。
第 51 條	固定資產之折舊方法，以採用平均法、定率遞減法、年數合計法、生產數量法、工作時間法或其他經主管機關核定之折舊方法為準；資產種類繁多者，得分類綜合計算之。 各種固定資產耐用年數，依固定資產耐用年數表之規定。但為防止水污染或空氣污染所增置之設備，其耐用年數得縮短為二年。 各種固定資產計算折舊時，其耐用年數，除經政府獎勵特予縮短者外，不得短於該表規定之最短年限。

第 51-1 條 營利事業新購置之乘人小客車，依前條第一項規定計提折舊時，其實際成本，以不超過財政部規定之標準為限。
前項小客車如於使用後出售或毀滅廢棄時，其收益或損失之計算，仍應以依本法規定正常折舊方法計算之未折減餘額為基礎。

第 52 條 固定資產經過相當年數使用後，實際成本遇有增減時，按照增減後之價額，以其未使用年數作為耐用年數，依規定折舊率計算折舊。

第 53 條 固定資產在取得時已經過相當年數之使用者，得以其未使用年數作為耐用年數，按照規定折舊率計算折舊。
固定資產在取得時，因特定事故預知其不能合於規定之耐用年數者，得提出證明文據，以其實際可使用年數作為耐用年數，按照規定折舊率計算折舊。

第 54 條 折舊性固定資產，應設置累計折舊科目，列為各該資產之減項。固定資產之折舊，應逐年提列。
固定資產計算折舊時，應預估其殘值，並以減除殘值後之餘額為計算基礎。
固定資產耐用年數屆滿仍繼續使用者，得就殘值繼續提列折舊。

第 55 條 固定資產之使用年數已達規定年限，而其折舊累計未足額時，得以原折舊率繼續折舊至折足為止。

第 56 條 （刪除）

第 57 條 固定資產於使用期滿折舊足額後毀滅或廢棄時，其廢料售價收入不足預留之殘價者，不足之額得列為當年度之損失，其超過預留之殘價者，超過之額應列為當年度之收益。
固定資產因特定事故未達規定耐用年數而毀滅或廢棄者，得提出確實證明文據，以其未折減餘額列為該年度之損失，但有廢料之售價收入者，應將售價作為收益。

第 58 條 固定資產之耐用期限不及兩年者，得以其成本列為取得製造或建築年度之損失，不必按年折舊。

第 59 條 遞耗資產之估價，以自其成本中按期扣除耗竭額後之價額為標準，耗竭額之計算，得就下列方法擇一適用之。但採用後不得變更：
一、就遞耗資產之成本，按可採掘之數量，預計單位耗竭額，年終結算時再就當年度實際採掘數量，按上項預計單位耗竭額，計算該年度應減除之耗竭額。
二、就採掘或出售產品之收入總額，依遞耗資產耗竭率表之規定按年提列之。但每年提列之耗竭額，不得超過該資產當年度未減除耗竭額前之收益額百分之五十。其累計額並不得超過該資產之成本。生產石油及天然氣者，每年得就當年度出售產量收入總額提列百分之二七點五之耗竭額，至該項遞耗資產生產枯竭時止。但每年提列之耗竭額，以不

超過該項遞耗資產當年度未減除耗竭額前之收益額之百分之五十為限。

第 60 條　營業權、商標權、著作權、專利權及各種特許權等，均限以出價取得者為資產。
前項無形資產之估價，以自其成本中按期扣除攤折額後之價額為準。
攤折額以其成本照左列攤折年數按年平均計算之，但在取得後，如因特定事故不能按照規定年數攤折時，得提出理由申請該管稽徵機關核准更正之：
一、營業權以十年為計算攤折之標準。
二、著作權以十五年為計算攤折之標準。
三、商標權、專利權及其他各種特許權等可依其取得後法定享有之年數為計算攤折之標準。

第 61 條　本法所稱之固定資產、遞耗資產以及無形資產遇有物價上漲達百分之二十五時，得實施資產重估價；其實施辦法及重估公式由行政院定之。

第 62 條　長期投資之存款、放款或債券，按其攤還期限計算現價為估價標準，現價之計算其債權有利息者，按原利率計算，無利息者，按當地銀錢業定期一年存款之平均利率計算之。
前項債權於到期收回時，其超過現價之利息部份，應列為收回年度之收益。

第 63 條　長期投資之握有附屬事業全部資本或過半數資本者，應以該附屬事業之財產淨值或按其出資額比例分配財產淨值為估價標準，在其他事業之長期投資，其出資額及未過半數者，以其成本為估價標準。

第 64 條　預付費用之估價，應以其有效期間未經過部分為準；用品盤存之估價，應以其未消耗部分之數額為準；其他遞延費用之估價，應以其未攤銷之數額為準。
營利事業創業期間發生之費用，應作為當期費用。所稱創業期間，指營利事業自開始籌備至所計劃之主要營業活動開始且產生重要收入前所涵蓋之期間。
公司債之發行費及折價發行之差額金，有償還期限之規定者，應按其償還期限分期攤提。

第 65 條　營利事業在解散、廢止、合併、分割、收購或轉讓時，其資產之估價，以時價或實際成交價格為準。

第 66 條　納稅義務人應備置財產目錄，標明各種資產之數量、單位、單價、總價及所在地，並註明其為成本、時價或估定之價額。
納稅義務人對於各種資產之估價不能提出確實證明文據時，該管稽徵機關得逕行估定其價額。

第 五 節 股東可扣抵稅額帳戶

第 66-1 條

凡依本法規定課徵營利事業所得稅之營利事業，應自八十七年度起，在其會計帳簿外，設置股東可扣抵稅額帳戶，用以記錄可分配予股東或社員之所得稅額，並依本法規定，保持足以正確計算該帳戶金額之憑證及紀錄，以供稽徵機關查核。新設立之營利事業，應自設立之日起設置並記載。

左列營利事業或機關、團體，免予設置股東可扣抵稅額帳戶：

一、總機構在中華民國境外者。

二、獨資、合夥組織。

三、第十一條第四項規定之教育、文化、公益、慈善機關或團體。

四、依其他法令或組織章程規定，不得分配盈餘之團體或組織。

第 66-2 條

營利事業記載股東可扣抵稅額帳戶之起訖期間，應為每年一月一日起至十二月三十一日止。但營利事業之會計年度，經依第二十三條規定核准變更者，得申請稽徵機關核准依其會計年度之起訖日期。

營利事業自八十七年度起設置之當年度股東可扣抵稅額帳戶之期初餘額為零；新設立營利事業於設立時，亦同。其以後年度股東可扣抵稅額帳戶期初餘額，應等於其上年度期末餘額。

第 66-3 條

營利事業下列各款金額，應計入當年度股東可扣抵稅額帳戶餘額：

一、繳納屬八十七年度或以後年度中華民國營利事業所得稅結算申報應納稅額、經稽徵機關調查核定增加之稅額及未分配盈餘加徵之稅額。

二、因投資於中華民國境內其他營利事業，獲配屬八十七年度或以後年度股利總額或盈餘總額所含之可扣抵稅額。

三、八十七年度或以後年度持有發票日在中華民國九十八年十二月三十一日以前之短期票券之利息所得扣繳稅款，按持有期間計算之稅額。

四、以法定盈餘公積或特別盈餘公積撥充資本者，其已依第六十六條之四第一項第三款規定減除之可扣抵稅額。

五、因合併而承受消滅公司之股東可扣抵稅額帳戶餘額。但不得超過消滅公司帳載累積未分配盈餘，按稅額扣抵比率上限計算之稅額。

六、其他經財政部核定之項目及金額。

營利事業有前項各款情形者，其計入當年度股東可扣抵稅額帳戶之日期如下：

一、前項第一款規定之情形，以現金繳納者為繳納稅款日；以暫繳稅款及扣繳稅款抵繳結算申報應納稅額者為年度決算日。

二、前項第二款規定之情形，為獲配股利或盈餘日。

三、前項第三款規定之情形，為短期票券轉讓日或利息兌領日。

四、前項第四款規定之情形，為撥充資本日。

五、前項第五款規定之情形，為合併生效日。

六、前項第六款規定之情形，由財政部以命令定之。

營利事業之下列各款金額，不得計入當年度股東可扣抵稅額帳戶餘額：

一、依第九十八條之一規定扣繳之營利事業所得稅。

二、以受託人身分經營信託業務所繳納之營利事業所得稅及獲配股利或盈

餘之可扣抵稅額。
三、改變為應設股東可扣抵稅額帳戶前所繳納之營利事業所得稅。
四、繳納屬八十六年度或以前年度之營利事業所得稅。
五、繳納之滯報金、怠報金、滯納金、罰鍰及加計之利息。

第 66-4 條

營利事業下列各款金額，應自當年度股東可扣抵稅額帳戶餘額中減除：
一、分配屬八十七年度或以後年度股利淨額或盈餘淨額，依第六十六條之六規定之稅額扣抵比率計算之金額。
二、八十七年度或以後年度結算申報應納中華民國營利事業所得稅，經稽徵機關調查核定減少之稅額。
三、依公司法或其他法令規定，提列之法定盈餘公積、公積金、公益金或特別盈餘公積所含之當年度已納營利事業所得稅額。
四、依公司章程規定，分派董監事職工之紅利所含之當年度已納營利事業所得稅額。
五、其他經財政部核定之項目及金額。
營利事業有前項各款情形者，其自當年度股東可扣抵稅額帳戶減除之日期如下：
一、前項第一款規定之情形，為分配日。
二、前項第二款規定之情形，為核定退稅通知書送達日。
三、前項第三款規定之情形，為提列日。
四、前項第四款規定之情形，為分派日。
五、前項第五款規定之情形，由財政部以命令定之。

第 66-5 條

營利事業依第三條之一規定，得分配予股東或社員之可扣抵稅額，以股利或盈餘之分配日，其股東可扣抵稅額帳戶之餘額為限。
營利事業解散時，應於清算完結分派剩餘財產後，註銷其股東可扣抵稅額帳戶餘額。
營利事業合併時，因合併而消滅之公司，應於合併生效日註銷其股東可扣抵稅額帳戶餘額。

第 66-6 條

營利事業分配屬八十七年度或以後年度之盈餘時，應以股利或盈餘之分配日，其股東可扣抵稅額帳戶餘額，占其帳載累積未分配盈餘帳戶餘額之比率，作為稅額扣抵比率，按各股東或社員獲配股利淨額或盈餘淨額計算其可扣抵之稅額，併同股利或盈餘分配；其計算公式如下：
稅額扣抵比率＝股東可扣抵稅額帳戶餘額／累積未分配盈餘帳戶餘額
股東（或社員）可扣抵稅額＝股利（或盈餘）淨額 x 稅額扣抵比率。但中華民國境內居住之個人股東（或社員）之可扣抵稅額＝股利（或盈餘）淨額 x 稅額扣抵比率 x 百分之五十。
營利事業依前項規定計算之稅額扣抵比率，超過稅額扣抵比率上限者，以稅額扣抵比率上限為準，計算股東或社員可扣抵之稅額。稅額扣抵比率上限如下：
一、累積未分配盈餘未加徵百分之十營利事業所得稅者：營利事業分配屬

九十八年度以前之盈餘，為百分之三三．三三；分配屬九十九年度以後之盈餘，為百分之二十．四八。

二、累積未分配盈餘已加徵百分之十營利事業所得稅者：營利事業分配屬九十八年度以前之盈餘，為百分之四八．一五；分配屬九十九年度以後之盈餘，為百分之三三．八七。

三、累積未分配盈餘部分屬九十八年度以前盈餘、部分屬九十九年度以後盈餘、部分加徵、部分未加徵百分之十營利事業所得稅者，為各依其占累積未分配盈餘之比例，按前二款規定上限計算之合計數。

第一項所稱營利事業帳載累積未分配盈餘，指營利事業依商業會計法規定處理之八十七年度或以後年度之累積未分配盈餘。

第一項規定之稅額扣抵比率，以四捨五入計算至小數點以下第四位為止；股東或社員可扣抵稅額尾數不滿一元者，按四捨五入計算。

第 66-7 條　依第六十六條之一第二項規定，免予設置股東可扣抵稅額帳戶者，不得分配可扣抵稅額予其股東或社員扣抵其應納所得稅額。但獨資、合夥組織之營利事業，另依本法有關規定辦理。

第 66-8 條　個人或營利事業與國內外其他個人或營利事業、教育、文化、公益、慈善機關或團體相互間，如有藉股權之移轉或其他虛偽之安排，不當為他人或自己規避或減少納稅義務者，稽徵機關為正確計算相關納稅義務人之應納稅額，得報經財政部核准，依查得資料，按實際應分配或應獲配之股利、盈餘或可扣抵稅額予以調整。

第 六 節 未分配盈餘之課稅

第 66-9 條　自八十七年度起，營利事業當年度之盈餘未作分配者，應就該未分配盈餘加徵百分之十營利事業所得稅。

前項所稱未分配盈餘，自九十四年度起，係指營利事業當年度依商業會計法規定處理之稅後純益，減除下列各款後之餘額：

一、（刪除）

二、彌補以往年度之虧損及經會計師查核簽證之次一年度虧損。

三、已由當年度盈餘分配之股利淨額或盈餘淨額。

四、已依公司法或其他法律規定由當年度盈餘提列之法定盈餘公積，或已依合作社法規定提列之公積金及公益金。

五、依本國與外國所訂之條約，或依本國與外國或國際機構就經濟援助或貸款協議所訂之契約中，規定應提列之償債基金準備，或對於分配盈餘有限制者，其已由當年度盈餘提列或限制部分。

六、已依公司或合作社章程規定由當年度盈餘給付之董、理、監事職工紅利或酬勞金。

七、依其他法律規定，由主管機關命令自當年度盈餘已提列特別盈餘公積或限制分配部分。

八、依其他法律規定，應由稅後純益轉為資本公積者。

九、（刪除）

十、其他經財政部核准之項目。

前項第三款至第八款，應以截至各該所得年度之次一會計年度結束前，已實際發生者為限。

營利事業當年度之財務報表經會計師查核簽證者，第二項所稱之稅後純益，應以會計師查定數為準。其後如經主管機關查核通知調整者，應以調整更正後之數額為準。

營利事業依第二項第五款及第七款規定限制之盈餘，於限制原因消滅年度之次一會計年度結束前，未作分配部分，應併同限制原因消滅年度之未分配盈餘計算，加徵百分之十營利事業所得稅。

第 四 章 稽徵程序

第 一 節 暫繳

第 67 條

營利事業除符合第六十九條規定者外，應於每年九月一日起至九月三十日止，按其上年度結算申報營利事業所得稅應納稅額之二分之一為暫繳稅額，自行向庫繳納，並依規定格式，填具暫繳稅額申報書，檢附暫繳稅額繳款收據，一併向該管稽徵機關申報。

營利事業未以投資抵減稅額、行政救濟留抵稅額及扣繳稅額抵減前項暫繳稅額者，於自行向庫繳納暫繳稅款後，得免依前項規定辦理申報。

公司組織之營利事業，會計帳冊簿據完備，使用第七十七條所稱藍色申報書或經會計師查核簽證，並如期辦理暫繳申報者，得以當年度前六個月之營業收入總額，依本法有關營利事業所得稅之規定，試算其前半年之營利事業所得額，按當年度稅率，計算其暫繳稅額，不適用第一項暫繳稅額之計算方式。

第 68 條

營利事業未依前條第一項規定期間辦理暫繳，而於十月三十一日以前已依前條第一項規定計算補報及補繳暫繳稅額者，應自十月一日起至其繳納暫繳稅額之日止，按其暫繳稅額，依第一百二十三條規定之存款利率，按日加計利息，一併徵收。

營利事業逾十月三十一日仍未依前項規定辦理暫繳者，稽徵機關應按前條第一項規定計算其暫繳稅額，並依第一百二十三條規定之存款利率，加計一個月之利息，一併填具暫繳稅額核定通知書，通知該營利事業於十五日內自行向庫繳納。

第 69 條

下列各種情形，不適用前二條之規定：

一、（刪除）

二、在中華民國境內無固定營業場所之營利事業，其營利事業所得稅依第九十八條之一之規定，應由營業代理人或給付人扣繳者。

三、獨資、合夥組織之營利事業及經核定之小規模營利事業。

四、依本法或其他有關法律規定免徵營利事業所得稅者。

五、（刪除）

六、其他經財政部核定之營利事業。

第 70 條　（刪除）

第 二 節 結算申報

第 71 條　納稅義務人應於每年五月一日起至五月三十一日止，填具結算申報書，向該管稽徵機關，申報其上一年度內構成綜合所得總額或營利事業收入總額之項目及數額，以及有關減免、扣除之事實，並應依其全年應納稅額減除暫繳稅額、尚未抵繳之扣繳稅額及可扣抵稅額，計算其應納之結算稅額，於申報前自行繳納。但依法不併計課稅之所得之扣繳稅款，及營利事業獲配股利總額或盈餘總額所含之可扣抵稅額，不得減除。

前項納稅義務人為獨資、合夥組織之營利事業者，以其全年應納稅額之半數，減除尚未抵繳之扣繳稅額，計算其應納之結算稅額，於申報前自行繳納；其營利事業所得額減除全年應納稅額半數後之餘額，應由獨資資本主或合夥組織合夥人依第十四條第一項第一類規定列為營利所得，依本法規定課徵綜合所得稅。但其為小規模營利事業者，無須辦理結算申報，其營利事業所得額，應由獨資資本主或合夥組織合夥人依第十四條第一項第一類規定列為營利所得，依本法規定課徵綜合所得稅。

中華民國境內居住之個人全年綜合所得總額不超過當年度規定之免稅額及標準扣除額之合計數者，得免辦理結算申報。但申請退還扣繳稅款及可扣抵稅額者，仍應辦理結算申報。

第一項及前項所稱可扣抵稅額，指股利憑單所載之可扣抵稅額。

第 71-1 條　中華民國境內居住之個人於年度中死亡，其死亡及以前年度依本法規定應申報課稅之所得，除依第七十一條規定免辦結算申報者外，應由遺囑執行人、繼承人或遺產管理人於死亡人死亡之日起三個月內，依本法之規定辦理結算申報，並就其遺產範圍內代負一切有關申報納稅之義務。但遺有配偶為中華民國境內居住之個人者，仍應由其配偶依第七十一條之規定，合併辦理結算申報納稅。

中華民國境內居住之個人，於年度中廢止中華民國境內之住所或居所離境者，應於離境前就該年度之所得辦理結算申報納稅。但其配偶如為中華民國境內居住之個人，仍繼續居住中華民國境內者，應由其配偶依第七十一條規定，合併辦理結算申報納稅。

合於第四條第十三款規定之教育、文化、公益、慈善機關或團體及其作業組織，應依第七十一條規定辦理結算申報；其不合免稅要件者，仍應依法課稅。

第 72 條　第七十一條之一第一項規定之申報期限，遺囑執行人、繼承人或遺產管理人，如有特殊情形，得於結算申報期限屆滿前，報經稽徵機關核准延長其申報期限。但最遲不得超過遺產稅之申報期限。

第七十一條之一第二項及第七十三條規定之納稅義務人，如有特殊情形，不能依限或自行辦理申報納稅者，得報經稽徵機關核准，委託中華民國境內居住之個人負責代理申報納稅；如有欠繳稅款情事或未經委託會計師或

其他合法代理人代理申報納稅者，稽徵機關得通知主管出入國境之審核機關，不予辦理出國手續。

第 73 條	非中華民國境內居住之個人，及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，在中華民國境內有第八十八條規定之各項所得者，不適用第七十一條關於結算申報之規定，其應納所得稅應由扣繳義務人於給付時，依規定之扣繳率扣繳之；如有非屬第八十八條規定扣繳範圍之所得，並於該年度所得稅申報期限開始前離境者，應離境前向該管稽徵機關辦理申報，依規定稅率納稅；其於該年度所得稅申報期限內尚未離境者，應於申報期限內依有關規定申報納稅。 在中華民國境內無固定營業場所，而有營業代理人之營利事業，除依第二十五條及第二十六條規定計算所得額，並依規定扣繳所得稅款者外，其營利事業所得稅應由其營業代理人負責，依本法規定向該管稽徵機關申報納稅。
第 73-1 條	國際金融業務分行對中華民國境內之個人、法人、政府機關或金融機構授信之收入，除依法免稅者外，應由該分行於第七十一條規定期限內，就其授信收入總額按規定之扣繳率申報納稅。
第 73-2 條	非中華民國境內居住之個人及總機構在中華民國境外之營利事業，其獲配股利總額或盈餘總額所含之稅額，不適用第三條之一規定。但獲配股利總額或盈餘總額所含稅額，其屬依第六十六條之九規定，加徵百分之十營利事業所得稅部分實際繳納之稅額，得以該稅額之半數抵繳該股利淨額或盈餘淨額之應扣繳稅額。
第 74 條	營利事業報經該管稽徵機關核准變更其會計年度者，應於變更之日起一個月內，將變更前之營利事業所得額，依規定格式申報該管稽徵機關，並依本法第四十條規定計算其應納稅額，於提出申報書前自行繳納之。
第 75 條	營利事業遇有解散、廢止、合併或轉讓情事時，應於截至解散、廢止、合併或轉讓之日止，辦理當期決算，於四十五日內，依規定格式，向該管稽徵機關申報其營利事業所得額及應納稅額，並於提出申報前自行繳納之。 營利事業在清算期間之清算所得，應於清算結束之日起三十日內，依規定格式書表向該管稽徵機關申報，並於申報前依照當年度所適用之營利事業所得稅稅率自行計算繳納。但依其他法律得免除清算程序者，不適用之。 前項所稱清算期間，其屬公司組織者，依公司法規定之期限；其非屬公司組織者，為自解散、廢止、合併或轉讓之日起三個月。 獨資、合夥組織之營利事業應依第一項及第二項規定辦理當期決算或清算申報，並依第七十一條第二項規定計算應繳納之稅額，於申報前自行繳納；其營利事業所得額減除應納稅額半數後之餘額，應由獨資資本主或合夥組織合夥人依第十四條第一項第一類規定列為營利所得，依本法規定課徵綜合所得稅。但其為小規模營利事業者，無須辦理當期決算或清算申報，其營利事業所得額，應由獨資資本主或合夥組織合夥人依第十四條第一項第一類規定列為營利所得，依本法規定課徵綜合所得稅。

營利事業未依第一項及第二項規定期限申報其當期決算所得額或清算所得者，稽徵機關應即依查得資料核定其所得額及應納稅額；其屬獨資、合夥組織之營利事業者，稽徵機關應核定其所得額及依第七十一條第二項規定計算應繳納之稅額；其營利事業所得額減除應納稅額半數後之餘額，歸併獨資資本主或合夥組織合夥人之營利所得，依本法規定課徵綜合所得稅。

營利事業宣告破產者，應於法院公告債權登記期間截止十日前，向該管稽徵機關提出當期營利事業所得稅決算申報；其未依限申報者，稽徵機關應即依查得之資料，核定其所得額及應納稅額。

法院應將前項宣告破產之營利事業，於公告債權登記之同時通知當地稽徵機關。

第 76 條

納稅義務人辦理結算申報，應檢附自繳稅款繳款書收據與其他有關證明文件及單據；其為營利事業所得稅納稅義務人者，並應提出資產負債表、財產目錄及損益表。

公司及合作社負責人於申報營利事業所得稅時，應將股東或社員之姓名、住址、已付之股利或盈餘數額；合夥組織之負責人應將合夥人姓名、住址、出資比例及分配損益之比例，列單申報。

第 76-1 條

（刪除）

第 77 條

營利事業所得稅結算申報書，應按下列規定使用之：

一、普通申報書：一般營利事業，除核定適用藍色申報書者外，適用之。

二、藍色申報書：凡經稽徵機關核准者適用之。

藍色申報書指使用藍色紙張，依規定格式印製之結算申報書，專為獎勵誠實申報之營利事業而設置。藍色申報書實施辦法，由財政部定之。

綜合所得稅結算申報書，分一般申報書及簡式申報書兩種；其格式及使用範圍，由財政部定之。

第 78 條

稽徵機關應隨時協助及催促納稅義務人依限辦理結算申報，並於結算申報限期屆滿前十五日填具催報書提示延遲申報之責任。

前項催報書得以公告方式為之。

第 79 條

納稅義務人未依規定期限辦理結算申報者，稽徵機關應即填具滯報通知書，送達納稅義務人，限於接到滯報通知書之日起十五日內補辦結算申報；其屆期仍未辦理結算申報者，稽徵機關應依查得之資料或同業利潤標準，核定其所得額及應納稅額，並填具核定稅額通知書，連同繳款書，送達納稅義務人依限繳納；嗣後如經調查另行發現課稅資料，仍應依稅捐稽徵法有關規定辦理。其屬獨資、合夥組織之營利事業者，稽徵機關應核定其所得額及依第七十一條第二項規定計算應納之結算稅額，並填具核定稅額通知書，連同繳款書送達納稅義務人依限繳納；並將其營利事業所得額減除應納稅額半數後之餘額，歸併獨資資本主或合夥組織合夥人之營利所得，依本法規定課徵綜合所得稅。

綜合所得稅納稅義務人及小規模營利事業，不適用前項催報之規定；其屆

期未申報者，稽徵機關應即依查得之資料核定其所得額及應納稅額，通知依限繳納；嗣後如經稽徵機關調查另行發現課稅資料，仍應依稅捐稽徵法有關規定辦理。

第 三 節 調查

第 80 條

稽徵機關接到結算申報書後，應派員調查，核定其所得額及應納稅額。

前項調查，稽徵機關得視當地納稅義務人之多寡採分業抽樣調查方法，核定各該業所得額之標準。

納稅義務人申報之所得額如在前項規定標準以上，即以其原申報額為準。但如經稽徵機關發現申報異常或涉有匿報、短報或漏報所得額之情事，或申報之所得額不及前項規定標準者，得再個別調查核定之。

各業納稅義務人所得額標準之核定，應徵詢各該業同業公會之意見。

稽徵機關對所得稅案件進行書面審核、查帳審核與其他調查方式之辦法，及對影響所得額、應納稅額及稅額扣抵計算項目之查核準則，由財政部定之。

第 81 條

該管稽徵機關應依其查核結果填具核定稅額通知書，連同各計算項目之核定數額送達納稅義務人。

前項通知書之記載或計算有錯誤時，納稅義務人得於通知書送達後十日內，向該管稽徵機關查對，或請予更正。

綜合所得稅結算申報案件，經查核結果有下列情形之一者，該管稽徵機關得以公告方式，載明申報業經核定，代替核定稅額通知書之填具及送達：

一、依申報應退稅款辦理退稅。

二、無應補或應退稅款。

三、應補或應退稅款符合免徵或免退規定。

第 82 條

（刪除）

第 82-1 條

（刪除）

第 83 條

稽徵機關進行調查或復查時，納稅義務人應提示有關各種證明所得額之帳簿、文據；其未提示者，稽徵機關得依查得之資料或同業利潤標準，核定其所得額。

前項帳簿、文據，應由納稅義務人依稽徵機關規定時間，送交調查；其因特殊情形，經納稅義務人申請，或稽徵機關認有必要，得派員就地調查。

納稅義務人已依規定辦理結算申報，但於稽徵機關進行調查時，通知提示有關各種證明所得額之帳簿、文據而未依限期提示者，稽徵機關得依查得之資料或同業利潤標準核定其所得額；嗣後如經調查另行發現課稅資料，仍應依法辦理。

第 83-1 條

稽徵機關或財政部指定之調查人員進行調查時，如發現納稅義務人有重大逃漏稅嫌疑，得視案情需要，報經財政部核准，就納稅義務人資產淨值、資金流程及不合營業常規之營業資料進行調查。

稽徵機關就前項資料調查結果，證明納稅義務人有逃漏稅情事時，納稅義務人對有利於己之事實，應負舉證之責。

第 84 條　稽徵機關於調查或復查時，得通知納稅義務人本人或其代理人到達辦公處所備詢。
納稅義務人因正當理由不能按時到達備詢者，應於接到稽徵機關通知之日起七日內，向稽徵機關申復。

第 85 條　戶籍機關依法辦理戶籍異動登記時，應抄副本分送當地稽徵機關。

第 86 條　納稅義務人及其他關係人提供帳簿文據時，該管稽徵機關應製給收據，並於帳簿文據提送完全之日起七日內發還之，其有特殊情形經該管稽徵機關首長核准者，得延長發還時間七日。

第 87 條　（刪除）

第 四 節 扣繳

第 88 條　納稅義務人有下列各類所得者，應由扣繳義務人於給付時，依規定之扣繳率或扣繳辦法，扣取稅款，並依第九十二條規定繳納之：
一、公司分配予非中華民國境內居住之個人及總機構在中華民國境外之營利事業之股利淨額；合作社、合夥組織或獨資組織分配予非中華民國境內居住之社員、合夥人或獨資資本主之盈餘淨額。
二、機關、團體、學校、事業、破產財團或執行業務者所給付之薪資、利息、租金、佣金、權利金、競技、競賽或機會中獎之獎金或給與、退休金、資遣費、退職金、離職金、終身俸、非屬保險給付之養老金、告發或檢舉獎金、結構型商品交易之所得、執行業務者之報酬，及給付在中華民國境內無固定營業場所或營業代理人之國外營利事業之所得。
三、第二十五條規定之營利事業，依第九十八條之一之規定，應由營業代理人或給付人扣繳所得稅款之營利事業所得。
四、第二十六條規定在中華民國境內無分支機構之國外影片事業，其在中華民國境內之營利事業所得額。
獨資、合夥組織之營利事業依第七十一條第二項或第七十五條第四項規定辦理結算申報或決算、清算申報，有應分配予非中華民國境內居住之獨資資本主或合夥組織合夥人之盈餘總額者，應於該年度結算申報或決算、清算申報法定截止日前，由扣繳義務人依規定之扣繳率扣取稅款，並依第九十二條規定繳納；其後實際分配時，不適用前項第一款之規定。
前二項各類所得之扣繳率及扣繳辦法，由財政部擬訂，報請行政院核定。

第 89 條　前條各類所得稅款，其扣繳義務人及納稅義務人如下：
一、公司分配予非中華民國境內居住之個人及總機構在中華民國境外之營利事業之股利淨額；合作社分配予非中華民國境內居住之社員之盈餘淨額；獨資、合夥組織之營利事業分配或應分配予非中華民國境內居

住之獨資資本主或合夥組織合夥人之盈餘，其扣繳義務人為公司、合作社、獨資組織或合夥組織負責人；納稅義務人為非中華民國境內居住之個人股東、總機構在中華民國境外之營利事業股東、非中華民國境內居住之社員、合夥組織合夥人或獨資資本主。

二、薪資、利息、租金、佣金、權利金、執行業務報酬、競技、競賽或機會中獎獎金或給與、退休金、資遣費、退職金、離職金、終身俸、非屬保險給付之養老金、告發或檢舉獎金、結構型商品交易之所得，及給付在中華民國境內無固定營業場所或營業代理人之國外營利事業之所得，其扣繳義務人為機關、團體、學校之責應扣繳單位主管、事業負責人、破產財團之破產管理人及執行業務者；納稅義務人為取得所得者。

三、依前條第一項第三款規定之營利事業所得稅扣繳義務人，為營業代理人或給付人；納稅義務人為總機構在中華民國境外之營利事業。

四、國外影片事業所得稅款扣繳義務人，為營業代理人或給付人；納稅義務人為國外影片事業。

扣繳義務人未履行扣繳責任，而有行蹤不明或其他情事，致無從追究者，稽徵機關得逕向納稅義務人徵收之。

機關、團體、學校、事業、破產財團或執行業務者每年所給付依前條規定應扣繳稅款之所得，及第十四條第一項第十類之其他所得，因未達起扣點，或因不屬本法規定之扣繳範圍，而未經扣繳稅款者，應於每年一月底前，將受領人姓名、住址、國民身分證統一編號及全年給付金額等，依規定格式，列單申報主管稽徵機關；並應於二月十日前，將免扣繳憑單填發納稅義務人。每年一月遇連續三日以上國定假日者，免扣繳憑單申報期間延長至二月五日止，免扣繳憑單填發期間延長至二月十五日止。

第 89-1 條

第三條之四信託財產發生之收入，扣繳義務人應於給付時，以信託行為之受託人為納稅義務人，依前二條規定辦理。但扣繳義務人給付第三條之四第五項規定之公益信託之收入，除依法不併計課稅之所得外，得免依第八十八條規定扣繳稅款。

信託行為之受託人依第九十二條之一規定開具扣繳憑單時，應以前項各類所得之扣繳稅款為受益人之已扣繳稅款；受益人有二人以上者，受託人應依第三條之四第二項規定之比例計算各受益人之已扣繳稅款。

受益人為非中華民國境內居住之個人或在中華民國境內無固定營業場所之營利事業者，應以受託人為扣繳義務人，就其依第三條之四第一項、第二項規定計算之該受益人之各類所得額，依第八十八條規定辦理扣繳。但該受益人之前項已扣繳稅款，得自其應扣繳稅款中減除。

受益人為總機構在中華民國境外而在中華民國境內有固定營業場所之營利事業，其信託收益中屬獲配之股利淨額或盈餘淨額者，準用前項規定。

第三條之四第五項、第六項規定之公益信託或信託基金，實際分配信託利益時，應以受託人為扣繳義務人，依前二條規定辦理。

第 90 條	營利事業代客買賣貨物，應將買賣客戶姓名、地址、貨物名稱、種類、數量、成交價格、日期及佣金等詳細記帳，並將有關文據保存。
第 91 條	各倉庫應將堆存貨物之客戶名稱、地址、貨物名稱、種類、數量、估價、倉租及入倉、出倉日期等於貨物入倉之日起三日內，依規定格式報告該管稽徵機關。 稽徵機關得經常派員稽查倉庫，並記錄其全部進貨及出貨，並審查倉庫之帳簿及記錄。
第 92 條	第八十八條各類所得稅款之扣繳義務人，應於每月十日前將上一月內所扣稅款向國庫繳清，並於每年一月底前將上一年內扣繳各納稅義務人之稅款數額，開具扣繳憑單，彙報該管稽徵機關查核；並應於二月十日前將扣繳憑單填發納稅義務人。每年一月遇連續三日以上國定假日者，扣繳憑單彙報期間延長至二月五日止，扣繳憑單填發期間延長至二月十五日止。但營利事業有解散、廢止、合併或轉讓，或機關、團體裁撤、變更時，扣繳義務人應隨時就已扣繳稅款數額，填發扣繳憑單，並於十日內向該管稽徵機關辦理申報。 非中華民國境內居住之個人，或在中華民國境內無固定營業場所之營利事業，有第八十八條規定各類所得時，扣繳義務人應於代扣稅款之日起十日內，將所扣稅款向國庫繳清，並開具扣繳憑單，向該管稽徵機關申報核驗後，發給納稅義務人。 總機構在中華民國境外而在中華民國境內有固定營業場所之營利事業，其獲配之股利淨額或盈餘淨額，準用前項規定。
第 92-1 條	信託行為之受託人應於每年一月底前，填具上一年度各信託之財產目錄、收支計算表及依第三條之四第一項、第二項、第五項、第六項應計算或分配予受益人之所得額、第八十九條之一規定之扣繳稅額資料等相關文件，依規定格式向該管稽徵機關列單申報；並應於二月十日前將扣繳憑單或免扣繳憑單及相關憑單填發納稅義務人。每年一月遇連續三日以上國定假日者，信託之財產目錄、收支計算表及相關文件申報期間延長至二月五日止，扣繳憑單或免扣繳憑單及相關憑單填發期間延長至二月十五日止。
第 93 條	稽徵機關接到扣繳義務人之申報書表後，應即審核所得額及扣繳稅額，並得派員調查。
第 94 條	扣繳義務人於扣繳稅款時，應隨時通知納稅義務人，並依第九十二條之規定，填具扣繳憑單，發給納稅義務人。如原扣稅額與稽徵機關核定稅額不符時，扣繳義務人於繳納稅款後，應將溢扣之款，退還納稅義務人。不足之數，由扣繳義務人補繳，但扣繳義務人得向納稅義務人追償之。
第 94-1 條	依第八十九條第三項、第九十二條第一項本文及第九十二條之一規定應填發免扣繳憑單、扣繳憑單及相關憑單之機關、團體、學校、事業、破產財團、執行業務者、扣繳義務人及信託行為之受託人，已依規定期限將憑單申報該管稽徵機關，且憑單內容符合下列情形者，得免填發憑單予納稅義

務人：
一、納稅義務人為在中華民國境內居住之個人、在中華民國境內有固定營業場所之營利事業、機關、團體、執行業務者或信託行為之受託人。
二、扣繳或免扣繳資料經稽徵機關納入結算申報期間提供所得資料查詢服務。
三、其他財政部規定之情形。
依前項規定免填發憑單予納稅義務人者，如納稅義務人要求填發時，仍應填發。

第 95 條　稽徵機關應隨時調查扣繳義務人對於有關扣繳之報告是否確實，並督促依照本法規定扣款繳納。

第 96 條　（刪除）

第 97 條　第八十三條至第八十六條之規定，對於扣繳稅款準用之。

第 五 節 自繳

第 98 條　依本法規定由納稅義務人自行繳納之稅款及扣繳義務人扣繳之稅款，應由繳款人填用繳款書繳納之。
依本法規定由稽徵機關填發繳款書通知繳納之稅款，納稅義務人應於繳款書送達後十日內繳納之。

第 98-1 條　總機構在中華民國境外之營利事業，依第二十五條規定經財政部核准或核定適用該條規定計算其中華民國境內之營利事業所得額者，應依左列規定繳納其應納營利事業所得稅：
一、在中華民國境內設有分支機構者，應由該分支機構依照第六十七條之規定繳納暫繳稅款並辦理暫繳申報。年度終了後，再依第七十一條之規定繳納結算應納稅款並辦理結算申報。
二、在中華民國境內未設分支機構而有營業代理人者，應由營業代理人負責扣繳。營業代理人依約定不經收價款者，應照有關扣繳規定負責報繳或報經主管稽徵機關核准由給付人扣繳。
三、在中華民國境內未設分支機構及營業代理人者，應由給付人於給付時扣繳。

第 99 條　納稅義務人於繳納暫繳稅款時，得憑扣繳憑單抵繳，如不足額另以現金補足，如超過暫繳稅款數額時，其超過之數留抵本年度結算稅額。

第 100 條　納稅義務人每年結算申報所得額經核定後，稽徵機關應就納稅義務人全年應納稅額，減除暫繳稅額、未抵繳之扣繳稅額、可扣抵稅額及申報自行繳納稅額後之餘額，填發繳款書，通知納稅義務人繳納。但依法不併計課稅之所得之扣繳稅款，及營利事業獲配股利總額或盈餘總額所含之可扣抵稅額，不得減除。
納稅義務人結算申報，經核定有溢繳稅款者，稽徵機關應填發收入退還書

或國庫支票，退還溢繳稅款。
其後經復查、或訴願、或行政訴訟決定應退稅或補稅者，稽徵機關應填發繳款書，或收入退還書或國庫支票，送達納稅義務人，分別退補；應補稅之納稅義務人，應於繳款書送達後十日內繳納之。
前二項應退之稅款，稽徵機關於核定後，應儘速填發收入退還書或國庫支票送達納稅義務人，至遲不得超過十日，收入退還書之退稅期間以收入退還書送達之日起三個月內為有效期間，逾期不退。
納稅義務人依第一百零二條之二規定申報之未分配盈餘，經稽徵機關核定補稅或退稅者，準用第一項至第四項之規定。

第 100-1 條　稽徵機關依第一百條第三項規定退還營利事業八十七年度或以後年度之所得稅款時，應就退稅時該營利事業股東可扣抵稅額帳戶餘額內退還，其未退還餘額，營利事業得用以留抵其以後年度應納之營利事業所得稅額。
依本法規定應補或應退之稅款在一定金額以下之小額稅款，財政部得視實際需要，報請行政院核定免徵或免退該項稅款。

第 100-2 條　綜合所得稅納稅義務人結算申報所列報之免稅及扣除項目或金額，及營利事業所得稅納稅義務人結算申報所列報減除之各項成本、費用或損失、投資抵減稅額，超過本法及附屬法規或其他法律規定之限制，致短繳自繳稅款，經稽徵機關核定補繳者，應自結算申報期限截止之次日起，至繳納補徵稅款之日止，就核定補徵之稅額，依第一百二十三條規定之存款利率，按日加計利息，一併徵收。但加計之利息，以一年為限。
依前項規定應加計之利息金額不超過一千五百元者，免予加計徵收。

第 101 條　會計年度屬於第二十三條但書之規定者，仍適用本章各節條文之規定，其關於各種期限之計算，均應比照辦理。

第 102 條　納稅義務人對於本章規定各節，有關應行估計報告、申報或申請復查、訴願及行政訴訟等事項，得委託會計師或其他合法代理人代為辦理；其代理辦法，由財政部定之。
在一定範圍內之營利事業，其營利事業所得稅結算申報，應委託會計師或其他合法代理人查核簽證申報；其辦法由財政部定之。
營利事業之營利事業所得稅結算申報，委託會計師或其他合法代理人查核簽證申報者，得享受本法對使用藍色申報書者所規定之各項獎勵。

第 六 節 盈餘申報

第 102-1 條　依第六十六條之一規定，應設置股東可扣抵稅額帳戶之營利事業，應於每年一月底前，將上一年內分配予股東之股利或社員之盈餘，填具股利憑單、全年股利分配彙總資料，一併彙報該管稽徵機關查核；並應於二月十日前將股利憑單填發納稅義務人。每年一月遇連續三日以上國定假日者，股利憑單、全年股利分配彙總資料彙報期間延長至二月五日止，股利憑單填發期間延長至二月十五日止。但營利事業有解散或合併時，應隨時就已分配之股利或盈餘填具股利憑單，並於十日內向該管稽徵機關辦理申報。

前項規定之營利事業應於辦理結算申報時，依規定格式填列上一年內股東可扣抵稅額帳戶變動明細資料，併同結算申報書申報該管稽徵機關查核。但營利事業遇有解散者，應於清算完結日辦理申報；其為合併者，除屬第六十六條之三第一項第五款情形外，應於合併生效日辦理申報。

前項所稱股東可扣抵稅額帳戶變動明細資料，指股東可扣抵稅額帳戶之期初餘額、當年度增加金額明細、減少金額明細及其餘額。

依第一項本文規定應填發股利憑單之營利事業，已依規定期限將憑單彙報該管稽徵機關，且憑單內容符合下列情形者，得免填發憑單予納稅義務人：

一、納稅義務人為在中華民國境內居住之個人、在中華民國境內有固定營業場所之營利事業、機關、團體、執行業務者或信託行為之受託人。

二、股利資料經稽徵機關納入結算申報期間提供所得資料查詢服務。

三、其他財政部規定之情形。

依前項規定免填發憑單予納稅義務人者，如納稅義務人要求填發時，仍應填發。

第 102-2 條

營利事業應於其各該所得年度辦理結算申報之次年五月一日起至五月三十一日止，就第六十六條之九第二項規定計算之未分配盈餘填具申報書，向該管稽徵機關申報，並計算應加徵之稅額，於申報前自行繳納。其經計算之未分配盈餘為零或負數者，仍應辦理申報。

營利事業於依前項規定辦理申報前經解散或合併者，應於解散或合併日起四十五日內，填具申報書，就截至解散日或合併日止尚未加徵百分之十營利事業所得稅之未分配盈餘，向該管稽徵機關申報，並計算應加徵之稅額，於申報前自行繳納。營利事業未依規定期限申報者，稽徵機關應即依查得資料核定其未分配盈餘及應加徵之稅額，通知營利事業繳納。

營利事業於報經該管稽徵機關核准，變更其會計年度者，應就變更前尚未申報加徵百分之十營利事業所得稅之未分配盈餘，併入變更後會計年度之未分配盈餘內計算，並依第一項規定辦理。

營利事業依第一項及第二項辦理申報時，應檢附自繳稅款繳款書收據及其他有關證明文件、單據。

第 102-3 條

稽徵機關應協助營利事業依限辦理未分配盈餘申報，並於申報期限屆滿前十五日填具催報書，提示延遲申報之責任。催報書得以公告方式為之。

營利事業未依規定期限，辦理未分配盈餘申報者，稽徵機關應即填具滯報通知書，送達營利事業，限於接到滯報通知書之日起十五日內補辦申報；其逾限仍未辦理申報者，稽徵機關應依查得資料，核定其未分配盈餘及應加徵之稅額，並填具核定稅額通知書，連同繳款書，送達營利事業依限繳納；嗣後如經調查另行發現課稅資料，仍應依稅捐稽徵法有關規定辦理。

第 102-4 條

稽徵機關接到未分配盈餘申報書後，應派員調查，核定其未分配盈餘及應加徵之稅額，其調查核定，準用第八十條至第八十六條之規定。

第 五 章 獎懲

第 103 條　告發或檢舉納稅義務人或扣繳義務人有匿報、短報或以詐欺及其他不正當行為之逃稅情事，經查明屬實者，稽徵機關應以罰鍰百分之二十，獎給舉發人，並為舉發人絕對保守秘密。
前項告發或檢舉獎金，稽徵機關應於裁罰確定並收到罰鍰後三日內，通知原舉發人，限期領取。
舉發人如有參與逃稅行為者不給獎金。
公務員為舉發人時，不適用本條獎金之規定。

第 104 條　（刪除）

第 105 條　（刪除）

第 106 條　有下列各款事項者，除由該管稽徵機關限期責令補報或補記外，處以一千五百元以下罰鍰：
一、（刪除）
二、公司組織之營利事業負責人、合作社之負責人，違反第七十六條規定，屆期不申報應分配或已分配與股東或社員之股利或盈餘。
三、合夥組織之營利事業負責人，違反第七十六條規定，不將合夥人之姓名、住址、投資數額及分配損益之比例，列單申報。
四、營利事業負責人，違反第九十條規定，不將規定事項詳細記帳。
五、倉庫負責人，違反第九十一條第一項規定，不將規定事項報告。

第 107 條　納稅義務人違反第八十三條之規定，不按規定時間提送各種帳簿，文據者，稽徵機關應處以一千五百元以下之罰鍰。
納稅義務人未經提出正當理由，拒絕接受繳款書者，稽徵機關除依稅捐稽徵法第十八條規定送達外，並處以一千五百元以下之罰鍰。

第 107-1 條　（刪除）

第 108 條　納稅義務人違反第七十一條規定，未依限辦理結算申報，而已依第七十九條第一項規定補辦結算申報，經稽徵機關據以調查核定其所得額及應納稅額者，應按核定應納稅額另徵百分之十滯報金；其屬獨資、合夥組織之營利事業應按稽徵機關調查核定應納稅額之半數另徵百分之十滯報金。但最高不得超過三萬元，最低不得少於一千五百元。
納稅義務人逾第七十九條第一項規定之補報期限，仍未辦理結算申報，經稽徵機關依查得資料或同業利潤標準核定其所得額及應納稅額者，應按核定應納稅額另徵百分之二十怠報金；其屬獨資、合夥組織之營利事業應按稽徵機關調查核定之應納稅額之半數另徵百分之二十怠報金。但最高不得超過九萬元，最低不得少於四千五百元。
綜合所得稅納稅義務人、小規模營利事業及依第七十一條規定免辦結算申報者，不適用前二項之規定。

第 108-1 條	營利事業違反第一百零二條之二規定，未依限辦理未分配盈餘申報，而已依第一百零二條之三第二項規定補辦申報，經稽徵機關據以調查核定其未分配盈餘及應加徵之稅額者，應按核定應加徵之稅額另徵百分之十滯報金。但最高不得超過三萬元，最低不得少於一千五百元。 營利事業逾第一百零二條之三第二項規定之補報期限，仍未辦理申報，經稽徵機關依查得資料核定其未分配盈餘及應加徵之稅額者，應按核定應加徵之稅額另徵百分之二十怠報金。但最高不得超過九萬元，最低不得少於四千五百元。
第 109 條	（刪除）
第 110 條	納稅義務人已依本法規定辦理結算、決算或清算申報，而對依本法規定應申報課稅之所得額有漏報或短報情事者，處以所漏稅額二倍以下之罰鍰。 納稅義務人未依本法規定自行辦理結算、決算或清算申報，而經稽徵機關調查，發現有依本法規定課稅之所得額者，除依法核定補徵應納稅額外，應照補徵稅額，處三倍以下之罰鍰。 營利事業因受獎勵免稅或營業虧損，致加計短漏之所得額後仍無應納稅額者，應就短漏之所得額依當年度適用之營利事業所得稅稅率計算之金額，分別依前二項之規定倍數處罰。但最高不得超過九萬元，最低不得少於四千五百元。 第一項及第二項規定之納稅義務人為獨資、合夥組織之營利事業者，應就稽徵機關核定短漏之課稅所得額，按所漏稅額之半數，分別依第一項及第二項之規定倍數處罰。
第 110-1 條	主管稽徵機關對於逃稅、漏稅案件應補徵之稅款，經核定稅額送達繳納通知後，如發現納稅義務人有隱匿或移轉財產逃避執行之跡象者，得敘明事實，聲請法院假扣押，並免提擔保。但納稅義務人已提供相當財產保證，或覓具殷實商保者，應即聲請撤銷或免為假扣押。
第 110-2 條	營利事業已依第一百零二條之二規定辦理申報，但有漏報或短報未分配盈餘者，處以所漏稅額一倍以下之罰鍰。 營利事業未依第一百零二條之二規定自行辦理申報，而經稽徵機關調查，發現有應依規定申報之未分配盈餘者，除依法補徵應加徵之稅額外，應照補徵稅額，處一倍以下之罰鍰。
第 111 條	政府機關、公立學校或公營事業違反第八十九條第三項規定，未依限或未據實申報或未依限填發免扣繳憑單者，應通知其主管機關議處該機關或學校之責應扣繳單位主管或事業之負責人。私人團體、私立學校、私營事業、破產財團或執行業務者，違反第八十九條第三項規定，未依限填報或未據實申報或未依限填發免扣繳憑單者，處該團體或學校之責應扣繳單位主管、事業之負責人、破產財團之破產管理人或執行業務者一千五百元之罰鍰，並通知限期補報或填發；屆期不補報或填發者，應按所給付之金額，處該團體或學校之責應扣繳單位主管、事業之負責人、破產財團之破產管

理人或執行業務者百分之五之罰鍰。但最高不得超過九萬元，最低不得少於三千元。

第 111-1 條

信託行為之受託人短漏報信託財產發生之收入或虛報相關之成本、必要費用、損耗，致短計第三條之四第一項、第二項、第五項、第六項規定受益人之所得額，或未正確按所得類別歸類致減少受益人之納稅義務者，應按其短計之所得額或未正確歸類之金額，處受託人百分之五之罰鍰。但最高不得超過三十萬元，最低不得少於一萬五千元。

信託行為之受託人未依第三條之四第二項規定之比例計算各受益人之各類所得額者，應按其計算之所得額與依規定比例計算之所得額之差額，處受託人百分之五之罰鍰。但最高不得超過三十萬元，最低不得少於一萬五千元。

信託行為之受託人未依限或未據實申報或未依限填發第九十二條之一規定之相關文件或扣繳憑單或免扣繳憑單及相關憑單者，應處該受託人七千五百元之罰鍰，並通知限期補報或填發；屆期不補報或填發者，應按該信託當年度之所得額，處受託人百分之五之罰鍰。但最高不得超過三十萬元，最低不得少於一萬五千元。

第 112 條

納稅義務人逾限繳納稅款、滯報金及怠報金者，每逾二日按滯納之金額加徵百分之一滯納金；逾期三十日仍未繳納者，除由稽徵機關移送法院強制執行外，其為營利事業者，並得停止其營業至納稅義務人繳納之日止。

前項應納之稅款、滯報金、怠報金、及滯納金應自滯納期限屆滿之次日起至納稅義務人繳納之日止依第一百二十三條規定之存款利率，按日加計利息，一併徵收。

本法所規定之停止營業處分，由稽徵機關執行，並由警察機關協助之。

第 113 條

本法第七十三條規定之代理人及營業代理人，違反本法有關各條規定時，適用有關納稅義務人之罰則處罰之。

第 114 條

扣繳義務人如有下列情事之一者，分別依各該款規定處罰：

一、扣繳義務人未依第八十八條規定扣繳稅款者，除限期責令補繳應扣未扣或短扣之稅款及補報扣繳憑單外，並按應扣未扣或短扣之稅額處一倍以下之罰鍰；其未於限期內補繳應扣未扣或短扣之稅款，或不按實補報扣繳憑單者，應按應扣未扣或短扣之稅額處三倍以下之罰鍰。

二、扣繳義務人已依本法扣繳稅款，而未依第九十二條規定之期限按實填報或填發扣繳憑單者，除限期責令補報或填發外，應按扣繳稅額處百分之二十之罰鍰。但最高不得超過二萬元，最低不得少於一千五百元；逾期自動申報或填發者，減半處罰。經稽徵機關限期責令補報或填發扣繳憑單，扣繳義務人未依限按實補報或填發者，應按扣繳稅額處三倍以下之罰鍰。但最高不得超過四萬五千元，最低不得少於三千元。

三、扣繳義務人逾第九十二條規定期限繳納所扣稅款者，每逾二日加徵百分之一滯納金。

第 114-1 條 營利事業依規定應設置股東可扣抵稅額帳戶而不設置，或不依規定記載者，處三千元以上七千五百元以下罰鍰，並應通知限於一個月內依規定設置或記載；期滿仍未依照規定設置或記載者，處七千五百元以上一萬五千元以下罰鍰，並再通知於一個月內依規定設置或記載；期滿仍未依照規定設置或記載者，得按月連續處罰，至依規定設置或記載時為止。

第 114-2 條 營利事業有下列各款規定情形之一者，應就其超額分配之可扣抵稅額，責令營利事業限期補繳，並按超額分配之金額，處一倍以下之罰鍰：

一、違反第六十六條之二第二項、第六十六條之三或第六十六條之四規定，虛增股東可扣抵稅額帳戶金額，或短計第六十六條之六規定之帳載累積未分配盈餘帳戶金額，致分配予股東或社員之可扣抵稅額，超過其應分配之可扣抵稅額者。

二、違反第六十六條之五第一項規定，分配予股東或社員之可扣抵稅額，超過股利或盈餘之分配日其股東可扣抵稅額帳戶餘額者。

三、違反第六十六條之六規定，分配股利淨額所適用之稅額扣抵比率，超過規定比率，致所分配之可扣抵稅額，超過依規定計算之金額者。

營利事業違反第六十六條之七規定，分配可扣抵稅額予其股東或社員，扣抵其應納所得稅額者，應就分配之可扣抵稅額，責令營利事業限期補繳，並按分配之金額處一倍以下之罰鍰。

前二項規定之營利事業有歇業、倒閉或他遷不明之情形者，稽徵機關應就該營利事業超額分配或不應分配予股東或社員扣抵之可扣抵稅額，向股東或社員追繳。

第 114-3 條 營利事業未依第一百零二條之一第一項規定之期限，按實填報或填發股利憑單者，除限期責令補報或填發外，應按股利憑單所載可扣抵稅額之總額處百分之二十罰鍰，但最高不得超過三萬元，最低不得少於一千五百元；逾期自動申報或填發者，減半處罰。經稽徵機關限期責令補報或填發股利憑單，營利事業未依限按實補報或填發者，應按可扣抵稅額之總額處三倍以下之罰鍰，但最高不得超過六萬元，最低不得少於三千元。

營利事業違反第一百零二條之一第二項規定，未依限申報或未據實申報股東可扣抵稅額帳戶變動明細資料者，處七千五百元罰鍰，並通知限期補報；屆期不補報者，得按月連續處罰至依規定補報為止。

第 115 條 （刪除）

第 116 條 本章規定之滯報金及怠報金，由稽徵機關核定填發核定通知書，載明事實及依據通知受處分人；如通知書之記載或計算有錯誤時，受處分人得於通知書送達之日起十日內，向該管稽徵機關查對或請予更正。

前項查對期限屆滿後，稽徵機關應填發繳款書，通知受處分人於十日內繳納之。

第 117 條 （刪除）

第 118 條	會計師或其他合法代理人，為納稅義務人代辦有關應行估計、報告、申報、申請複查、訴願、行政訴訟，證明帳目內容及其他有關稅務事項，違反本法規定時，得由該管稽徵機關層報財政部依法懲處。
第 119 條	稽徵機關人員對於納稅義務人之所得額、納稅額及其證明關係文據以及其他方面之陳述與文件，除對有關人員及機構外，應絕對保守秘密，違者經主管長官查實或於受害人告發經查實後，應予以嚴厲懲處，觸犯刑法者，並應移送法院論罪。 前項除外之有關人員及機構，係指納稅義務人本人及其代理人或辯護人、合夥人、納稅義務人之繼承人、扣繳義務人、稅務機關、監察機關、受理有關稅務訴願訴訟機關以及經財政部核定之機關與人員。 稽徵機關對其他政府機關為統計目的而供應之資料，並不洩漏納稅義務人之姓名者，不受保密之限制。 政府機關人員對稽徵機關所提供第一項之資料，如有洩漏情事，比照同項對稽徵機關人員洩漏秘密之處分議處。
第 120 條	稽徵人員違反第六十八條、第七十八條、第八十六條或第一百零三條之規定者，應予懲處。
第 六 章 附則	
第 121 條	本法施行細則、固定資產耐用年數表及遞耗資產耗竭率表，由財政部定之。
第 122 條	本法所稱各種書表簿據格式、除法律另有規定外，由財政部製定之。
第 123 條	本法所稱當地銀行業通行之存款利率，指郵政儲金一年期定期儲金固定利率。
第 124 條	凡中華民國與其他國家所簽訂之所得稅協定中另有特別規定者，依其規定。
第 125 條	（刪除）
第 125-1 條	受雇主僱用從事工作獲致工資之勞工，於中華民國七十三年八月一日以後至本法修正施行之前領取撫卹金、退休金、資遣費及非屬保險給付之養老金，原已繳納稅款者，得於本法修正施行後，五年內提出申請發還溢繳之稅款；逾期未申請者，不得再行申請。經稽徵機關核定應發還之稅款，應自納稅義務人繳納該項稅款之日起，至填發國庫支票之日止，按發還稅額，依繳納稅款之日郵政儲金一年期定期儲金固定利率，按日加計利息，一併發還。 依前項規定申請發還原已繳納之稅款，其於本法修正施行前未逾五年期限案件，應由納稅義務人提出申請；已逾五年期限案件，應由納稅義務人提出具體證明申請。

第 126 條　本法自公布日施行。但本法中華民國九十四年十二月六日修正之第十七條規定，自九十四年一月一日施行；九十六年十二月十四日修正之第十四條第一項第九類規定，自九十七年一月一日施行；九十七年十二月十二日修正之第十七條規定，自九十七年一月一日施行。九十八年五月一日修正之第五條第二項及九十九年五月二十八日修正之同條第五項規定，自九十九年度施行。一百年一月七日修正之第四條第一項第一款、第二款及第十七條第一項第一款第四目規定，自一百零一年一月一日施行。一百零一年七月二十五日修正之條文，自一百零二年一月一日施行。

本法中華民國九十年五月二十九日修正之條文及一百零二年十二月二十四日修正之條文施行日期，由行政院定之；一百零三年五月十六日修正之條文，除第六十六條之四、第六十六條之六及第七十三條之二自一百零四年一月一日施行外，其餘條文自一百零四年度施行。

Title	Income Tax Act
Amended Date	2014.06.04
Category	Ministry of Finance (財政部)

Chapter 1 General Principles

Section 1 General Provisions

Article 1	Income tax is classified into consolidated income tax and profit-seeking enterprise income tax.
Article 2	For any individual having income from sources in the Republic of China, consolidated income tax shall be levied in accordance with this Act on his income derived from sources in the Republic of China. Unless otherwise provided in this Act, in the case of an individual who is a nonresident in the Republic of China but who has derived income from sources in the Republic of China, income tax payable by him on all such income shall be withheld and paid at the respective sources.
Article 3	For any profit-seeking enterprise operating within the territory of the Republic of China, profit-seeking enterprise income tax shall be levied in accordance with this Act. For any profit-seeking enterprise having its head office within the territory of the Republic of China, profit-seeking enterprise income tax shall be levied on its total profit-seeking enterprise income derived within or without the territory of the Republic of China; provided, that in case income tax has been paid on the income derived outside of the territory of the Republic of China in accordance with the tax act of the source country of that income, such tax paid may, upon presentation by the taxpayer of evidence of tax payment issued by the tax office of said source country for the same business year and attested by a Chinese embassy or consulate or other organizations recognized by the Government of the Republic of China in the said local, be deducted from the amount of tax payable by the taxpayer at the time of filing final returns on the total profit-seeking enterprise income, to the extent that such deduction shall not exceed the amount of tax which, computed at the applicable domestic tax rate, is increased in consequence of inclusion of its income derived from abroad. For any profit-seeking enterprise having its head office without the territory of the Republic of China but having income derived from sources in the Republic of China, profit-seeking enterprise income tax shall be levied on its profit-seeking

	enterprise income derived within the territory of the Republic of China.
Article 3-1	For payment of profit-seeking enterprise income tax for the year of 1998 and the years thereafter, a profit-seeking enterprise may, when making surplus earning distribution, cause its shareholders or association/society members to deduct from the gross amount of tax payable as declared in their respective annual consolidated income tax return for the current year the amount of income tax payable by them on the dividend or the surplus earning distributed to them by the said profit-seeking enterprise.
Article 3-2	Where the settlor of a trust deed is a profit-seeking enterprise and the beneficiary of the whole or any part of the trust benefit designated therein is not the settlor himself/herself/itself, then the said beneficiary shall include the value of his/her/its entitlement to such trust benefit in the aggregate amount of his/her/its annual income in the year the trust deed takes effect for assessment of income tax under the act. In the case of a trust deed referred to in the preceding Paragraph wherein the settlor is named as the beneficiary of the whole or any part of the trust benefit, if the beneficiary is replaced by a person other than the settlor during the term of such trust relationship, then the said new beneficiary shall include the value of his/her/its entitlement to such trust benefit in the aggregate amount of his/her/its annual income in the year such beneficiary change takes effect for assessment of income tax under the act. In the case of a trust deed wherein the settlor is a profit-seeking enterprise, if any person other than a settlor is added thereto as a beneficiary to the trust benefit as a result of an increase of the property in trust during the term of existence of the trust relationship, then the said new beneficiary shall include the increased portion of the value of his/her/its entitlement to such trust benefit in the aggregate amount of his/her/its annual income in the year the trust property increase takes effect for assessment of income tax under the act. Where the beneficiary or beneficiaries of a trust deed set forth in any of the preceding three Paragraphs are to be decided or not in existence yet, the settlor shall be considered as the tax-payer for that trust deed who shall include the value of his/her/its or their entitlement to such trust benefit as calculated in accordance with the applicable withholding tax rate and received by him/her/it or them under the trust deed in his/her/their annual income tax return to be filed within the tax declaration period fixed in Article 71 of this Act. The income tax withholding rates referred to hereinabove shall be formulated by the Ministry of Finance and submitted to the Executive Yuan for its approval and promulgation.
Article 3-3	Where the trust property is transferred or otherwise disposed of based on transfer of trust relationship between the interested parties under any of the following

	circumstances, such transfer or disposition of trust property shall be exempt from assessment of income tax: 1. Between the settlor and a trustee, due to creation of the trust deed; 2. Between the original trustee and a new trustee, upon change of the trustee during the term of persistence of the trust relationship; 3. Between a trustee and a beneficiary, upon delivery of the trust property by the trustee pursuant to the intent of trust during the term of persistence of the trust relationship; 4. Between the settlor and the trustee or between the trustee and the beneficiary upon extinguishment of the trust relationship; or 5. Between the settlor and the trustee due to unsuccessful creation of, or invalidation, cancellation or nullification of the trust deed. The income arising from management or disposition of the trust property by the trustee prior to transfer or disposition of the trust property to be effected under the preceding Paragraph shall be subject to assessment of income tax in accordance with the provisions of Article 3-4 of this Act.
Article 3-4	With regard to the revenue, if any, derived from trust property, the trustee shall, in the year of derivation of such revenue and after deducting there-from the costs, necessary expenses and loss occurred, calculate the amount of each category of income as classified in this Act to be payable to each trust beneficiary; and each beneficiary shall include such portion of trust benefit distributed to him/her/it in his/her/its annual income tax return to be filed in the then current year for assessment of income tax under this Act. Where there are two or more beneficiaries entitled to the trust benefit set forth in the preceding Paragraph, the trustee shall calculate the amounts of such revenue distributable to all beneficiaries in accordance with the benefit distribution proportions explicitly provided in the trust deed or the deductive proportions. However, if the distribution proportions are unknown or can not be deduced, then the revenue of various categories of such revenue derived from the trust property and distributable to trust beneficiaries shall be calculated on an average basis. In the absence of specific or any beneficiary/beneficiaries, the tax payer for the amount of revenue derived from the trust property as calculated in the year of occurrence of such revenue under the preceding two Paragraphs shall be the trustee of the trust property, and a withholding tax shall be paid at the applicable withholding rates and declared in the annual income tax return to be filed within the filing period fixed in Article 71 of this Act. As for the withholding tax already declared and paid in accordance with the provisions of Paragraph 2, Article 89-1 of this Act, the amount of such withholding tax may be deducted from the amount of income tax payable by the tax-payer. The withholding tax rates shall be formulated by the Ministry of Finance and submitted to the Executive Yuan for its

approval.
In case a trustee fails to comply with the provisions set out in the preceding Paragraphs 1 through Three, the competent tax collection authority shall assess the amount of income of the trust beneficiary concerned based on the relevant information available and levy the income tax accordingly.
With regard to the public trust conforming to the requirements set out in Article 4-3 of this Act, the trust benefit actually distributed to trust beneficiaries shall be included in their respective annual income for the year of distribution of such benefit for assessment of income under this Act.
With regard to the mutual trust funds, securities investment trust funds, futures trust funds and/or other trust funds approved by the Financial Supervisory Commission, Executive Yuan under the acts, the trust benefits actually distributed to trust beneficiaries shall be included in their respective annual income for the year of distribution of such benefits for assessment of income tax under this Act.

Article 4

Income tax on the following categories of income shall be exempted:
1. (Deleted)
2. (Deleted)
3. Compensation for death or injury and that obtained in pursuance of the National Compensation Act;
4. Pension or compensation for death received in accordance with applicable acts or regulations by the bereaved family of a person who died in performing official duties. Pension or compensation for death in one lump sum or by installments received in accordance with applicable acts or regulations by the bereaved family of a person died not in performing official duties with the lump sum or the total amount paid in all installments in one year calculated together with the amount of the Separation Income provided in Paragraph 1, Article 14 hereof; however, the total amount received shall not be more than the deductible amount provided in Category 9, Paragraph 1, Article 14 hereof;
5. Payment for special disbursement, allowance in kind or cash in lieu thereof and housing allowances received from the government by public servants, teachers, military personnel, policemen and laborers; and that portion included in the uniform-scale salary received by employees of state-run organizations representing allowance in kind and housing allowance;
6. Interest on savings of a compulsory nature made in accordance with act or ordinance;
7. Compensation payment made under life insurance, labor insurance and insurance for public servants, military personnel and teachers;
8. Scholarships and subsidies granted by governments of the Republic of China or foreign governments, international institutions, educational, cultural, and

scientific research organizations or associations, and other public or private organizations for encouragement of advanced studies, research or participation in scientific and professional training, except for the scholarships or subsidies received as the remuneration for services rendered to the grantors;
9. Income, derived by virtue of office, of foreign diplomatic officials, consular officials and other persons entitled to treatment accordable to diplomatic officials in the service of foreign embassies, legations and consulates in the Republic of China;
10. Income, derived by virtue of office, of employees, other than diplomatic officials, consular officials and persons entitled to diplomatic treatment, who, being nationals of a foreign country, are employed by the embassy, legation or consulate of their country or by subsidiary agencies thereof in the Republic of China; provided, that reciprocal treatment is accorded by the foreign country concerned to employees of Chinese nationality employed by the embassy, legation or consulate of the Republic of China or by subsidiary agencies thereof, in the foreign country concerned.
11. Salaries paid by foreign governmental agencies, organizations or educational and cultural institutions to foreign technicians and professors of universities and colleges for services rendered within the territory of the Republic of China under technical cooperation or cultural and educational exchange agreements made by and between such foreign governmental agencies, organizations or educational and cultural institutions and those of the Republic of China;
12. (Deleted)
13. Income derived by organizations or institutions, which are established for educational, cultural, public welfare or charitable purposes and are in conformity with the criteria prescribed by the Executive Yuan, from the operations of their own and their subsidiaries;
14. Surplus profit of consumer cooperatives operated in accordance with act, doing no business with outsiders;
15. (Deleted)
16. Income earned by an individual or by a profit-seeking enterprise from the sale of land, or by an individual from the sales of apparel or furniture for household use, or income earned by a profit-seeking enterprise from the transactions of sale of property for the purpose of stockpiling war materials in accordance with the regulations established by the government. The portion of stock or bond transactions income, earned by an individual or a profit-seeking enterprise through sale of stock or corporate bonds of companies limited by shares, attributable to changes in the valuation of said securities from date of acquisition to December 31, 1973.
17. Properties received by way of inheritance, bequest or gift, except properties

obtained as a gift from a profit-seeking enterprise;
18. All kinds of income derived by governments of various levels;
19. Income of public utility enterprises owned by governments of various levels;
20. Business income obtained from the operation inside the territory of the Republic of China by a foreign enterprise engaged in international transportation; provided that reciprocal treatment is accorded by the foreign country concerned to an international transport enterprise of the Republic of China operating in its territory;
21. Royalty paid to a foreign enterprise for the use of its patent rights, trademarks, and/or various kinds of special licensed rights in order to introduce new production technology or products, improve product quality, or reduce production cost under the approval of the competent authority as a special case, as well as remuneration paid to a foreign enterprise for its technical services rendered in construction of a factory for an important productive enterprise determined and approved as such by the competent authority;
22. Interest derived from loans offered to the government of the Republic of China or legal entities within the territory of the Republic of China by foreign government or international financial institutions for economic development, and interest derived from the financing facilities offered to their branch offices and other financial institutions within the territory of the Republic of China by foreign financial institutions. Interest derived from loans extended to legal entities within the territory of the Republic of China by foreign financial institutions for financing important economic construction projects under the approval of the Ministry of Finance. Interest derived from favorable-interest export loans offered to or guaranteed for the legal entities within the territory of the Republic of China by foreign governmental institutions and foreign financial institutions which are specialized in offering export loans or guarantees;
23. Individual income derived from written articles, copyright books, musical compositions, musical productions, dramas, cartoons, or as remuneration for speeches and lectures on an hourly basis. However, the total amount of such income for the whole year shall not exceed NT$ 180,000;
24. Various payments paid to personnel engaged in handling various kinds of examinations held by governmental agencies or academic organizations as commissioned by such agencies and in entrance examinations held by public and private schools of various levels.
Criteria of "performing official duties" as referred to in Item 4 of the preceding Paragraph shall be stipulated by the Executive Yuan.

Article 4-1

Income tax on gains derived from the securities transactions ceased to be imposed with effect from January 1, 1990; and, at the same time, losses on securities transactions could no longer be deductible from the amount of income

	derived from such transactions. However, starting from January 1, 2013, in the case that an individual derives gains from securities transactions involving any of items in the following two subparagraphs, such gains shall be subject to income tax; and, at the same time, if such individual incurs losses in securities transactions in such items, he or she may be entitled to a deduction against the gains from the transactions in the same year in accordance with Paragraph 2 of Article 14-2: 1.Stocks, certificates of entitlement to new shares, certificates of payment and documents of title to any of the securities listed on the Taiwan Stock Exchange (hereinafter as TAIEX) or traded on the OTC market or the emerging market. 2.Stocks, certificates of entitlement to new shares, certificates of payment and documents of title to any of the securities other than those provided in the preceding Subparagraph.
Article 4-2	Assessment of income tax on income from transactions of futures under Statute for Futures Transaction Tax shall be suspended for the time being and loss in such transactions shall not be deductible from the amount of income.
Article 4-3	Where a profit-seeking enterprise provides property for the purpose of formation of, or contribution to, or participation in any of the following public trusts, the value of the beneficiaries' entitlement to the benefits distributable to them under the said public trust shall be exempt from assessment of income tax and from application of the provisions of Article 3-2 and the proviso set out in Item 17, Paragraph 1, Article 4 of this Act: 1. A public trust, the trustee thereof is a trust business operator as defined in the Trust Business Act; 2. A public trust which will not pay special benefit in any manner to any specific person or any person who may be designated as a specific person, except for payment of the expenses which must be made to an enterprise incorporated in realizing the creation objective of the said public trust; or 3. A public trust which, according to the provisions of the trust deed thereof, will be transferred to a government authority at a specific level, or a public juristic person or public trust having a similar objective upon the cancellation, termination or extinguishment of such trust deed.
Article 5	The personal exemption for consolidated income tax shall be limited to NT$ 60,000 each person per year. If the total increase of the consumer price index has reached a figure of 3% or higher compared to the index of the year of previous adjustment, the exemption shall be adjusted accordingly. The adjusted amount shall be calculated in units of NT$1,000; if the amount is less than NT$1,000, it shall be calculated as a unit of NT$1,000 and rounded up or down to the nearest NT$1,000 using the traditional method.

The tax brackets and rates of consolidated income tax are as follows:
1. If the annual total net consolidated income is less than or equal to NT$520,000, the tax rate shall be 5%.
2. If the annual total net consolidated income is above NT$520,000 to NT$1,170,000, the income tax payable shall be NT$26,000 plus 12% for the portion of income more than NT$520,000.
3. If the annual total net consolidated income is above NT$1,170,000 to NT$2,350,000, the income tax payable shall be NT$104,000 plus 20% for the portion of income more than NT$1,170,000.
4. If the annual total net consolidated income is above NT$2,350,000 to NT$4,400,000, the income tax payable shall be NT$340,000 plus 30% for the portion of income more than NT$2,350,000.
5. If the annual total net consolidated income is above NT$4,400,000, the income tax payable shall be NT$955,000 plus 40% for the portion of income more than NT$4,400,000.
6. If the annual total net consolidated income is above NT$10,000,000, the income tax payable shall be NT$3,195,000 plus 45% for the portion of income more than NT$10,000,000.

If the total increase of the consumer price index has reached a figure of 3% or higher compared to the index of the year of previous adjustment, the tax brackets as described in the preceding Paragraph shall be adjusted accordingly. The adjusted amount shall be calculated in units of NT$10,000; if the amount is less than NT$10,000, it shall be calculated as a unit of NT$10,000 and rounded up or down to the nearest NT$10,000 using the traditional method.

The exemption and the tax brackets for consolidated income tax shall be publicly announced by the Ministry of Finance in accordance with the preceding Paragraphs 1 & 3 before the beginning of each year. The consumer price index as indicated above shall be publicly released by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan based on the average consumer price index for 12 months up to the end of October of the previous year.

The minimum taxable amount and rates for profit-seeking enterprise income tax are as follows:
1. If the total taxable income of a profit-seeking enterprise is NT$ 120,000 or less, the profit-seeking enterprise is exempt from tax.
2. If the total taxable income of a profit-seeking enterprise is more than NT$120,000, the income tax rate shall be 17%. However, the income tax payable shall not exceed one half of the portion of taxable income more than NT$ 120,000.

Article 5-1	The standard deduction, special deduction of income from salaries/wages and

	special deduction for the disabled or handicapped shall be handled in accordance with Article 17, and their respective calculations for adjustments shall apply mutates to paragraph 1 and paragraph 4 of Article 5. The deductions of paragraph 1 and the exemption of Article 5 shall be assessed every three years in accordance with the standard of income and changes in basic living standards.
Article 6	All amounts of money as provided in this Act shall be into New Taiwan Dollars.
Article 6-1	With regard to the property provided by any individual or profit-seeking enterprise for creating, or contributing to, or participating in a public trust conforming to the applicable requirements set out in Article 4-3, the provisions of Article 17 and Article 36 of this Act shall govern.
Article 6-2	Separate accounting books and records shall be established and maintained for individual trust deeds by the respective trustees of such trust deeds for use in keeping the details of the receiving and disbursing transactions effected under each individual trust deed. Every disbursement transaction must be supported by appropriate certificate or receipt.
Section 2 Definitions	
Article 7	The term "person" as used in this Act refers to a natural person or juristic person. The term "individual" used in this Act means a natural person. 1. A person who has domicile within the territory of the Republic of China and resides at all times within the territory of the Republic of China; 2. A person who has no domicile within the territory of the Republic of China but resides within the territory of the Republic of China for a period of more than 183 days during a taxable year. The term "individual not residing in the Republic of China" denotes an individual other than those as provided in the preceding paragraph. The term "taxpayer" as used in this Act means a person who is required under this Act to report or pay income tax. The term "tax withholder" as used in this Act means a person who is required under this Act to withhold income tax from his payment to be made to a taxpayer.
Article 8	The term "income from sources in the Republic of China" used in this Act refers to income of the following categories: 1. Dividends distributed by companies incorporated and registered in accordance with the Company Act of the Republic of China and by foreign companies authorized by the government of the Republic of China to operate within the territory of the Republic of China; 2. Profits distributed by profit-seeking enterprises organized in the form of a cooperative or a partnership within the territory of the Republic of China;

	3. Remuneration for services rendered within the territory of the Republic of China, provided that this shall not apply to remuneration obtained from an employer without the territory of the Republic of China by an individual not residing in the Republic of China but staying in the Republic of China for a period of not more than ninety days during a taxable year; 4. Interest obtained from governments of various levels of the Republic of China, from juristic persons within the territory of the Republic of China and from individuals residing in the Republic of China; 5. Rental obtained from lease of property situated within the territory of the Republic of China; 6. Royalty obtained from patents, trademarks, copyrights, secret formulas and franchises by virtue of their being made available for use by other persons within the territory of the Republic of China; 7. Profits from the transaction of properties within the territory of the Republic of China; 8. Remuneration for services performed by personnel sent abroad by the government of the Republic of China on overseas missions and for services rendered abroad by employees in general; 9. Profits from operation of industry, commerce, agriculture, forestry, fishery, animal husbandry, mining, and metallurgy enterprises within the territory of the Republic of China; 10. Awards or grants obtained from participating in various skill contests, games, or lotteries, etc. within the territory of the Republic of China; and 11. Any other income obtained within the territory of the Republic of China.
Article 9	The terms "income from the transaction of property" and "losses from the transaction of property" as used in this Act refer to profits and losses resulting from sale, purchase, or exchange of property by a taxpayer, who comes to possess the property other than engaging in regular sales and purchases of such properties for profit-seeking purposes.
Article 10	The term "fixed place of business" as used in this Act refers to fixed places for operation of business, including administrative offices, branch or sub-branch offices, business offices, factories, workshops, warehouses, mining fields, and construction sites, however, this shall exclude warehouse or storage sites used exclusively for purchase of goods and maintenance shops not used for processing or manufacturing products. The term "business agent" as used in this Act means an agent fulfilling any of the following requirements: 1. Where the agent, in addition to representing its principal in the purchase of goods, is authorized to regularly represent the principal in making business

arrangements and in signing contracts;
2. Where the agent regularly keeps in store goods of its principal and delivers the same, for its principal, to others; and
3. Where the agent regularly accepts, for its principal, order for goods.

Article 11	The term "practitioner of profession" as used in this Act refers to a lawyer, certified public accountant, architect, technician, physician, pharmacist, obstetrician, author, broker, scrivener, artisan, performer, and any other person who makes a living with craftsmanship or art. The term "profit-seeking enterprise" as used in this Act refers to industrial, commercial, agricultural, forestry, fishing, animal husbandry, mining or metallurgical enterprises operated by public, private, or joint public and private interests and having a business name or place and organized in the form of sole proprietorship, partnership, company or in any other form of organization. The term "public-owned enterprise" as used in this Act refers to an organization established by a government of any level for the purpose of attaining certain objectives of a specific enterprise without computation of profit or loss and distribution of dividend. The term "educational, cultural, public welfare and charitable organizations or institutions" as used in this Act denotes organizations or institutions that are organized in accordance with the provisions of the Book of General Principles of the Civil Code relating to public welfare organization and foundations or in accordance with the provisions of other relevant acts and ordinances and are duly registered with the authority-in-charge. The term "cooperative" as used in this Act refers to cooperatives which are organized in accordance with the Cooperative Act, duly registered with the authority-in-charge at the place of their business, and conduct their operations in accordance with act, provided that an organization which, although engaged in business of a cooperative nature, fails to meet the requirements set forth herein, shall not be considered as a cooperative. The term "taxable year" as used in this Act where the individual consolidated income tax is involved shall commence on the first day of January and end on the thirty-first day of December of each year.
Article 12	(Deleted)
Chapter 2 Consolidated Income Tax	
Article 13	Consolidated income tax of an individual shall be levied on the amount of his net consolidated income which shall be the gross consolidated income minus the amount of tax-exempt income, and various deductions.
Article 14	The gross amount of consolidated income of an individual shall be the aggregate of the following categories of income for the whole year:

Category 1:
Business Income: the gross dividend received by each shareholder of a company, the gross earnings received by each member of a cooperative, and the gross earnings payable each year to each partner of a profit-seeking partnership, the gross earnings derived in each year by a sole proprietor from the operation of business, and the earnings derived by an individual from incidental trading activities shall all come under this Category of income.
The gross amount of dividend received by a shareholder or the gross amount of earnings received by a member of a cooperative shall be the sum of the net dividend as indicated in the dividend voucher and the amount of imputation tax credit, as the case may be. The gross earnings payable to a partner or the gross earnings derived by a sole proprietor from the operation of business shall be the assessed amount of the profit-seeking enterprise income deducted by half of the amount of income tax payable for the whole year； except when such a sole proprietorship or a partnership is a small-scale profit-seeking enterprise, the gross earnings payable to a partner or the gross earnings derived by a sole proprietor from the operation of business shall be assessed amount of the profit-seeking enterprise income.
Category 2:
Income from professional practice: any income of an individual from professional practice or performances after deduction of the rental for or depreciation of the place of business, depreciation of and repairing expenses for the facilities and equipment required for business, or the cost of medications, supplies, etc. sold to clients, salaries and wages for employees required for business, travelling expenses for practicing the profession and other direct and necessary expenditures, shall be the actual amount of income in this category.
Any individual engaged in professional practice shall at least keep a journal as his accounting book to provide detailed entries of all the operating revenues and expenses. For all business expenditures, documents of positive evidence shall be secured. The documents of evidence and account book shall be kept for a period of at least five years. Measures regarding the setting up, acquisition, and maintenance of the documents of evidence and account books and other related matters shall be prescribed by the Ministry of Finance.
Depreciation of buildings, facilities, and equipment used in professional practice shall be calculated in accordance with the Table of Service Life of Fixed Assets. The relevant provisions with respect to profit-seeking enterprise income tax of this Act shall be applicable, mutatis mutandis. Measures regarding the inspection of the documents of evidence, recognition of the revenues and expenses from professional practice and their account books and other related matters shall be prescribed by the Ministry of Finance.

Category 3:
Income from salaries and wages: any income from salaries and wages of public functionaries, teachers, military personnel, policemen, staff employees and workers of public and private enterprises and any income earned by persons rendering services:
1. Income from salaries and wages shall be all salaries and wages earned for performing duties or doing works;
2. Salaries and wages as provided in the preceding subparagraph shall include salaries, stipends, wages, allowances, annuities, cash awards, bonuses and all kinds of subsidies, whereas, the money received for performing duties for the employer as traveling expenditures, daily allowance and overtime pay not in excess of the prescribed amounts and the incomes which are exempt from income tax as prescribed under Article 4 of this Act shall be excluded.
3. The lump sum of the voluntary pension contribution and the voluntary annuity insurance premiums according to the Labor Pension Act, up to 6% of by an employee’s monthly wage or salary may be deducted from the employee’s taxable income from salary or wage in the year concerned; the voluntary annuity insurance premiums made by an employee shall not apply to the insurance premiums deduction under Article 17.
Category 4:
Income from interest: any income from interest on public debts, corporate bonds, financial, various kinds of short-term commercial papers, deposits and other loans:
1. Public debts shall include bonds, treasury notes, securities, and other notes issued by governments of all levels;
2. Prize money from raffle-savings in excess of the amount of savings shall be deemed as income from interest on deposits:
3. Short-term commercial papers shall include one-year or less treasury bonds, transferable time deposit certificates issued by banks, promissory notes and bills of exchange issued by companies and government-owned enterprises, and other short-term certificates of indebtedness approved by the authority in charge of the specific end enterprise.
The portion of the pecuniary amount realized by the short-term commercial papers at their maturity in excess of the selling price at their initial issuance shall be deemed as income from interest such income shall not be added to the gross consolidated income, but withheld in accordance with the provision of Article 88.
Category 5:
Income from lease and from royalties: any income from lease of property, from utilization of money obtained as the price of a lien on property, or from royalties on patents, registered trademarks, copyrights, secret formulas, and all kinds of

franchise made available for use by others:
1. Amount of income from lease of property and from royalties shall be the whole year's income after deduction of necessary losses and expenditures;
2. Any income derived from long-lasting tenant right and superficies created for fixed terms shall be deemed as income from lease;
3. For money received in the form of rental deposit or in other similar forms for lease of property, and for money received as the price of a lien created on property, to calculated the income from lease the prevailing bank interest rate for one-year-term deposit shall be used as a basis;
4. Income tax on revenue from lease calculated in accordance with the local prevailing rental standard shall be paid for properties lent to others for use, unless it can be verified that no payment is made and the properties involved are not being used for business or for carrying out professional services;
5. The revenue from lease will be upward adjusted by the collection authority according to the local prevailing rental standard if the contracted rental of the lent properties was obviously too low in comparison with the local prevailing standards.
Category 6:
Income from self-undertaking in farming, fishing, animal husbandry, forestry and mining-amount of income shall be the whole year's income after deduction of necessary expenses.
Category 7:
Income from property transactions: any income derived from transactions of property and right:
1. Where the property or right was originally acquired at a price, amount of the income shall be the transaction price after deduction of original cost and all expenses necessary for acquisition, improvement and ownership transfer of that asset;
2. Where the property or right was originally acquired through succession or donation, amount of the income shall be the transaction price after deduction of value prevailing at time of succession or donation and all expenses necessary for acquisition, improvement and ownership transfer of that property or right;
3. One-half of the amount of income of an individual derived from transactions in registered stocks or registered corporate bonds issued by a company limited by shares, or public bonds issued by governments of all levels, or development bonds issued by banks under the approval of government, if the individual has held such stocks or bonds for a period of one year or longer, shall be considered as a part of his income in the taxable year, while the other one-half shall be exempted from income tax.
Category 8:

Income from contests and games and from prizes and awards won by chance: any income derived from prizes or awards in contests or lotteries shall be included in the category:
1. All expenses necessary for participating in contests or games are permitted to be deducted;
2. All costs necessary for participating in lotteries are permitted to be deducted;
3. Prize money from lottery tickets under the auspices of the government, except that tax payable shall be withheld in accordance with the provision of Article 88, shall not be included in the gross consolidated income.
Category 9:
Separation income: The retirement pay, severance pay, separation pay, resignation pay, life-time pension , the old-age pension not covered by insurance benefits and the insurance payment made under annuity insurance according to the Labor Pension Act received by a person, but not including the following: receipt of the savings made by said person from taxable income of his or her salary every year; the insurance payment from the voluntary annuity insurance premiums according to the Labor Pension Act every year; and/or the interest accrued from the savings and the premiums.
1. If received in one lump sum, the income amount is calculated as follows:
(1) If the total amount received in one lump sum is less than NT$150,000 multiplied by the number of service years at the time of separation, the income amount shall be considered zero;
(2) If the total amount received in one lump sum is more than NT$ 150,000 multiplied by the number of service years at the time of separation, half of the portion of the amount over NT$ 150,000 but less than NT$ 300,000 multiplied by the number of service years at the time of separation shall be the income amount;
(3) The portion of the amount over NT$ 300,000 multiplied by the number of service years shall totally be considered the income amount.
The last digit of the number of service years, if less than 6 months, shall be calculated as half a year and, if over 6 months, as one year.
2. If received by installments, the income amount shall be the balance of the total amount of all installments received in one year with the deduction of NT$650,000;
3. If portion of the separation income is received in one lump sum and portion by installments, the deductible amount mentioned in Item 2 above shall be calculated in proportion to the amounts received in one lump sum and by installments respectively.
Category 10:
Other income: amount of any income other than the aforesaid after deduction of necessary expenses and costs. However, the reward for information or

accusation and income from transactions in structured products between individuals and securities firms or banks shall not be added to the gross consolidated income, but withheld in accordance with the provisions of Article 88.
Where any of the aforesaid categories of income is earned in kind, in the form of valuable securities or in foreign currencies, the amount of income shall be computed at the prevailing price or exchange rate prescribed or recognized by the government or in the absence thereof, at the respective actual local value at time of receipt.
Any variable income such as that derived from self-undertaking in forestry, or from old age pensions or retirement pensions or alimony paid in lump sum, or remuneration in lump sum distributed after each trip to the employed for fishing in the high seas or compensation received for returning the leased farm land in accordance with the provision of Article 77 of the Statute for Equalization of Urban Land Rights, among an individual's gross consolidated income may be subject to taxation at a half of the amount thereof in the taxable year of income.
If the increase of consumer price index accumulates to 3% or more over the figure last adjusted, the amounts stipulated in Category 9 of Paragraph 1 above shall be adjusted accordingly and the adjustment shall be made at the rate of NT$1,000 as a basic unit with the hundreds rounded off if the adjusted amount is less than NT$1,000. As to the method of publication and the consumer price index mentioned above, the provisions in Paragraph 4, Article 5 hereof shall apply.

Article 14-1

From January 1, 2007, Income received by an individual from interest on government bonds, corporate bonds, and financial bonds shall not be added to the gross consolidated income, but withheld in accordance with the provisions of Article 88.
From January 1, 2010, the following income received by an individual shall not be added to the gross consolidated income, but withheld in accordance with the provisions of Article 88 at the rate of 10%:
1. The portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance is deemed as income from interest.
2. The interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act and the Real Estate Securitization Act.
3. The interest derived from repo (RP/RS) trade whereby an individual purchases securities or short-term commercial papers as described in the preceding paragraph and Subparagraphs 2 and 3 in this paragraph shall be the net amount of the sale price at their maturity in excess of the original purchase price.
4. Income from transactions in structured products between individuals and

	securities firms or banks. The provision regarding special deduction for savings and investment as provided for in Subparagraph 2-(3)-(iii), Paragraph 1 of Article 17 shall not apply to the interest as provided in the first paragraph and Subparagraphs 1 to 3 in the preceding paragraph.
Article 14-2	The amount of the gains or losses derived from the securities transactions in the proviso set out in Article 4-1 shall be calculated according to Category 7, Paragraph 1 of Article 14. The losses incurred from the securities transactions may be deducted from the gains derived from securities transactions in the same year; however, if the gains are not enough for deduction in the same year, the losses may not be deducted from the income derived from securities transactions in any ensuing year thereafter, and the claim of deduction for loss shall apply only to such gains and losses as are calculated based on the actual transaction price and the original cost. The amount of income on securities transactions calculated in accordance with the preceding two Paragraphs incurred by a taxpayer, his or her spouse and dependents whose exemptions may be made in accordance with Article 17 of this Act shall be calculated separately from the gross consolidated income, the tax payable shall be computed separately in accordance with tax rate of 15%, and the taxpayer shall include such tax payable in his or her income tax return. From January 1, 2013, the amount of income derived from securities transactions of an individual who sells securities as stipulated in Subparagraph 1 in the proviso of Article 4-1 shall be deemed as zero, except when the transactions fall under any of the following conditions, the amount of securities transactions income and tax payable shall otherwise be calculated in accordance with Paragraph 1 to Paragraph 3: 1. Anyone who sells 100,000 shares or more in emerging markets in one year; 2. IPO shares shall be excluded if falling under any of the following two conditions: （1）the shares were listed on the TAIEX or traded on the OTC market before or on December 31, 2012; （2）the amount of the shares underwritten was for 10,000 or less of a company in one year. 3. Non-resident individuals who sell any shares. From January 1, 2015, a resident individual who sells securities stipulated in Subparagraph 1 in the proviso of Article 4-1 and the amount of the sales exceeds NT$1 billion in one year, such person may calculate the amount of income from securities transactions by 0.5% on the part of the total selling amount exceeding NT$1 billion, which shall be calculated separately from the gross consolidated

income, with the tax payable computed separately at a tax rate of 20%. The tax collection authority shall serve a tax notice showing the calculation of the amount of tax payable to the taxpayer along with a tax bill before April 30. If the taxpayer pays the tax within the period for filing the annual income tax return as provided in Paragraph 1 of Article 71, he or she is not required to include such securities transactions income in his or her income tax return.

The individual stipulated in preceding paragraph may select the method of the calculation of the amount of income from securities transactions and tax payable in accordance with Paragraph 1 to Paragraph 3, filing an income tax return in accordance with Article 71, and, in such case, the provision in the preceding paragraph shall not apply.

In the calculation of the selling amount of securities sold in one year as stipulated in Paragraph 5, such person shall sum up the amount of the transferred securities stipulated in Subparagraph 1 in the proviso to Article 4-1, excluding the amount of the transferred securities stipulated in Subparagraphs 1 and 2 of Paragraph 4, or the securities transferred by a trust fund stipulated in Paragraph 6 of the Article 3-4.

In the case of the shares sold by an individual under the proviso set out in Article 4-1 of this Act, the cost of such shares shall be calculated according to the weighted average method, and the holding period as defined according to Subparagraph 3, Category 7, Paragraph 1 of Article 14 and Subparagraph 2, Paragraph 4 shall be calculated based on the first-in, first-out method.

In the case of the income of an individual derived from transactions in IPO shares which have been held for three years or more after they have been listed on the TAIEX or traded in the OTC market, one fourth of the amount of such income shall be considered as a part of his income in the taxable year, and the provision of Subparagraph 3, Category 7, Paragraph 1 of Article 14, shall not apply.

For the purpose of auditing gains or losses derived from securities transactions, the regulations governing the recognition of the price, costs and expenses of securities transactions, as well as the assessment of such in the case of failing to file or present the actual transaction price or the original cost shall be issued by the Ministry of Finance.

Before the implementation of articles of this Act amended on June 25, 2013, an individual who had already instructed the securities dealer that he or she had selected the method of the calculation of the amount of income on securities transactions and tax payable in accordance with Paragraph 1 to Paragraph 3 applicable as of January 1, 2013, shall calculate the amount of income on securities transactions in accordance with Paragraph 4 if his or her consolidated income tax has not been assessed or determined.

Article 14-3	In case any individual person is discovered to have improperly evaded or

	reduced the tax burden for him or herself or for other person(s) by means of transfer of funds or shareholder's equity, or any other false arrangement with any other domestic or foreign individual person, profit-seeking enterprise, or organization or institution which is established for educational, cultural, public welfare or charitable purposes, the tax collection authority for the purpose of computing the accurate amount of income and tax payable of the relevant taxpayers may, with the approval of the Ministry of Finance, make necessary adjustment according to the facts of actual transactions of investigation in accordance with the relevant laws.
Article 15	Where the spouse of a taxpayer and/or a dependent whose support deduction may be made in accordance with Article 17 of this Act has any incomes as provided in the preceding Article, the taxpayer shall include such income in his income return for taxation. After the taxpayer has been identified, a change may be made within six months from the time limit prescribed for filling income tax returns for the taxable year. The amount of tax leviable on the salary income of a taxpayer or his(her) spouse may be computed separately and then declared and paid consolidatedly by the taxpayer. In computing the amount of such tax, only the tax exempt amount and the special deduction of income from salary and wage as specified in Article 17 may be made from the salary/wage income computed separately; whereas all other exemption and deductions applicable to the person whose salary income is computed separately shall be declared in the tax return of the taxpayer. The taxpayer may not make a duplicate claim for exemption or special deduction for the salary/wage income of the person whose salary income is computed separately when computing the amount of income tax payable by himself (herself).
Article 16	In the computation of an individual's gross consolidated income in accordance with the preceding two Articles, if a taxpayer and his spouse operate two or more profit-seeking enterprises, any loss determined by the tax office may be deducted from his income from profit-seeking as determined by the tax office and the amount of income shall be the balance after such a deduction. The deduction as provided in the preceding paragraph may be make only where the "blue return" as provided in Article 77 of this Act issued by all the profit-seeking enterprises operated; however this shall not apply where the consolidated income report is not filed by the taxpayer within the prescribed time limit.
Article 17	The net consolidated income of an individual shall be the gross consolidated income as computed in accordance with Article 14 to 14-2 and the preceding two Articles less the following exemption and deductions:

1. Exemption: Taxpayers may deduct a prescribed amount of exemption for themselves, their spouses, and dependents that meet any of the conditions below. Furthermore, the exemption amount for taxpayers and spouses that are at least seventy years old shall be increased by 50%. In accordance with Paragraph 2, Article 15, however, the taxpayer shall not be permitted to make a duplicate claim for exemption for a person whose amount of salary/wages income tax payable has been computed separately:

(1) Lineal ascendant(s) of the taxpayer and his (her) spouse having attained sixty years of age, or being incapable of earning a livelihood and being supported by the taxpayer. If a lineal ascendant being supported by the taxpayer has attained seventy years of age, the exemption amount for said lineal ascendant shall be increased by 50%.

(2) Children of the taxpayer who are under twenty years of age, or who, although having attained twenty years of age, are being supported by the taxpayer by reason of their studying in school, or having physical or mental disability, or being incapable of earning a livelihood.

(3) Brothers and sisters of the taxpayer and his(her) spouse who are under twenty years of age, or who, although having attained twenty years of age, are being supported by the taxpayer by reason of their studying in school, or having physical or mental disability, or being incapable of earning a livelihood.

(4) Other relatives or family members of the taxpayer within the meaning of Subparagraph 4, Article 1114, or Paragraph 3, Article 1123, of the Civil Code who are under twenty years of age, or who, although having attained twenty years of age, are actually being supported by the taxpayer by reason of their studying in school, or having physical or mental disability, or being incapable of earning a livelihood.

2. Deductions: A taxpayer may select either the "Standard Deduction" or "Itemized Deductions" and may, in addition thereto, declare special deductions:

(1) Standard Deduction: NT$90,000 for a single taxpayer; with a deduction to double that of the amount for a single taxpayer for a taxpayer and his or her spouse.

(2) Itemized Deductions:

i. Contributions and donations: For the taxpayer, his (her) spouse and dependent(s), contributions and donations made to educational, cultural, public welfare or charitable organizations or associations in a total amount not in excess of 20% of the total amount of the gross consolidated income is deductible. However, there is no limit to the amount of donations or contributions made for the support of national defense or troop-cheering or contributions to the government.

ii. Insurance premiums: Premiums paid by or for the taxpayer, his (her) spouse or lineal dependent(s) on life insurance, labor insurance , national pension insurance and insurance for military personnel, public servants or teachers, with the deductible amount not exceed NT$ 24,000 for each person per year. However, there is no limit to the amount of the premium paid for national health insurance.

iii. Medical and childbirth expenses: Medical and childbirth expenses incurred by the taxpayer, his (her) spouse, or dependent(s) provided that payments so made are limited to that paid to public hospitals, the hospitals or clinics appointed under national health insurance, or those hospitals having complete and accurate accounting records as recognized by the Ministry of Finance. However, no deduction shall be made for the portion (of such expense) covered by an insurance payment.

iv. Losses from disaster: The portion of loss incurred by the taxpayer, his (her) spouse or dependent(s) from a disaster caused by force majeure. However, no deduction shall be made for the portion of loss for which insurance benefit or relief has been received.

v. Interest on a house mortgage: The interest payable on a loan from a financial institution by a taxpayer, his (her) spouse and dependent(s) for the purpose of a house for his (her) own use may be deducted from his (her) consolidated income, with the deductible amount not to exceed NT$ 300,000 per year per tax return. However, if a special deduction for savings and investment has been made in the same tax return, the amount of such special deduction shall be subtracted from the aforesaid interest of the house mortgage; the deduction for interest on the house mortgage in accordance with the above mentioned provisions is limited to one house only.

vi. Rent for Housing: Rent for housing in the R.O.C. paid by taxpayers, their spouses, and lineal dependent(s) and used as their own residence rather than for business or performing professional services, may be deducted from their consolidated income to the extent of NT$ 120,000 per year per tax return. However, no deduction shall be made for taxpayers who have filed "Interest on a House Mortgage" on the same tax return.

(3) Special Deductions:

i. Loss from property transactions: The amount of loss from property transactions incurred by a taxpayer, his (her) spouse and dependent(s) which is deductible in one year shall not exceed the declared amount of income derived from property transactions in the same year. However, if no income or no sufficient income derived from property transactions in the same year is available for deduction, the loss may be carried forward in the next three years. The provisions relating to computation of income derived from property transactions set forth in category 7, Paragraph 1, Article 14 of the Act shall apply mutatis mutandis to the computation

of loss from property transactions.
ii. Special deduction of income from salaries/wages: For a taxpayer, his (her) spouse and dependent(s) having income from salaries/wages, the deductible amount not to exceed NT$128,000 per year may be deducted for each person.
iii. Special deduction for savings and investment: For a taxpayer, his(her)spouse and dependent(s) having Interest derived from deposits in financial institutions, income from trust funds in the nature of savings, and dividends accrued on registered share certificates publicly issued and listed on the market by a company , the deductible amount should not exceed NT$270,000 per year per tax return. However, this limit of deduction does not apply to the interest accrued and exempt from income tax on postal pass-book savings under the provisions of the Post Savings and Remittances Act and the interest accrued on short-term commercial papers subject to separate taxation as stipulated in this Act.
iv. Special deduction for the disabled or handicapped: If the taxpayer , his (her) spouse or dependent(s) has (have) a disability certificate(s) or identification or being a patient as defined in Subparagraph 4, Article 3 of The Mental Health Act, a deduction of NT$128,000 per year may be made for each person.
v. Special deduction for educational tuition: If any of the children of a taxpayer is studying in a college or university, a deduction of NT$ 25,000 per child per year may be made for his (her) educational tuition. However, the tuition of the Open University, vocational colleges, the first three years of five-year vocational colleges and students who have accepted government subsidies are excluded.
vi. Special deduction for pre-school children: Starting from 2012, for a taxpayer who has children under or equal to five years of age and his or her circumstances do not fall under any of following two conditions, the amount of deduction for pre-school children is NT$25,000 per child per year:
(i)The taxpayer's annual total net consolidated income after the amount of the aforesaid deduction has been deducted is declared greater than or equal to the 20% individual income tax rate, or his or her individual income tax is declared in accordance with Paragraph 2 of Article 15 of the Act such that the declared individual income tax rate is greater than or equal to 20%.
(ii)The amount of basic income of the taxpayer calculated in accordance with Article 12 of the Income Basic Tax Act is greater than the amount of deduction described in Article 13 of the Income Basic Tax Act.
Where the taxpayer or his (her) spouse elects to have the tax on his (her) salary/wages computed separately in accordance with Paragraph 2, Article 15, the exemption and special deductions on income from the salary/wages computed separately shall be deducted by the receiver of the salary/wages computed separately, while other exemptions or deductions conforming to the provisions of the preceding Paragraph may not be deducted from the

salary/wages computed separately, but shall instead be declared for deduction by the taxpayer.

The provisions of the deductions set forth in Item 2, Sub-Paragraph 2 of Paragraph 1 of this Article shall not apply to a taxpayer who is subject to filing a final income tax return in accordance with Article 71 of this Act but fails to do so and is assessed by the tax collection authority as to his (her) tax liabilities.

Article 17-1

Where an individual subject to the filing of consolidated income tax return under Article 71-1 is deceased or departed from the Republic of China during a taxable year, the deductible amounts of tax exemption and standard deductions for him (her) shall be computed respectively in proportion to the ratio between the number of days before his (her) death or the number of days of his residing in the territory of the Republic of China in that year and the total number of days of the said taxable year.

Article 17-2

The amount of consolidated income tax paid by a taxpayer on the income realized from sales of building of the self-use residence, if he repurchases another building as his self-use residence within two years from the date on which the registration of transfer of ownership of the old building was completed, and the cost of the new building exceeds the original sales price, may be deducted or refunded from the consolidated income tax payable or paid for the year in which the registration of transfer of ownership of repurchased building as self-use residence was completed. However, if the income realized from the property transaction had already been offset against the loss incurred from property transaction concluded previously in accordance with the stipulations of this Act, then the provisions hereof shall not apply.

The provisions of the preceding paragraph shall also be applicable to the taxpayer who buys first and sells later.

Article 17-3

The provisions regarding special deduction for savings and investment as provided for in Subparagraph 2-(3)-(iii), Paragraph 1 of Article 17 of the Income Tax Act shall not apply to the dividends on the registered stocks publicly offered and listed by any company and acquired from January 1, 1999 and thereafter by a tax-payer and his/her spouse and any dependent supported by him/her as covered in a combined annual income tax return.

Chapter 3 Profit-Seeking Enterprise Income Tax

Section 1 Registration

Article 18 (deleted)

Article 19 (deleted)

Article 20 (Deleted)

Section 2 Account Books, Vouchers and Accounting

Article 21	A profit-seeking enterprise shall keep sufficient and accurate account books, vouchers and accounting records to calculate its total amount of business income. All procedures governing the aforesaid keeping, acquisition, use, maintenance, accounting, handing and other matters concerned shall be prescribed by the Ministry of Finance.
Article 22	The accounting system of a company shall be on the accrual basis. But a profit-seeking enterprise not organized as a company may, if there is an established custom of the business or if the volume of business is small report to the local collect authority-in-charge for adoption of accounting system on the cash basis. A profit-seeking enterprise not organized as a company may change its adopted accounting system but shall report the change to the local collection authority-in-charge three months prior to commencement of the next fiscal year.
Article 23	The fiscal year shall commence on the first day of January and end on the thirty-first day of December of each calendar year, provided that a profit-seeking enterprise may, on account of an existing usage of the business or of special circumstances arising from the seasonal nature of the business and upon the approval of the local collection authority-in-charge, change the commencing and expiring dates of its fiscal year.

Section 3 Profit-seeking enterprise Income Amount

Article 24	The amount of income of a profit-seeking enterprise shall be the net income, i.e., the gross yearly income after deduction of all costs, expenses, losses and taxes. When calculating the amount of income in which there are taxable and exempt incomes involved, the costs, expenses or losses, except that those which are attributable to such respective income in a direct, reasonable and definite way, which may be attributed to thereby and recognized as its deductions respectively, shall be reasonably allocated to the respective income. Measures regarding such allocation shall be prescribed by the Ministry of Finance. The unpaid accounts or expenses or losses or various debts payable recorded in a profit-seeking enterprise's accounts that have yet to have been paid at the time of the expiry of the period for the validing of such claims according to the relevant regulations shall be enumerated under other revenue headings, and shall be enumerated under the accounts of non-operating expenditure at the time of actual payment. Income derived from interest of short-term commercial papers by a profit-seeking enterprise in accordance with Category 4, of Paragraph 1 of Article 14 shall not be added to the amount of income of the profit-seeking enterprise, but withheld in

	accordance with the provisions of Article 88. However, where the issuing date of short-term commercial papers held by a profit-seeking enterprise is a day on or after January 1, 2010, the interest income of such short-term commercial papers shall be added to the amount of income of the profit-seeking enterprise. From January 1, 2010, interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act by a profit-seeking enterprise shall be added to the amount of income of the profit-seeking enterprise, and excluded from the application of the provisions of Paragraph 2, Article 41 of the Financial Asset Securitization Act and Paragraph 3, Article 50 of the Real Estate Securitization Act regarding separate taxation. Net dividends or net surplus earnings received by a profit-seeking enterprise having its head office outside the territory of the Republic of China shall not be added to the amount of income of the profit-seeking enterprise, but withheld in accordance with the provisions of Article 88.
Article 24-1	Revenues received by a profit-seeking enterprise from interests on government bonds, corporate bonds, and financial bonds shall be calculated in accordance with the holding period, the face value and interest rate of bonds. The tax on interest revenues as mentioned in the preceding paragraph calculated in accordance with the prescribed withholding rates shall be deducted from the amount of income tax payable for the annual income tax return of a profit-seeking enterprise. The gains or losses derived from the securities transaction whereby a profit-seeking enterprise purchases bonds as described in the first paragraph between two interest payment days and then sells them before the next interest payment day shall be the net amount of the sale price minus the purchase price and interest revenues. From January 1, 2010, where the interest derived from repo (RP/RS) trade whereby a profit-seeking enterprise purchases securities or short-term commercial papers as described in the first paragraph and Paragraphs 2 and 3 in the preceding Article shall be the net amount of the sale price at their maturity in excess of the original purchase price, the interest shall be withheld in accordance with the provisions of Article 88, and added to the amount of income of the profit-seeking enterprise, and the amount of such withholding tax shall be deducted from the amount of income tax payable for the annual income tax return of such profit-seeking enterprise.
Article 24-2	The provisions of Article 4-1 and 4-2 shall not apply to gains or losses resulting from the buying or selling of securities or financial derivatives as approved by the competent authority for the purposes of risk management undertaken by a

	warrant issuer who issues call (put) warrants which have been approved by the competent authority. In such case, the gains or losses shall be included in the profits or losses of issuing of call (put) warrants. Where, however, the losses resulting from the buying and selling of call (put) warrants and the underlying securities as approved by the competent authority, and from the buying and selling of futures which are subject to futures transactions tax in accordance with the Futures Transactions Act, exceed the net amount of premiums received for the issuance of the call (put) warrant after subtracting relevant costs and expenses, such losses shall not be deductible. The provisions of Article 4-1 and 4-2 shall not apply to profits or losses resulting from the carrying on of the business of financial derivatives transactions as approved by the competent authority. Such profits or losses shall, after the completion of settlement, be included in the amount of the income of the profit-seeking enterprise in the year of settlement and taxed accordingly.
Article 24-3	Where a shareholder, a member of the board of directors, or a supervisor of a profit-seeking enterprise organized as a company who receives money on behalf of the company and does not turn in the said sum within a reasonable period of time, or appropriates the sum for his or her own use, a tax shall be charged to the company for interest income based on the lending base rate of the Bank of Taiwan on January 1 of each respective period. However, if the aforesaid person has committed the offence of misappropriation, breach of trust or fraud against the company and has been charged with a lawsuit or prosecuted by the prosecutor, the company shall be exempt from the tax on interest income. A company that lends money to a shareholder or any person without charging interest or charging the stipulated interest at an obviously low rate, except for paying in advance the salary to employees, shall calculate interest income based on the lending base rate of the Bank of Taiwan on January 1 of each respective period and an interest income tax shall be levied on the profit-seeking enterprise in accordance with this Act.
Article 24-4	Beginning from the year 2011, a profit-seeking enterprise which has its head office within the territory of the Republic of China and is engaged in marine transportation, qualified under certain criteria and approved by the central competent authority, will be able to calculate the taxable income derived from marine transportation on the basis of the amount of the net tonnage which is regulated in Paragraph 2. As for the revenue from business other than marine transportation, the calculation of such income is subject to the relevant provisions of this Act. The taxable income derived from marine transportation as mentioned in the preceding paragraph is calculated by multiplying the accumulated daily profit,

calculated in accordance with the following table, by 365 days:
1. For each ship with a net tonnage not exceeding 1,000 tons, the daily profit for each 100 tons up to 1,000 tons shall be NT$67.
2. If the net tonnage of the ship is above 1,000 tons to 10,000 tons, the daily profit for each 100 tons between 1,000 and 10,000 tons shall be NT$49.
3. If the net tonnage of the ship is above 10,000 tons to 25,000 tons, the daily profit for each 100 tons between 10,000 and 25,000 tons shall be NT$32.
4. If the net tonnage of the ship is above 25,000 tons, the daily profit for each 100 tons above 25,000 tons shall be NT$14.

The profit-seeking enterprise which elects to calculate the taxable income derived from marine transportation in accordance with Paragraph 1, once the choice is made to do so, shall be bound to such choice for a period of 10 years and shall not be changed. In case the profit-seeking enterprise fails to meet the requirements with reference to Paragraph 1 within the aforementioned period, and the approval has been cancelled by the central competent authority, such enterprise will not eligible to apply to calculate its income under the terms and conditions in the preceding paragraph for a period of five years commencing from the year in which it fails to meet the requirements.

The profit-seeking enterprise which elects to calculate its taxable income in accordance with Paragraph 2 will not be eligible to apply the following regulations:
1. The provision in Article 39 regarding the deduction of losses.
2. Other tax incentives regulated under other laws.

The regulations governing the scope of business revenue, deadline for filing applications, application procedures and other relevant matters in Paragraph 1 shall be prescribed by the Ministry of Finance in consultation with the central competent authority.

Article 25

Any profit-seeking enterprise having its head office outside the territory of the Republic of China, and which is engaged in international transport, construction contracting, providing technical services, or machinery and equipment leasing, etc., in the territory of the Republic of China, and the cost and expenses of which are difficult to calculate may apply for approval from the Ministry of Finance, or the Ministry of Finance may make the decision to consider ten per cent of its total business revenue for an enterprise engaged in international transport business, or fifteen per cent of its total business revenue for one engaged in any other businesses as its income derived within the territory of the Republic of China regardless whether or not it has a branch office or business agent in the territory of the Republic of China. In such cases, however, the regulation in Article 39 regarding the deduction of losses cannot be applied.

Business revenue derived by an international transport enterprise within the

	Republic of China as provided in the preceding paragraph shall be as follows: 1. Marine transport enterprises: Referring to all ticket fares or transportation charges for outbound passengers and cargo accepted for carriage inside the territory of the Republic of China; 2. Air transport enterprises: (1) Passenger transport: refers to ticket fares from the stations of embarkation inside the territory of the Republic of China to first-leg stations outside the territory of the Republic of China, (2) Cargo transport: refers to freight charges for the entire trip for the cargo accepted for carriage. However, whereas an international air transport enterprise has transshipped its outbound cargo enroute to an aircraft of another international air transport enterprise due to the route restrictions or other reasons, its freight charges shall be calculated according to the distance of the trip actually made. First-leg stations outside the territory of the Republic of China as provided in item 2 of the preceding paragraph shall be prescribed by decree of the Ministry of Finance.
Article 26	In the case of a motion picture enterprise outside of the territory of the Republic of China which has no branch office inside the territory of the Republic of China, fifty per cent of the revenue from the lease of motion pictures through agents shall be deemed as income within the territory of the Republic of China. Where a branch office has been established inside the territory of the Republic of China, costs may be computed at forty-five per cent of the revenue from the lease of motion pictures.
Article 27	Where documents of evidence with respect to purchases are not obtained or kept by a profit-seeking enterprise or are found to be incorrect upon verification, the collection authority-in-charge may determine the purchase costs on the basis of the lowest prices prevailing in the year at the locality concerned. Where documents of evidence with respect to sales are not issued to others or the counterfoils thereof are not kept by a profit-seeking enterprise, the collection authority-in-charge may determine the selling prices on the basis of the highest prevailing in the year at the locality concerned.
Article 28	The portion of an item of raw material used by a manufacturer in excess of the general raw material consumption standard of the trade shall be disallowed unless justifiable reason is submitted to and found true upon verification by the collection authority-in-charge.
Article 29	Interest on capital is paid out from the distribution of profit and, as such, shall not be listed as expense or loss.
Article 30	Interest payable on loans within a business year is deductible as expense or loss

	of that year. Where the interest rate on loans as provided in the loan contracts exceeds the statutory rate, computation shall nevertheless be made according to the maximum interest rate chargeable by local commercial banks; provided that in case the collection authority-in-charge has determined the maximum interest rate with respect to a loan acquired from a source other than a bank by reference to the market rate, the maximum interest rate as determined by the collection authority-in-charge may apply.
Article 31	(Deleted)
Article 31-1	(Deleted)
Article 32	Salaries of the staff employees and workers of profit-seeking enterprise in conformity with any of the following provisions may be considered as expenses or losses: 1. Salaries of the staff employees and workers paid by corporations or cooperative societies, or salaries of the shareholders, board directors and supervisors who conduct business under a prior agreement paid by corporations or cooperative societies duly prescribed in the provisions of incorporation or under a previous resolution of shareholders' meeting or members' meeting as payable irrespective of whether the enterprises or societies operate at a profit or loss. 2. Salaries of the staff employees and workers of a partnership or sole-proprietorship and salaries of the partners who conduct the business or owner, paid irrespective of whether the partnership or sole-proprietorship operates at a profit or loss, if the amount of the salaries paid does not exceed the standard generally adhered by other firms of the same trade.
Article 33	All those profit-seeking enterprises which are subject to the application of the Labor Standards Act may each year set aside an amount within the limit of no more than fifteen per cent of the total salaries and wages paid in that year, as worker retirement reserve according to the Labor Standards Act or as labor pension or annuity insurance premiums according to the Labor Pension Act, and the appropriation thus made may be considered as expenses of the year. Any profit-seeking enterprise which is not subject to the application of the Labor Standards Act and has established rules for the retirement of staff employees and workers may each year set aside a reserve for retirement pensions of no more than four per cent of the total salaries and wages paid in that year. However, in the case where any profit-seeking enterprise has set aside a retirement fund for staff employees and such fund is operated independently of the aforesaid profit-seeking enterprise under a separate means of custody, operation, distribution, etc. in conformity with the regulations as prescribed by the

Ministry of Finance, such profit-seeking enterprise may each year appropriate such retirement reserve within the limit of no more than eight per cent of the total salaries and wages paid in that year and may further consider them as expenses of the year.

Where a retirement fund for workers, or a reserve for retirement pensions for staff employees has been set up pursuant to the provisions of the above two paragraphs, payment of retirement pensions or severance pay in accordance with the regulations shall be paid first from such fund or reserve when staff employees and workers retire or are dismissed henceforward, and only when the fund or the reserve is insufficient to meet requirements, then such payment may be considered as expenses of the year of payment.

In computing income during liquidation proceeding upon dissolution, closure, merger or transfer of ownership of a profit-seeking enterprise in accordance with the provisions of Article 75, the accumulative balance of the retirement fund for workers or the reserve for retirement pensions should transfer to the current year's profit and handled accordingly.

Article 34

Expenditures incurred in the expansion, replacement, improvement or repair or buildings, vessels, machinery, tools, apparatus, appliances and other equipment for use in business, where such expenditure result in an increase of the value or efficiency thereof that cannot be exhausted within two years, are an increment of the capital and, as such, shall not be considered as expenses or losses.

Article 35

For damages due to force majeure, the portion of loss that has been indemnified by insurance shall not be considered as expenses or losses.

Article 36

Voluntary contributions and donations made by a profit-seeking enterprise shall be considered as expenses or losses of the year of payment in accordance with the following provisions:

1. Those that have been made for assisting national defense construction, troop cheering, contribution to government of any level and donation for a designated purpose approved by the Ministry of Finance as a special case. No restriction on the amount of money is placed;

2. In addition to the contributions and donations as provided in the preceding item, those that have been made by organizations and institutions which conform to the provisions of the fourth paragraph of Article 11 to a maximum extent of ten per cent of the amount of income.

Article 37

Direct expenses incurred in the course of business for social entertainment for which positive evidence of payment has been received may be listed as expenses or losses to the extent as provided hereunder:

1. If the value of yearly purchases of an enterprise is less than NT$ 30,000,000, direct expenses for social entertainment incurred at the time and for the purpose

of purchase, shall not exceed 0.15% of the value of purchases for the whole year and, in case of an enterprise approved to use Blue Returns, such expenses shall not exceed 0.2% of the value of purchase for the whole year. If the value of yearly purchases is between NT$ 30,000,000 and NT$ 150,000,000, the expenses for social entertainment shall not exceed 0.1% of the portion between NT$ 30,000,000 and NT$ 150,000,000 and, in the case of an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.15%. If the value of yearly purchases is between NT$ 150,000,000 and NT$ 600,000,000, the expenses for social entertainment shall not exceed 0.05% of the portion between NT$ 150,000,000 to NT$ 600,000,000 and, in the case of an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.1%. If the value of yearly purchase exceed NT$ 600,000,000, the expenses for social entertainment shall not exceed 0.025% of the portion in excess of NT$ 600,000,000 and, in the case of an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.05%;

2. If the value of yearly sales of an enterprise is less than NT$ 30,000,000, direct expenses for social entertainment incurred at the time and for the purpose of sales shall not exceed 0.45% of the value of sales for the whole year and, for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.6% of the value of sales for the whole year. If the value of yearly sales is between NT$ 30,000,000 and NT$ 150,000,000, the expenses for social entertainment shall not exceed 0.3% for the portion of the value of sales in excess of NT$ 30,000,000 to NT$ 150,000,000 and, for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.4%. If the value of yearly sales is between NT$ 150,000,000 and NT$ 600,000,000, the expenses for social entertainment shall not exceed 0.2% for the portion of the value of sales between NT$ 150,000,000 and NT$ 600,000,000 and for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.3%. If the value of yearly sales is exceeds NT$ 600,000,000, the expenses for social entertainment shall not exceed 0.1% for the portion of the value of sales in excess of NT$600,000,000, and for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.15%.

3. If the amount of yearly freight charges of an enterprise is less than NT$ 30,000,000, direct expenses for social entertainment incurred at the time and for the purpose of transportation of goods, shall not exceed 0.6% of the freight charge for the whole year and, for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.7% of the freight charges for the whole year. If the amount of yearly freight charges is between NT$ 30,000,000 and NT$ 150,000,000, the expenses for social entertainment shall not exceed 0.5% for the portion of the freight charges between NT$ 30,000,000 to

	NT$ 150,000,000 and, for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.6%. If the yearly freight charges in excess of NT$ 150,000,000,the expenses for social entertainment shall not exceed 0.4% for the portion of the value of the freight charges for the whole year and, for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.5%. 4. If the yearly business income of those businesses engaged in providing services or credit is less than NT$9,000,000, direct expenses for social entertainment incurred at the time and for the purpose of consummating business transaction for the supply of services or credit shall not exceed 1% of the business income for the whole year and, for an enterprise approved to use the Blue Returns, such expenses shall not exceed 1.2% of the business income for the whole year. If the yearly business income is between NT$ 9,000,000 and NT$ 45,000,000, the expenses for social entertainment shall not exceed 0.6% for the portion of business income is between NT$ 9,000,000 and NT$ 45,000,000 and, for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.8%. If the yearly business income exceeds NT$ 45,000,000, the expenses for social entertainment shall not exceed 0.4% for the portion of business income in excess NT$ 45,000,000 and, for an enterprise approved to use the Blue Returns, such expenses shall not exceed 0.6%. The limit of various entertainment expenses allowed for disbursement by state-owned enterprises shall be determined by the authority-in-charge and included in their budgets. For a profit-seeking enterprise which engages in export trade and earns foreign exchange receipts, besides listing as expenses the payment of social entertainment expenses as prescribed in the provisions of the sup-paragraphs of the preceding Paragraphs a special social entertainment expense may also be listed as expenses, not exceeding 2% of its total foreign exchange receipt settlement of the current year.
Article 38	Losses incurred not in the course of operation of business or subsidiary business, family expenses, and such fines and surcharges for delinquent reporting, non-reporting, and delinquent payment of tax as provided in various tax acts shall not be included as expenses or losses.
Article 39	Losses incurred in the operation of business in previous shall not be included in the computation for the current year provided, however, that in the case of a profit-seeking enterprise organized as a company that keeps a complete set of account books, uses the Blue Returns as provided in Article 77 in the years such losses occurred and in the year of declaring such losses, or such losses have been duly certified by a certified public accountant and declared within the prescribed period, taxation may be made on its net income after deduction of

	losses incurred in the preceding ten years as verified and determined by the local collection authority-in-charge. Before the implementation of the amendment of this Act made on January 6, 2009 ,to the preceding losses of a profit-seeking enterprise organized as a company conforming to the requirements set out in the proviso of the preceding Paragraph as verified and determined by the collection authority-in-charge which are not yet deducted completely according to the Act ,the amended provision shall apply after the amendment and implementation of this Article.
Article 40	Where the period of business operation is under one year, the amount of income derived for such period shall first be converted into corresponding annual income according to the proportion of the length of the period to the year, and the amount of income tax shall then be determined by the tax rate applicable to such annual income but paid basing on the original proportion for the period in which business is actually operated. Where the period of business operation is under one month it shall be taken as one month.
Article 41	If a profit-seeking enterprise whose head office is outside the territory of the Republic of China has a fixed place of business or business agent is located inside the territory of the Republic of China, the fixed place of business or business agent shall keep separate accounting books and its profit-seeking enterprise income tax shall be assessed accordingly.
Article 42	The net dividend or net surplus earning received by a profit-seeking enterprise organized as a company from its investment in another domestic profit-seeking enterprise shall not be included in its taxable income, and the amount of tax deductible from such income shall be included in the balance in its shareholder deductible tax account in accordance with the provisions of Article 66-3 hereof. Where an education, culture, public welfare, or charity institution or organization has received any net dividend or net surplus earning as described in the preceding Paragraph, such income shall not be included in its taxable income, and the amount of tax deductible from such income shall not be used to offset the income tax payable by it, nor may it apply for refund thereof.
Article 43	(Deleted)
Article 43-1	A profit-seeking enterprise which has an affiliated relationship with, or is directly or indirectly owned or controlled by another enterprise within or without the territory of the Republic of China, whereof, if it is found that arrangement of their mutual income, cost, expense, profit or loss distribution does not conform with the regular business practice, hence, results in a tax evasion or reduction, the collection authority-in-charge for the purpose of computing the accurate income of the enterprise may report it to the Ministry of Finance for approval in effecting

an adjustment in accordance with the regular business practice.

Article 43-2	Beginning from the year 2011, excess interest shall not be considered as expense or loss if the proportion of related party debt to equity of a profit-seeking enterprise exceeds a specified ratio. The profit-seeking enterprise referred to in the preceding paragraph shall, when filing its tax return, disclose the information regarding the debt-to-equity ratio of the debt owed to related parties and other relevant information in its annual income tax return. The regulations governing the scope of related parties, liabilities, and owner's equity, the specified debt-to-equity ratio, and other requirements to be observed by the profit-seeking enterprise specified in Paragraph 1 of this Article shall be prescribed by the Ministry of Finance. The provisions of the preceding three paragraphs shall not apply to banks, credit cooperatives, financial holding companies, bills finance companies, insurance companies and securities firms.

Section 4 Evaluation of Assets

Article 44	Inventories of merchandise, raw materials, supplies, goods-in-process, finished goods and by-products shall be evaluated on the basis of actual cost. Where the cost is higher than the net realizable value, the taxpayer may take the net realizable value as the basis of evaluation. A loss on a decline in the net realizable value of the inventories is allowed to be the cost of goods sold. In case the cost is not ascertainable or the net realizable value is not derivable by reasonable anticipation, the local collection authority-in-charge shall determine it on the basis of expert opinion or by appraisal. Net realizable value as provided in the preceding paragraph refers to the expected net margin from the sales under regular operation. Cost as provided in Paragraph 1 may be calculated by using the specific identification method, first-in first-out method, weighted average method, moving average method, or other methods approved by the competent authority in accordance with the categories or characteristics of an inventory.
Article 45	Actual cost means the price paid for acquisition of an asset where such is paid, and includes not only the purchase price paid at time of acquisition but also all necessary expenses incidental to acquisition or incurred in making it fit for use in the operation of business. Where an asset is manufactured or constructed instead of purchased, the cost includes materials, labor and all expenses incurred in designing, manufacture, construction and installation necessary to make it fit for use in the operation of business. In the case of an asset brought forward at the beginning of a period, the cost means the original inventory price. Expense incurred in the expansion, replacement, improvement or repair of any

	asset as a result of which its value or efficiency is increased may, to the extent of such increase, be added to the balance of the actual cost for computation.
Article 46	Market value means the current price prevailing at the locality concerned on the day of making final report of the account.
Article 47	The cost of goods-in-transit is the cost standing at time of commencement of transit, and the market value thereof is the market value prevailing at the place of destination. Evaluation of a by-product shall be in accordance with the provisions of Article 44 of this Act where cost thereof is verifiable; and on the basis of the market value after deduction of selling expenses where cost thereof is not available.
Article 48	The provisions of Article 44 of this Act shall apply mutatis mutandis in the evaluation of short-terms investments in valuable securities. Where the market value of such securities at the close of a financial period has been subject to violent fluctuations, the average price during the immediately preceding month may be taken as their market value on the day of making final report of the account.
Article 49	Accounts receivable and notes receivable shall be evaluated at their respective amounts less deductions for estimated allowance for bad debts. Allowance for bad debts as set forth in the preceding Paragraph, shall be estimated and set aside in an amount not exceeding 1% of the amount of outstanding balance of the accounts receivable and the notes receivable, or of the amount of outstanding balance of credits in the case of a financial institution. Where the percentage of bad debt losses actually incurred and declarable by a profit-seeking enterprise under the act exceeds the percentage specified in the preceding Paragraph, the allowance for such bad debts may be estimated and set aside in an amount not exceeding the average of the percentages of actual bad debts declarable by the said profit-seeking enterprise under the act in the preceding three years. For a profit-seeking enterprise if it is found in the following year that the amount of all ascertained loss in bad debts differs from that of the estimated losses, adjustment shall be made in the estimation of loss in bad debts for the current year to conform to the allowable percentage. Under any of the following circumstances, an account receivable or note receivable or any other item of uncollected credit may be deemed as an ascertained bad debts loss: 1. Where the outstanding amount is wholly or partially uncollectible by reason of insolvency, dodging of the debtor, compromise or adjudication of bankruptcy, or any other cause; 2. Where the outstanding amount has been past due for a period over two years

	during which neither the principal nor the interest accursed thereon has been paid despite demands made therefor. If the outstanding amount as set forth in the preceding Paragraph is collected after being written off as loss, the amount actually collected shall be deemed as a profit for the year in which it is collected.
Article 50	Buildings, fixtures, appurtenant equipment, vessels, machinery, tools apparatus appliances and other fixed assets shall be evaluated at cost less prescribed depreciation.
Article 51	Fixed assets must be depreciated by using the straight-line method, fixed percentage on diminishing book value method, sum-of-years`-digits method, production method, working-hour method or other depreciation methods approved by the competent authority. Where the assets belong to different categories, the depreciation may combine the computation based on the respective categories. The service life of various kinds of fixed assets shall be such as is prescribed in the Table of Service Life of Fixed Assets; however, the service life of equipment installed to the prevention of water pollution or air pollution may be accelerated to two years. In the computation of depreciation of each kind of fixed assets, the service life of such fixed assets shall not be shorter than the minimum years of service life specified in the said table unless special permission has been granted by the Government to adopt the shortening as a measure of encouragement.
Article 51-1	When a passenger sedan newly purchased by a profit-seeking enterprise is depreciated in accordance with the provision of paragraph 1 of the preceding Article, its actual cost shall not exceed the criteria prescribed by the Ministry of Finance. If the aforementioned sedan, after having been used, is sold, destroyed or scrapped, its income or loss shall be also be computed on the basis of underpreciated value which is calculated in accordance with the formal method of depreciation prescribed by this act.
Article 52	Where the actual cost of the fixed assets is increased or decreased after a number of years of use, the depreciation of such assets shall be computed on the basis of the cost after such increase or decrease at the prescribed rate of depreciation with the remaining portion of the service life taken as their service life.
Article 53	Where the fixed assets have at the time of acquisition been used for a number of years, the depreciation thereof shall be computed at the prescribed rate of depreciation with the remaining portion of the service life taken as their service life.

	Where it is foreseeable at the time of acquisition of the fixed assets that they will not have the normal length of service on account of certain special circumstances, the actual useful years may, upon presentation of documentary evidence, be taken as their service life for computing depreciation at the prescribed rate.
Article 54	For valuation of depreciable fixed assets, accumulated depreciation accounts must be established and presented as deductions of the respective assets. The depreciation of fixed assets must be presented on an annual basis. When the depreciation of fixed assets is computed, the salvage value must be estimated. The balance after deduction of the salvage value shall be used as the basis for the computation. If a fixed asset continues to be used after expiration of its duration limit, such asset can continue to be depreciated using the salvage value thereof.
Article 55	Where the fixed assets have reached the full period of their prescribed useful years but the accumulation of depreciation thereof has not amounted to the cost thereof, depreciation at the original rate may be made until full depreciation has been made.
Article 56	(Deleted)
Article 57	If the fixed assets which have been completely depreciated are destroyed or become obsolete at the expiration of their useful years, the difference, if any, of the residual value previously estimated over the proceeds from sale of scraps may be charged to loss for the current year. In case the proceeds from sale of scraps exceed the residual value previously estimated, the difference shall be charged to income of the current year. Where the fixed assets are destroyed or become obsolete on account of specific reasons, at any time before the end of their prescribed service years, their undepreciated value may, upon submission of reliable documentary evidence, be charged to loss for the proper fiscal year, provided, that proceeds from the sale of scraps, if any, shall be considered as income.
Article 58	Where the service life of the fixed assets in less than two years, the cost thereof may be listed as loss for the fiscal year in which such assets are acquired, manufactured or constructed, and annual depreciation thereof is not required.
Article 59	Depletion assets shall be valued on the basis of the value left over after deducting from the cost of such assets the depletion charge for each period. Computation of the depletion charge may be made according to one of the following formulas; provided that whichever is used shall not be changed afterwards: 1. To compute at the close of the business year the depletion charge deductible

	for the current year on the basis of the quantity actually exploited within the current year multiplied by the estimated unit depletion charge, which is worked out by dividing the cost of the depletion assets against the quantity exploitable; 2. To set aside annually from the gross amount of proceeds realized from the exploitation or sale of products the depletion charge according to the Table of Depletion Assets; provided that the depletion charge set aside annually shall not exceed fifty per cent of the amount of gain derived in the current year from the assets before deducting therefrom the depletion charge; and that the aggregation of such depletion charge shall in no case exceed the cost of the assets. In the case of depletion assets producing petroleum or natural gas a depletion in the amount of 27.5 per cent of the gross amount of proceeds realized from sale of the production in the current year may be set aside therefrom annually till the assets are completely exhausted; provided that the depletion charge set aside annually shall not exceed fifty per cent of the amount of gain derived in the current year from the assets before deducting therefrom the depletion charge.
Article 60	Business rights, trademarks, copyrights, patents and other franchises are assets only if they are acquired by purchase. Such intangible assets as referred to in the preceding paragraph shall be valued at cost less the amount amortized for each period. The cost of intangible assets shall be amortized in equal annual installments in accordance with the following prescribed number of years of amortization; provided that Where an intangible asset after acquisition cannot be amortized according to the prescribed number of years of amortization on account of specific reasons, an application stating the reasons therefore may be submitted to the collection authority-in-charge for permission to amortize in a different manner: 1. Amortization of business rights shall be based on a period of ten years; 2. Amortization of copyrights shall be based on a period of fifteen years; 3. Amortization of trademarks, patents and all other franchises may be based on the number of years of enjoyment of such rights after acquisition.
Article 61	In the case of a 25 per cent rise in prices, the fixed assets depletion assets and intangible assets as referred to in this Act may be revalued. Rules governing the conduction of assets revaluation and formulas of revaluation shall be separately prescribed by the Executive Yuan.
Article 62	Deposits, loans, or bonds for long-term investment shall be valued at the current value computed based on the period for amortization. Computation of the current value shall be based on the interest at the contracted rate if the debt is interest-bearing, or at the average interest rate prevailing among local banks on deposit at fixed term of one year if the debt is not interest-bearing.

	When the debt as referred to in the preceding paragraph is recovered at maturity, the portion of interest accuring from the value in excess of the current value shall be listed as profit for the year in which the debt is recovered.
Article 63	Where a long-term investment is made to hold all the shares or more than one-half of the shares of a subsidiary enterprise, it shall be valued on the basis of the total net worth of the assets of such an enterprise or a part thereof proportionate to the amount of shares held. Where the amount of long-term investment in any other enterprise is less than a majority of its total amount of capital, the valuation of the investment shall be based on the cost.
Article 64	Evaluation of the prepaid expenses shall be based on the portion of the amount remaining within the unexpired period; inventory of supplies must be valued on the basis of the portion of amount covering the unused supplies; evaluation of other deferred expenses must be based on the non-amortized amount. Expenditures of a profit-seeking enterprise incurred during the organizational period must be recorded as current expenses. The term "organizational period" means the period from the preparatory stage to the starting date of the business that commences to generate significant revenue. The expenses defrayed for the issue of corporate bonds and the difference resulting from the discounted issuance of corporate bonds against their face value shall, where a definite period of amortization is provided for, be amortized in installments according to such a period.
Article 65	In the case of dissolution, discontinuance, merger or consolidation, division, acquisition, or transfer of ownership of a profit-seeking enterprise, evaluation of its assets shall be based on the current value or the actual price at which the transaction is made.
Article 66	A taxpayer shall keep an inventory stating therein the quantity, unit, unit price, total price and location of all his assets as well as that whether the price indicated is the cost, or the current value or the appraised value. Where a taxpayer fails to produce reliable documentary evidence in support of the valuation of his assets, the collection authority-in-charge may directly determine the value of such assets by way of appraisement.
Section 5 Shareholder Deductible Tax Account	
Article 66-1	Beginning from 1998, any profit-seeking enterprise subject to assessment of profit-seeking tax under this Act shall set up a shareholder tax offsetting account separate from its regular accounting books for recording the amount of income tax leviable on the dividends and surplus earnings distributable to its shareholders, and shall keep and make available for inspection by tax collection authorities any and all receipts, vouchers and records which are sufficient for

	making accurate calculation of the amount recorded in the said account. Any profit-seeking enterprise newly incorporated after 1998 shall set up such account and keep such records from the date of its incorporation. Any of the following profit-seeking enterprises, institutions or organizations may be exempted from establishing the shareholder tax offsetting account, if: 1. Its head office is located outside the territory of the Republic of China; 2. Is a wholly owned entity or a partnership; 3. Is an education, culture, public welfare, or charity institution or organization in according with the provisions of Paragraph Four, Article 11; or 4. Is an entity of organization which is not permitted to make distribution of surplus profits or earnings under the provisions of other acts and regulations or its Articles of Incorporation.
Article 66-2	The accounting period for a profit-seeking enterprise to enter the records into its shareholder tax offsetting account shall commence from January 1 and end on December 31 of each year provided, however, that if the from and to dates of the fiscal year of a profit-seeking enterprise is changed and approved in accordance with the provisions of Article 23 hereof, the profit-seeking enterprise shall apply to the competent tax collection authority for an approval of its use of the from and to dates of its fiscal year for the accounting purpose set forth in this Paragraph. For the shareholder tax offsetting account which is set up in the year 1998 by an existing profit-seeking enterprise and/or a newly incorporated profit-seeking enterprise, the beginning balance of the said account for that current year shall be zero. The beginning balance thereof for each ensuing year thereafter shall be equal to the closing balance for the immediately preceding year.
Article 66-3	A profit-seeking enterprise shall include the following amounts in the current year balance of its shareholder deductible tax account: 1. The amount for payment of additional income tax and/or the amount of tax on the undistributed earnings or profits as assessed by the tax collection authority after its examination and investigation of the amount of tax payable as declared in the annual income tax return filed by the profit-seeking-enterprise for the year 1998 or each ensuing year thereafter; 2. The amount of deductible tax contained in the aggregate of dividends or surplus earnings distributed to the said profit-seeking-enterprise in the year 1998 or each ensuing year thereafter for its investment in other profit-seeking-enterprise(s) located within the territory of the Republic of China; 3. The amount of tax withheld from the interest on short-term commercial papers whereof the issuing date is a day on or before December 31, 2009 as calculated based on the period of possession of such bills by the said profit-seeking-enterprise in the year 1998 or any ensuing year thereafter;

4. The amount of deductible tax which has been deducted in accordance with the provisions of Item 3, Paragraph 1, Article 66-4 thereof from the capitalized legal reserve or special reserve;
5. The amount of the balance in the shareholder deductible tax account of the extinguished company succeeded by the said profit-seeking-enterprise after a consolidation or merger arrangement provided, however, that it shall not exceed the amount of tax as calculated in accordance with the upper limit of the tax deduction ratio applicable to the aggregate amount of undistributed surplus earnings as originally booked by the extinguished company; and
6. Other accounting items and amount thereof as determined by the Ministry of Finance.

Under the circumstances set out in the preceding paragraph, the reference dates for a profit-seeking-enterprise to enter the deductible tax in its shareholder deductible tax account for each current year are fixed as follows:
1. In the case as described in Item 1 of the preceding paragraph: the payment date of the tax, if the tax is paid in cash; or the settlement date of annual accounts, if the income tax payable as declared in the annual income tax return is paid with temporary tax payment or by offsetting against the income tax withheld;
2. In the case as described in Item 2 of the preceding paragraph: the date of receipt of the distributed dividends or surplus earnings;
3. In the case as described in Item 3 of the preceding paragraph: the date of transfer of the short term bills or the date of receipt of the interest;
4. In the case as described in Item 4 of the preceding paragraph: the date of capitalization of the legal reserve or the special reserve;
5. In the case as described in Item 5 of the preceding paragraph: the effective date of the consolidation or merger;
6. In the case as described in Item 6 of the preceding paragraph: the date to be decided by the Ministry of Finance.

None of the following amounts may be included in the balance of the shareholder deductible tax account maintained by a profit-seeking-enterprise for any current year:
1. The amount of profit-seeking-enterprise income tax withheld under Article 98-1 hereof;
2. The amount of profit-seeking-enterprise income tax paid by it, and the amount of deductible tax on the distributed dividend or surplus earnings received by it in the capacity as a trustee for the operation of trust business;
3. The amount of profit-seeking-enterprise income tax paid up before setting up the shareholder deductible tax account pursuant to this amendment;
4. The amount of profit-seeking-enterprise income tax paid for the year 1997 or any previous year; and

	5. The amount of the paid-up surcharge for delayed tax declaration, surcharge for delinquency in filing tax return, surcharge or fine for delayed payment of tax, and the interest accrued upon the delinquent tax payment.
Article 66-4	The following amounts shall be deducted from the balance in the shareholders' imputation tax account of a profit-seeking-enterprise being kept for any current accounting year: 1. The amount of net dividends or net earnings of the year 1998 or each ensuing year thereafter multiplied by the tax deduction ratio as stipulated in Article 66-6 ; 2. The amount of deductible income tax as approved by the tax collection authority after its examination and verification of the amount of profit-seeking-enterprise income tax payable in the Republic of China as declared in the annual income return filed for the year 1998 or any ensuing year thereafter; 3. The amount of the profit-seeking-enterprise income tax which was included in the legal reserve, public accumulated funds, public interest reserve or special reserve set aside in accordance with the Company Act or other relevant acts and regulations and has been paid up for the then current year; 4. The amount of profit-seeking-enterprise income tax which was included in the bonus distributed to directors, supervisors and employees in accordance with the Company Act and has been paid up for the then current year; and 5. Other items and the amount thereof as determined by the Ministry of Finance. Under the circumstances set out in the preceding Paragraph, the reference dates for a profit-seeking enterprise to make tax deduction from its shareholder imputation credit account for each current year are fixed as follows: 1. In the case as described in Item 1 of the preceding Paragraph: the distribution date; 2. In the case as described in Item 2 of the preceding Paragraph: the date of service of the tax refund notice; 3. In the case as described in Item 3 of the preceding Paragraph: the date on which such reserve funds are set aside; 4. In the case as described in Item 4 of the preceding Paragraph: the date of distribution of the bonus; and 5. In the case as described in Item 5 of the preceding Paragraph: the date to be decided by the Ministry of Finance.
Article 66-5	The amount of deductible tax distributable by a profit-seeking-enterprise to its shareholders or members in accordance with the provisions of Article 3 hereof shall be limited to an amount not exceeding the amount of the balance being kept in its shareholder deductible tax account on the date of distribution of the dividends or surplus earnings, as the case may be. Upon dissolution, a profit-seeking-enterprise shall cancel the amount of the

balance in the shareholder deductible tax account after completion of liquidation and distribution of its residual assets.

Upon consolidation or merger of profit-seeking-enterprises, the balance being kept in the shareholder deductible tax account of the company to be extinguished after the consolidation or merger shall be canceled on the effective date of the consolidation or merger.

Article 66-6

When making distribution from earnings of the year 1998 or each ensuing year thereafter, a profit-seeking enterprise shall distribute along with dividends or earnings the amount of shareholders' (members') imputation tax credit calculated proportionally according to net dividends or earnings received by each shareholder (member) using tax deduction ratio which is the amount of balance in shareholders' imputation tax account divided by the aggregate amount of balance in the undistributed earnings as shown in the account book of a profit-seeking enterprise.

The following formula shall be used for the purpose of this Article:

Tax deduction ratio = amount of balance in the shareholders' imputation credit account/ the aggregate amount of balance in the undistributed earnings

Amount of shareholders' (members') imputation tax credit = amount of the net dividend (or earning) × tax deduction ratio. However, in the case of the amount of the deductible tax of an individual shareholder (member) residing in the territory of the Republic of China, the imputation tax credit = amount of the net dividend (or earning) × tax deduction ratio × 50%.

In case the tax deduction ratio as calculated using the formula given in the preceding Paragraph is higher than the upper limit of the tax deduction ratio, the said upper limit of tax deduction ratio shall prevail in calculating the amount of shareholders' (or members') imputation tax credit. The applicable upper limits of the tax deduction ratio are fixed as follows:

1. For an aggregate amount of undistributed earnings not having been assessed with a 10% profit-seeking-enterprise income tax: 33.33% for earnings accumulated before 2009, and 20.48% for earnings accumulated after 2010.
2. For an aggregate amount of undistributed earnings having been assessed with a 10% profit-seeking-enterprise income tax: 48.15% for earnings accumulated before 2009, and 33.87% for earnings accumulated after 2010.
3. For an aggregate amount of undistributed earnings partially accumulated before 2009 and partially accumulated after 2010, partially assessed and partially not assessed with a 10% profit-seeking-enterprise income tax: the sum of the amounts of shareholders' imputation tax credit shall be calculated respectively based on the applicable tax deduction ratios specified in the preceding two Items in respect of the different proportions of the aforesaid two parts of undistributed earnings to the aggregate amount of the undistributed earnings.

The term "aggregate amount of balance in the undistributed earnings as shown in the account book of a profit-seeking-enterprise" shall refer to the amount of the aggregate undistributed earnings as calculated by a profit-seeking-enterprise in accordance with the commercial accounting rules for the year 1998 or each ensuing year there after.
The calculation of the tax deduction ratios specified in Paragraph 1 of this Article shall be rounded off to the nearest ten thousandth; and if the last figure of the amount of imputation tax credit for each shareholder or member is less than one dollar, such figure shall be rounded off.

Article 66-7	Any profit-seeking-enterprise which is exempted from setting up a shareholder deductible tax account under Paragraph 2, Article 66-1 hereof shall not allocate any amount of deductible tax to its shareholders or members for offsetting the tax payable by them respectively, except for the profit-seeking-enterprises organized in the form of a wholly-owned enterprise or a partnership which shall be subject to the provisions otherwise provided for in this Act.
Article 66-8	In case any individual person of profit-seeking-enterprise is discovered to have improperly evaded or reduced the tax burden for himself or for other person(s) by means of transfer of shareholder's equity or any other false arrangement, the tax collection authority may, with the approval of the Ministry of Finance and based on the information acquired during investigation, make necessary adjustment in accordance with the amount of dividend, surplus earnings or deductible tax distributable to or receivable by such individual person or profit-seeking-enterprise.

Section 6 Taxation on Undistributed Surplus Earnings

Article 66-9	Beginning from the year 1998, if there is any surplus earnings of the then current year not distributed by a profit-seeking enterprise, an additional profit-seeking income tax shall be levied at the rate of ten percent on such undistributed surplus earnings. The term "undistributed surplus earnings" as referred to in the preceding Paragraph, beginning from the year 2005, shall denote the amount of income after tax as calculated by a profit-seeking enterprise in accordance with the Commercial Accounting Act, less the following sums: 1. (deleted); 2. Make-up of the losses in previous years and the next-year-loss which has been duly audited and certified by a certificated public accountant; 3. Net dividends or net earnings which have been distributed from the earnings gained in the current year; 4. Legal earned surplus reserve having been set aside from the surplus earnings of the current year in accordance with the Company Act or other acts, the legal

reserve and the public interest reserve having been set aside in accordance with the Cooperative Act;
5. Sinking fund reserve or restricted distributable surplus earnings which were required to be set aside or restricted from distribution under any treaty signed by the nation with another country, or under any agreement signed in accordance with the economic assistance or loan agreement signed by the nation with any international organization;
6. Bonus or remuneration paid to directors, governors and employees from the surplus earnings in accordance with the provisions of the Articles of Incorporation of the company or cooperative;
7. Special reserve or restricted distributable surplus earnings which were required to be set aside or restricted from distribution of the surplus earnings of the current year pursuant to the order given by the competent authority in accordance with the provisions of other laws;
8. Capital reserve which was required to be transformed from income after tax pursuant to the provisions of other laws;
9.(deleted); and
10. Other accounts as approved by the Ministry of Finance.

The amount of the accounts specifies in Items 3 through 8 of the preceding Paragraph shall be limited to those actually occurred prior to the end of the fiscal year following the year in which the respective incomes are taxable.

The term "income after tax" referred in Paragraph 2 of this Article, in the case where the financial statements in the current year of a profit-seeking enterprise were duly audited and certified by a certified public accountant, shall be based on the amount which was assessed by such certified public accountant. However, if thereafter the authority in charge conducts an assessment of such financial statements and makes an adjustment to the amount of income after tax, the original amount shall be replaced by the amount after such adjustment of which the authority in charge has informed the enterprise.

If the reasons why distributable surplus earnings were restricted from distribution pursuant to the provisions of Items 5 and 7 of Paragraph 2 of this Article are no longer pertaining, the part of which the distributable surplus earnings therefrom have been undistributed prior to the end of the fiscal year following the year when the reasons no longer pertain shall be added to the surplus earnings of the year when the reasons no longer pertain and be subject to the levy of an additional profit- seeking income tax at the rate of ten percent.

Chapter 4 Assessment & Collection Procedure

Section 1 Provisional Payment

Article 67 A profit-seeking enterprise, except those that conform to the provisions of Article

69, shall within one month from September 1 to September 30 of each year, take one-half of the amount of tax payable as declared in its profit-seeking enterprise income tax return filed in the preceding year as the amount of provisional payment of tax and pay to the public treasury and file with the local collection authority-in-charge a declaration for provisional payment of tax on a prescribed form along with the receipt of the provisional payment.

A profit-seeking enterprise, without using investment tax credit, refundable tax from administrative remedy and withholding tax to offset the amount of provisional tax payment in the preceding Paragraph, shall be exempt from filing a provisional income tax return according to the provision of the preceding Paragraph, if it pays the provisional tax to the public treasury.

Notwithstanding the provisions of paragraph 1, a profit-seeking enterprise organized as a company which keeps a complete set of account books and evidential documents, uses the Blue Return as provided in Article 77 or entrusts a certified public accountant to examine and certify its provisional tax return, and files the return within the said period, may alternatively compute the amount of provisional tax payment, which is based on the operating income incurred for the first six months of the current year under the relevant provisions of the Income Tax Act and applied with the tax rates.

Article 68

In the case where a profit-seeking enterprise fails to make the provisional tax payment within the period as specified in Paragraph 1 of the preceding Article but has since filed the return and paid the amount of provisional tax payment, which is computed in accordance with the said provision, of his own accord to the collection authority before 31 October, an interest accruable thereon as calculated on a daily basis at the banking rate for deposits as specified in Article 123 from 1 October until the date of the payment shall be collected together with the aforesaid amount of provisional tax payment.

In the case where a profit-seeking enterprise fails to make the provisional payment in accordance with Paragraph 1 of the preceding Article, before October 31, the collection authority shall compute the amount of provisional tax payable by it in accordance with the provisions of the preceding paragraph and issue to the said profit-seeking enterprise a tax demand notice covering the provisional payment plus one month's interest to be calculated at the banking interest rate for deposits as specified in Article 123, requiring the said profit-seeking enterprise to make the payment to the public treasury in fifteen days.

Article 69

The provisions of the preceding two Article shall not apply to the following cases:

1. (Deleted);
2. A profit-seeking enterprise without permanent establishment in the territory of the Republic of China, having its profit-seeking enterprise income tax withheld by

	business agent or the payer in accordance with the provisions of Article 98-1; 3. A sole proprietorship or a partnership and any approved small-scale profit-seeking enterprise; 4. Any profit-seeking enterprise not subject to profit-seeking enterprise income tax in accordance with this Act or other relevant acts; 5. (Deleted). 6. Other profit-seeking enterprises approved by the Ministry of Finance.
Article 70	(Deleted)
Section 2 Annual Income Tax Return	
Article 71	A taxpayer shall, within the period from May 1 to May 31 of each year, fill out and file to the tax collection authority-in-charge an annual income tax return declaring therein the items an amounts that make up his gross consolidated income (for an individual) or the gross profit-seeking income (for a profit-seeking enterprise) for the preceding year together with the tax deductions/exemptions, and/or offsets associated therewith, if any. The taxpayer shall further calculate the amount of income tax actually payable by him / her or it by deducting the provisional income tax payment, the unused withholding tax and the amount of imputation tax credit from the amount of the income tax payable for the whole year, and shall make payment voluntarily before filing the annual income tax return. However, the withholding tax from the income subject to separate taxation in accordance with the Act, and the amount of imputation tax credit included in the total amount of dividends or earnings paid to a profit-seeking enterprise shall not be deductible. Where a profit-seeking enterprise is organized as a sole proprietorship or a partnership as mentioned in the preceding Paragraph, such enterprise shall calculate the amount of income tax actually payable by deducting the unused withholding tax from half of the amount of income tax payable for the whole year and shall make payment voluntarily of the same before filing the annual income tax return; the amount of income of a profit-seeking enterprise, after deducting half of the amount of income tax payable, shall be included in “business Income” as defined in Category 1, Paragraph 1 of Article 14, and the consolidated income tax shall be levied in accordance with this Act. However, a sole proprietorship or a partnership recognized as a small-scale profit-seeking enterprise shall not file an annual income tax return；the amount of the profit-seeking enterprise income shall be included in “business Income” as defined in Category 1, Paragraph 1 of Article 14 and the consolidated income tax shall be levied in accordance with this Act. Filing of an annual income tax return shall be exempt for an individual residing in the territory of the Republic of China whose annual gross consolidated income does not exceed the sum of the amount of exemption plus the standard

	deduction for the current year provided, however, that if an application has been filed for refund of the tax withheld and the imputation tax credit, the said taxpayer shall still be required to file the annual income tax return. The term "amount of imputation tax credit " set forth in Paragraph 1 and Paragraph 3 above shall refer to the amount of imputation tax credit as indicated in the dividend distribution voucher.
Article 71-1	In case an individual residing in the territory of the Republic of China dies in the taxable year, his taxable income occurred in the year of his death and in the previous year, except those who are exempt from filing an annual income tax return as provided in Article 71, shall be subject to the annual income tax return which shall be filed by the will executors, heirs or estate administrators within three months from the date of death of the decedent. In such a case, the will executors, heirs or estate administrators shall, within the total value of the estate, be responsible for all the obligations concerning the tax return. However in case the deceased in survived by his spouse who is an individual residing in the territory of the Republic of China, the spouse shall file the annual income tax return and make tax payment thereof in accordance with the provision of Article 71. Any individual residing in the territory of the Republic of China, who abolishes his domicile or residence in the territory of the Republic of China and is going to leave the territory of the Republic of China, shall file his annual income tax return in the taxable year before his departure. However, in case the spouse in an individual residing in the territory of the Republic of China, and continues to live in the territory of the Republic of China, he(she) shall file the annual income tax return and make tax payment in accordance with the provisions of Article 71. In conformity with the provisions of Paragraph 13 Article 4, an organization or institution established for educational, cultural, public welfare or charitable purposes or its operating subsidiary shall file its income tax return in accordance with the provisions of Article 71, and still shall pay income tax, if it is not qualified to be exempt from income tax.
Article 72	The period for filing annual income tax return as provided in Paragraph 1 of Article 71-1 may, before the time limit and under special circumstances, through the application of the will executors, or heirs, or estate administrator and upon the approval of the collection authority, be extended to a date not later than the time limit prescribed for filing estate tax. Any taxpayer as provided in Paragraph 2 of Article 71-1 and Article 73 may, under special circumstances, not being able to file his tax return within the time limit personally and upon the approval of the collection authority, appoint an individual residing in the territory of the Republic of China to file tax return and

	make tax payment on his behalf. In the case of delinquent payment of failure to entrust a legally registered accountant or any other lawful agent to file the tax return and make tax payment on his behalf, the collection authority-in-charge may notify the exit/entry control office to deny exit clearance to such a taxpayer.
Article 73	In the case of an individual not residing in the territory of the Republic of China or a profit-seeking enterprise having no permanent establishment or business agent within the territory of the Republic of China, in the event of having income within the territory of the Republic of China as provided in Article 88, the income reporting provisions under Article 71 shall not apply and the tax withholder shall withhold the income tax payable in accordance with prescribed withholding rates. In case the taxpayer has income which does not fall within the withholding scope as provided in Article 88, and is going to leave the territory of the Republic of China prior to the time limit prescribed for filing income tax return in the taxable year, he shall file a tax return with the local collection authority-in-charge prior to his departure and make tax payment according to the prescribed tax rates, and in case he does not leave within the time limit prescribed for filing income tax return in the taxable year, he shall file a tax return and make tax payment in accordance with the regulations concerned. In the case of a profit-seeking enterprise with no permanent establishment but having a business agent in the territory of the Republic of China, except where computation of income is made in accordance with Article 25 and 26 where income tax is withheld and paid in accordance with the provisions concerned, the business agent concerned shall be responsible for filing of income return with the local collection authority-in-charge and for payment of income tax in accordance with the provisions of this Act.
Article 73-1	Except for those which are tax-exempt according to the Act, all interests derived from loans extended to individuals, legal entities, government agencies or financial institutions within the territory of the Republic of China, by branches of international banking business institutions (Off-shore Banking Branches) shall be reported for tax assessment based on the total amount of interest received against the prescribed tax withholding rates within the time limit as stipulated in the provision of Article 71 of this Act.
Article 73-2	The provisions of Article 3-1 hereof does not apply to the amount of taxes included in the total amount of dividends or the total amount of earnings distributed to an individual not residing in the territory of the Republic of China, and any profit-seeking enterprise having its head office outside the territory of the Republic of China. However, in case that the gross dividends or the gross earnings received by such individual or profit-seeking enterprise contain any income subject to a 10% surcharge of profit-seeking income tax which was

actually paid under the provisions of Article 66-9 hereof, then half of the amount of the surcharged profit-seeking income tax may offset the amount of income tax which should be withheld from the payment of the net amount of such dividends or earnings.

Article 74	Where a profit-seeking enterprise changes its fiscal year with the approval of the local collection authority-in-charge, it shall. Within one month from the date of change, file with the local collection authority-in-charge on a prescribed form the amount of income accured prior to the change, compute the income tax payable in accordance with the provisions of Article 49 and effect payment thereof voluntarily prior to filing its income tax return.
Article 75	A profit-seeking enterprise shall make its current final report up to the date of dissolution, closure, amalgamation or ownership transfer, and then its total business income and taxable amount on a prescribed form to the tax collection authority-in-charge within forty-five days, and further make payment voluntarily before filing the income tax return. Any income earned from liquidation during the period of liquidation shall be reported on a prescribed form to the tax collection authority-in-charge within thirty days from the date of completion of liquidation, and the taxpayer shall, before filing his tax return, make payment voluntarily at the prescribed rates applicable to the profit-seeking enterprise in the taxable year. But this is not applicable to those enterprises which are exempt from the liquidation process in accordance with other acts. The term "period of liquidation" as referred to in the preceding Paragraph shall be the time limit as provided in the Company Act, if the profit-seeking enterprise is organized in the form of corporation; and shall be three months from the date of dissolution, closure, amalgamation or ownership transfer, if it is not organized in the form of corporation. A profit-seeking enterprise organized as a sole proprietorship or a partnership shall make its current final report or liquidation income report in accordance with the preceding Paragraphs 1 and 2 and calculate the amount of income tax actually payable in accordance with Paragraph 2, Article 71 and make payment voluntarily before filing the income tax return. The amount of income of a profit-seeking enterprise, after deducting half of the amount of income tax payable, shall be included in “business Income” as defined in Category 1, Paragraph 1 of Article 14 and the consolidated income tax shall be levied in accordance with this Act. However, a sole proprietorship or a partnership recognized as a small-scale profit-seeking enterprise need not make its current final report or liquidation income report. The amount of profit-seeking enterprise income shall be included in “business Income” as defined in Category 1,

	Paragraph 1 of Article 14 and the consolidated income tax shall be levied in accordance with this Act. In the case of failure in submitting a current final report or liquidation income report within the time limit as provided in the preceding Paragraphs 1 and 2, the collection authority shall assess and determine the amount of business income and tax payable; if a profit-seeking enterprise is organized as a sole proprietorship or a partnership the collection authority shall assess its taxable income, and calculate the amount of income tax actually payable in accordance with Paragraph 2, Article 71 and incorporate the income after deducting half of the amount of income tax payable into its sole proprietor's or partners' consolidated income and levy consolidated income tax in accordance with this Act. In the event of bankruptcy, a profit-seeking enterprise shall, within ten days prior to the time limit prescribed for credit registration announced by the court, file its current business income tax return with the tax collection authority-in-charge. In the case of failure in filing tax return within the time limit, the collection authority shall assess and determine its amount of business income and taxable amount immediately according to the finding made by itself. The court shall, at the same time of announcement of credit registration, notify the local collection authority of the bankruptcy declared on that profit-seeking enterprise.
Article 76	A taxpayer shall attach to his annual income tax return, receipts for taxes paid voluntarily, and other related documents of evidences and, in the case of a profit-seeking enterprise, also the balance sheet, inventory of properties and profit and loss statement. At the time of filing an income tax return by a company or cooperative, its responsible person shall submit a statement listing the names and residences of shareholders or members and the amount of dividends or profits paid. In the case of partnership, its responsible person shall submit a statement listing the names and residences of partners and their respective percentages of investment and profit or loss allocation.
Article 76-1	(Deleted)
Article 77	Profit-seeking income tax return forms shall be used in accordance with the following provisions: 1. Ordinary return - to be used by profit-seeking enterprises other than those authorized to use the Blue return; 2. Blue return - to be used by profit-seeking enterprises duly authorized by tax collection authority. The Blue return refers to the tax form which is printed according to the prescribed form on blue paper and designed for encouraging

	profit-seeking enterprises to make honest reporting of their income. Rules governing the use of blue and simplified income return forms shall be prescribed by the Ministry of Finance; There are two kinds of consolidated income return forms namely the general return and the simplified return. The forms and the usages thereof shall be prescribed by the Ministry of Finance.
Article 78	The local collection authority-in-charge shall at all times assist and urge taxpayers to file annual income tax returns within the prescribed period and shall, fifteen days prior to expiration thereof, send a reminder pointing out the responsibility associated with belated reporting. Reminder as provided in the preceding paragraph may be sent in the form of a public notice.
Article 79	Where a taxpayer fails to file an annual income tax return within the prescribed period the collection authority shall serve a delinquent notice, requesting the taxpayer to complete annual income tax return within fifteen days from the date of receipt of the notice. In the event of failure in filing the annual income tax return after expiration of the prescribed period, the collection authority shall make provisional assessment of the amount of income and tax payable on the basis of available taxation data or the profit standard of the same trade and serve the taxpayer the assessment notices along with a tax demand notice. In case other taxation information is afterwards found out by the collection authority, the case shall be handled in accordance with the relevant provisions of the Tax Collection Act. Where a profit-seeking enterprise is organized as a sole proprietorship or a partnership, the collection authority shall assess its taxable income, and calculate the amount of income tax actually payable in accordance with Paragraph 2 of Article 71, and serve the assessment notices along with a tax demand notice and incorporate the income after deducting half of the amount of income tax payable into its sole proprietor's or partners' consolidated income and levy consolidated income tax in accordance with this Act. The provisions of the preceding Paragraph shall not apply to a taxpayer subject to consolidated income tax or a small-scale profit-seeking enterprise using simplified profit-seeking income tax return. In the event of failure on the part of such a taxpayer in filing annual income tax return after expiration of the prescribed period, the collection authority shall forthwith determine the amount of income and tax payable based on the available taxation data or the profit standard of the same trade and notify the taxpayer of making tax payment within the time limit. In case any additional taxation data one afterwards discovered upon investigation by the collection authority, the case shall be still dealt with in accordance with the relevant provisions of the Tax Collection Act.

Section 3 Investigation

Article 80	The collection authority shall, after receipt of an annual income tax return, appoint a person to make investigation thereof and determine the amount of income and tax payable. Where there is great number of taxpayers in a locality, the collection authority may, in lieu of individual investigation as provided in the preceding Paragraph, conduct random checks by trade and determine the income standard of each trade. Where the amount of income reported by a taxpayer is above such standard, the reported income shall be taken as the basis for taxation. However a taxpayer who is found by the collection authority to have reported his or her income unusually or with any under-reporting, omission or evasion of the taxable income, or income reported as lower than the standard set forth in the preceding Paragraph shall be subjected to an investigation. Opinions of trade associations may be sought in determining income standards of taxpayers in the various trades. The measure governing how the collection authority conducts an assessment of an income tax return by paper reviewing, auditing or any other method of investigation, as well as the criteria governing how the aforesaid authority audits the items affecting the amounts of income, tax payable and tax credits of an income tax return, shall be prescribed by the Ministry of Finance.
Article 81	The collection authority-in-charge shall, on the basis of its findings, work out and serve upon the taxpayer a notice showing the amount of tax leviable as determined as well as the tabulation of amounts of various items which make up the tax. Where the notice carries any erroneous entries or miscalculations, the taxpayer may, within 10 days after receipt of the said notice, check with the collection authority-in-charge or request for corrections. If the circumstances of assessment of the individual income tax fall under any of the following conditions, the collection authority-in-charge shall make public declaration of the tax assessments instead of issuing and serving a “Notice of Consolidated Income Tax Assessment”: 1.The refund to the taxpayer is equal to the amount filed on his/her consolidated income tax return. 2.The taxpayer receives no tax payable or refundable because the amount filed in his/her consolidated income tax return and the amount assessed by the collection authority-in-charge are the same. 3.The taxpayer receives no additionally payable or refundable amounts in that his/her tax refund or tax payable fails to meet the collection threshold for tax

	payment and tax refund.
Article 82	(Deleted)
Article 82-1	(Deleted)
Article 83	A taxpayer shall, in the course of an investigation or reinvestigation conducted by the collection authority, produce account books and related documents of evidence that will prove the amount of his income. Where such account books and documents of evidence are not produced, the collection authority may determine the amount of his income based on the available taxation data or the profit standard of the same trade concerned. The taxpayer shall present the account books and documents of evidence as referred to in the preceding paragraph to the collection authority for investigation within the prescribed time limit. Under special circumstances, if it is requested by the taxpayer or deemed necessary by the collection authority, investigation at the taxpayer's place of business may be made by a designated official. Where a taxpayer has already filed the income tax return in accordance with the established regulation but failed to produce the account books and documents of evidence to prove the amount of his income within a prescribed time limit when notified by the local collection authority conducting an investigation, the local collection authority may determine the amount of his income based on the available taxation data or the profit standard of the same trade concerned. If more taxation data are subsequently discovered upon investigation, the case it shall be still dealt with according to act.
Article 83-1	If the collection authority or a tax investigators designated by the Ministry of Finance discovers a taxpayer is suspected of tax evasion or omission in substantial amounts, the authority or investigator may, as the case merits, report to the Ministry of Finance for approval, to institute a further investigation on the taxpayer's net assets, fund flowing, and other business data which are not conformable to the regular business practice. If the result of further investigation, as prescribed in the preceding paragraph, conducted by the collection authority or tax investigator proves that the taxpayer has evaded and/or omitted taxes payment the taxpayer shall be responsible for the submission of evidence favorable to himself.
Article 84	The collection authority may, when making investigation or reinvestigation, call for the presence of the taxpayer or his agent at the office of the collection authority to answer question. The taxpayer, if unable to present himself to answer questions at the indicated time for justifiable reasons, shall submit a statement to the collection authority within seven days from the date of receipt of the notice.

Article 85	The household registration agency shall, when effecting household movement registration in accordance with act, make out and send duplicate copies of such registration to the collection authority concerned.
Article 86	The local collection authority-in-charge shall issue receipts for any account books or documents of evidence submitted by the taxpayer or concerned parties and shall return the same within seven days from the date of completion of submission of all account books and documents of evidence called for. Under special circumstances and subject to the approval of the head of the local collection authority-in-charge, the time of retention may be extended for a period of seven days.
Article 87	(Deleted)
Section 4 Withholding of Tax	
Article 88	For a taxpayer having any income of the following categories, the tax withholder involved shall withhold tax payable at the time of payment as per the prescribed tax rates and withholding procedures, and pay the tax withheld in accordance with the provisions of Article 92 of this Act: 1. Net dividends distributed by a company to an individual not residing in the territory of the Republic of China or a profit-seeking enterprise having its head office outside the territory of the Republic of China; or the net surplus profits distributed by a cooperative, partnership or a wholly-owned organization to its member, partner, or sole investor not residing in the territory of the Republic of China; 2. Salary, interest, rental, commission, royalty, cash award or prize given in a contest or game competition, prizes of a chance winning, retirement pay, severance pay, separation pay, resignation pay, life-time pension, old-age pension not covered by insurance benefits, reward for information or accusation, income from transactions in structured products, and fees for professional practices paid by any organization, institution, school, enterprise, bankruptcy estate, or practitioner of profession, and the income paid to a foreign profit-seeking enterprise having no fixed place of business or business agent within the territory of the Republic of China; 3. Profit-seeking enterprise income derived from operations by a profit-seeking enterprise as provided in Article 25 having its income tax withheld by a business agent or the payer in accordance with the provision of Article 98-1; or 4. Profit-seeking enterprise income derived from business in the Republic of China by a foreign motion picture enterprise which has no branch office in the territory of the Republic of China as provided in Article 26 of this Act. Where a profit-seeking enterprise organized as a sole proprietorship or a partnership files its annual income tax return according to the provision of

Paragraph 2 of Article 71 or its current final report on total business income or income earned from liquidation according to the provision of Paragraph 4 of Article 75, the income tax payable on the gross surplus profits payable by a sole proprietorship or a partnership to its sole proprietor or partners not residing in the territory of the Republic of China shall be withheld in accordance with prescribed withholding rates by the tax withholder and pay the tax withheld in accordance with the provisions of Article 92 of this Act; and thereafter, Subparagraph 1 in the preceding paragraph of this Article shall not apply when the gross surplus profits are actually distributed to the sole proprietor or partners of the aforesaid profit-seeking enterprise.

The withholding rates and withholding procedures applicable to the various kinds of income as prescribed in the preceding two Paragraphs of this Article shall be drafted and established by the Ministry of Finance and submitted to the Executive Yuan for approval.

Article 89

For tax to be levied on different categories of income as set forth in the preceding Article, the tax withholders and taxpayers are designated as follows;

1.For the net dividends distributed by a company to an individual person not residing in the territory of the Republic of China and a profit-seeking enterprise having its head office outside the territory of the Republic of China; or the net surplus profits distributed by a cooperative to its members not residing in the territory of the Republic of China; or the gross surplus profits distributed or payable by a profit-seeking enterprise organized as a sole proprietorship or a partnership to its sole proprietor or partners not residing in the territory of the Republic of China, the tax withholder shall be the person in-charge of the said company, cooperative, sole proprietorship or partnership; while the taxpayer(s) shall be the said individual shareholder not residing in the territory of the Republic of China, or the profit-seeking enterprise shareholder having its head office outside the territory of the Republic of China, or the member, partner of a partnership or the sole proprietor not residing in the territory of the Republic of China;

2.For the income from salary, interest, rental, commission, royalty, fee for professional practices, cash award or prize given in any contest or game or won by chance, retirement pay, severance pay, separation pay, resignation pay, life-time pension, old-age pension not covered by insurance benefits, reward for information or accusation, income from transactions in structured products, and the income payable to a foreign profit-seeking enterprise having no fixed place of business or business agent within the territory of the Republic of China the tax withholders shall be the head of the unit responsible for tax withholding in charge of the relevant organizations or institutions, schools, the responsible persons of enterprises, the trustees of bankrupt estates and the practitioners of professions,

as the case may be, while, the taxpayers shall be the recipients of such income;
3.The withholder of profit-seeking enterprise income tax on income as provided in Subparagraph 3, Paragraph 1 of the preceding Article shall be the business agent or the payer of such income, while the taxpayer shall be the profit-seeking enterprise having its head office outside the territory of the Republic of China;
4.The withholder of profit-seeking enterprise income tax on income receivable by a foreign motion picture enterprise shall be the business agent thereof or the payer of such income, while the taxpayer shall be the foreign motion picture enterprise.

Where a withholder fails to fulfill his obligation of making tax withholding, and where demanding has become impossible by reason that the where abouts of the withholder is unknown or for other causes, the collection authority may collect the tax directly from the taxpayers concerned.

For a payment made in each year by an organization, institution, school, enterprise, bankrupt estate, or professional practitioner of any income which is subject to tax withholding under the provisions of the preceding Article, and a payment of any other income as prescribed under Category 10, Paragraph 1 of Article 14, if the tax is not withheld because the amount paid does not reach the minimum amount of income subject to tax withholding, or any payment which does not come under the categories subject to tax withholding stipulated in this Act, a list containing detailed information of the name, address, and National Identification Card number of the recipients of such payments, as well as the total amount paid during the year shall be prepared in accordance with the prescribed form and submitted to the tax collection authority-in-charge before or on the last day of January of each year. In addition, a withholding exemption certificate shall be prepared and issued to taxpayers concerned before or on February 10 of each year. In the case that three national holidays occur in immediate succession in January, the period for the submission of the withholding exemption certificates shall be extended to February 5 and the period of the issuance of the certificates to taxpayers concerned shall be extended to February 15.

Article 89-1

With regard to the revenue arising from the trust property referred to in Article 3-4 hereof, the tax withholder concerned shall, at the time of payment thereof, name the trustee of the said trust deed as the tax payer for that payment and shall completing the tax withholding process in accordance with the provisions of the preceding two Articles. However, for the trust benefits, except for the income subject to separate taxation in accordance with the Act, payable by the tax withholder in respect of a public trust set forth in Paragraph 5, Article 3-4 hereof, such payments shall be exempt from the assessment of withholding tax which is otherwise payable under the provisions of Article 88 hereof.

When issuing a withholding certificate in accordance with the provisions of Article

92-1 hereof, the trustee of a trust deed shall take the amount of tax withheld from each category of the trust benefits paid to a trust beneficiary as the amount of income tax withheld for the said trust beneficiary provided, however, that if there are two or more trust beneficiaries, the trustee shall calculate the withholding tax paid be each trust beneficiary in accordance with the proportion to be determined under Paragraph 2, Article 3-4 hereof.

Where the trust beneficiary is an individual who is not residing in the territory of the Republic of China or a profit-seeking enterprise which does not have a fixed business place in the territory of the Republic of China, the trustee of the said trust deed shall be regarded as the tax withholder, and shall, in accordance with the provisions of Article 88 hereof, withhold the income tax from various income payments payable to said trust beneficiary as calculated under the provisions of Paragraphs 1 and 2, Article 3-4 hereof provided, however, that the withholding tax already paid up by the trust beneficiary/beneficiaries as set forth in the preceding Paragraph may be deductible from the withholding tax payable by such trust beneficiary/beneficiaries under this paragraph.

Where the trust beneficiary is a profit-seeking enterprise having its head office outside the territory of the Republic of China but having a fixed business place within the territory of the Republic of China, the provision in the preceding paragraph shall apply mutatis mutandis to the net dividends or earnings among its trust benefits.

When making distribution of trust benefits in respect of a public trust or a trust fund as set forth in Paragraphs 5 and 6, Article 3-4 hereof, the trustee thereof shall be considered as the tax withholder who shall complete the withholding process in accordance with the provisions of the preceding two Articles.

Article 90	For purchases or sales of goods on behalf of a client, a profit-seeking enterprise shall record in detail the name and address of the client, the description and classification of the goods, quantity, price, date and amount of commission, and preserve all relevant documents of evidence.
Article 91	All warehouses or godowns accepting goods for storage shall report on a prescribed form the name and address of client, the description, kind, quantity and assessed value of the goods stored, amount of storage charge and the dates of receipt and delivery of the goods, to the local collection authority-in-charge within three days from the date of receipt of goods. The collection authority may dispatch personnel for regular inspection of warehouses and godowns, accounting books and records.
Article 92	The tax withholders of various kinds of income as provided in Article 88 shall, within the first ten days of each month, effect payment to the national treasury of all the taxes withheld in the previous month, and shall, before or on the last day

	of January of each year, make out withholding certificates and submit them to the tax collection authority-in-charge for verifying the amounts of tax withholdings from the taxpayers in the preceding year, and shall issue a receipt of the withholding certificate to each of the taxpayers before or on February 10 of each year. In the case that three national holidays occur in immediate succession in January, the period for the submission of the withholding certificates shall be extended to February 5 and the period of the issuance of the certificates to taxpayers concerned shall be extended to February 15. However, in the case of dissolution, closure, merger or transfer of ownership of a profit-seeking enterprise, or deactivation or change of an agency or organization, the tax withholder concerned shall immediately make out withholding certificates for the amount withheld and submit them to the tax collection authority-in-charge within ten days thereafter. In the case of a non-resident individual or a profit-seeking enterprise without a fixed place of business in the Republic of China but having income as enumerated under Article 88, the tax withholder, shall within ten days from the date of withholding, effect payment to the national treasury of all the taxes withheld, make out withholding certificates and issue them to the taxpayer after submitting them to the tax collection authority-in-charge for verification. In the case of net dividends or earnings received by a profit-seeking enterprise having its head office outside the territory of the Republic of China but having a fixed place of business within the territory of the Republic of China, the provision in the preceding Paragraph shall apply mutatis mutandis.
Article 92-1	The trustee of trust deed(s) shall, before or on the last day of January of each year, submit in prescribed format, the inventory of property, the revenue and expenditure statements, the statement of trust benefits accrued and payable to trust beneficiaries under Paragraphs 1, 2, 5 and 6, Article 3-4 hereof, and the statement of withholding tax and other relevant documents as required under Article 89-1 to the tax collection authority-in-charge, and shall prepare and issue, before or on February 10 of each year, the withholding certificates or withholding exemption certificates and relevant certificates and receipts to taxpayers concerned. In the case that three national holidays occur in immediate succession in January, the period for the submission of inventory of property, the revenue and expenditure statements, the statement of trust benefits and other relevant documents shall be extended to February 5 and the period of the issuance of the withholding certificates or withholding exemption certificates and relevant certificates and receipts to taxpayers concerned shall be extended to February 15.
Article 93	The collection authority shall, immediately upon receipt of withholding report from

	a tax withholder, review the amount of income and tax withheld. It may further appoint a person to make an investigation thereof.
Article 94	Any tax withholder shall notify the taxpayers of withholding at time thereof and shall make out and issue to the taxpayers tax withholding certificates in accordance with Article 92 of this Act. In case the amount withheld differs from that determined by the collection authority for assessment, the tax withholder shall return to the taxpayer the amount over-withheld or shall make additional payment of the deficit, which the tax withholder may claim from the taxpayer.
Article 94-1	Under Paragraph 3 of Article 89, Paragraph 1 of Article 92, and Article 92-1, an organization, institution, school, enterprise, bankrupt estate, professional practitioner, withholder, and trustee of a trust deed, that shall issue exemption certificates, withholding certificates and other relevant certificates and has submitted such certificates to the tax collection authority-in-charge within the deadline, shall be exempt from issuing the certificates to the taxpayers if such certificates meet the following conditions: 1.The taxpayer is an individual residing in the territory of the Republic of China, a profit-seeking enterprise having permanent establishment in the territory of the Republic of China, organization, institution, professional practitioner, or trustee of a trust deed. 2.The data on such certificates has been included in the content of income provided for the taxpayers by the tax collection authorities during the period for the filing of the income tax return. 3.Other situations prescribed by the MOF. Those who are exempt from preparing and issuing the certificates to taxpayers according to the provisions of the preceding paragraph, shall still prepare and issue the certificates to taxpayers upon their request.
Article 95	The local collection authority-in-charge shall at various times check on tax withholders to see whether their withholding reports are accurate and shall urge them to withhold tax and make tax payment according to the provisions of this Act.
Article 96	(Deleted)
Article 97	The provisions of the Article 83 through Article 86 shall apply mutatis mutandis to withholding of tax.
Section 5 Payment of Tax	
Article 98	Voluntary payment of tax by a taxpayer and payment of tax withheld by a tax withholder as provided in this Act shall each be made with a paying-in-slip completed by the payer. Payment of tax against demand notice issued by the collection authority as

	provided in this Act shall be made by the taxpayer within ten days from the date of receipt of the demand notice.
Article 98-1	A profit-seeking enterprise having its head office outside the territory of the Republic of China which has been approved as in compliance with the provision of Article 25 or by application of the provision of that Article by the Ministry of Finance to compute its profit-seeking enterprise income tax in accordance with the following provisions: 1. For an enterprise having a branch office in the territory of the Republic of China, the branch office shall make the provisional tax payment and file a declaration on such provisional payment in accordance with the provision of Article 67 and at the close of the year, shall further compute the tax for annual settlement, make payment of the same and file annual income tax return in accordance with the provision of Article 71; 2. For an enterprise without a branch office but maintaining a business agent in the territory of the Republic of China, the business agent shall be responsible for withholding the tax. In the event that the business agent does not collect the price of goods pursuant to contractual agreement, it shall be responsible for reporting and paying the tax in accordance with the relevant withholding provisions or the payer shall withhold the tax at the time of payment under the approval of the competent collection authority; 3. For an enterprise having neither branch office nor business agent in the territory of the Republic of China, the payer shall withhold the tax at the time of payment.
Article 99	A taxpayer may, at time of making provisional tax payment, offset there from tax withheld evidenced by withholding certificates and pay the balance in cash. Where the tax withheld exceeds the provisional payment, the portion in excess thereof may be offset from the tax payable for annual settlement for the same year.
Article 100	The tax collection authority shall, after having determined the annual income of a taxpayer, make out and serve on him a tax demand notice giving the balance of the tax payable for the full taxing year after deducting the provisional payment, the tax withheld yet to be offset, the amount of credit tax, and the voluntary payment of tax made provided however, that the withholding tax from the income subject to separate taxation in accordance with the Act, and the amount of credit tax included in the total amount of dividends or earnings paid to a profit-seeking enterprise shall not be deductible. In case the tax as determined payable for annual settlement falls short of the total amount of tax paid, the collection authority shall make out and issue to the taxpayer a refund notice or an exchequer's check for refunding the overpaid

amount of income tax.
If, thereafter any tax is decided upon as additionally payable or refundable pursuant to reinvestigation result, or a decision made on an administrative appeal or an administrative proceeding, the tax collection authority shall make out and serve to the taxpayer a tax demand notice, or a revenue refund notice, or an exchequer's check for refunding underpaid tax and for demanding the full payment of the tax payable. The taxpayer shall, within 10 days after service of the foregoing tax demand notice, make the full payment of the income tax payable by him/it.
In the case of refund as provided in the preceding two Paragraphs, the tax collection authority shall, promptly and no later than ten days from the date of verification, fill out and serve to the taxpayer an over-paid tax refund notice or an exchequer's check. The period for refund of overpaid tax shall be three months commencing from the date of service of the over-paid tax refund notice to the taxpayer. Upon expiration of the said refunding period, no refund will be made.
Where the amount of retained surplus profits declared by a taxpayer under the provisions of Article 102-2 hereof is verified as being under-declared or overdeclared, the supplemental payment of the shortfall tax or the refund of the overpaid tax shall be governed by the provisions set out in Paragraphs One through Four of this Article.

Article 100-1	When refunding, in accordance with the provisions of Paragraph Three of Article 100 hereof, the income tax overpaid by a profit-seeking enterprise for the year of 1998 or any ensuing year thereafter, the tax collection authority shall make the refund out of the balance in the deductible tax account credited to the shareholders of the said profit-seeking enterprise as of the date of refunding; whereas if there is any additional balance left over in the said account, such balance may be retained by the profit-seeking enterprise for offsetting the profit-seeking enterprise income tax which shall become payable by it in any ensuing year afterwards. Where the amount of tax which should be made good by a taxpayer or should be refunded by the tax collection authority is trifle to the extent less than a specific amount, the Ministry of Finance may, depending upon the actual situation and after obtaining the approval of the Executive Yuan, decide not to demand supplemental payment from or to refund to the taxpayer of such a trifle amount of income tax.
Article 100-2	In the case where the items or the amounts of tax exemptions and various kinds of deductions declared in the annual income tax return filed by a taxpayer subject to consolidate income tax, or the deductions of various kinds of costs, expenses, losses, or investment tax credit declared in the annual income tax return filed by

a taxpayer subject to profit-seeking enterprise income tax exceed the limitations prescribed by this Act and other subordinate acts, or other laws and thus the voluntary payment of tax falls short, the amount of tax as determined by the collection authority as additionally payable shall be levied and together with the interest to be calculated on a daily basis at the banking interest rate as specified in Article 123 hereof deposit from the date immediately following the expiry date prescribed for filing annual income tax return until the date of payment. However, the interest to be charged shall be limited to the amount accruable for a period of one year.

In the case where the amount of interest to be charged under the preceding Paragraph does not exceed NT$1,500, such charge shall be exempted.

Article 101	The provisions of all Sections and Articles of this Chapter relating to the computation of various time limits shall apply mutatis mutandis where the fiscal year comes under the provision of Article 23.
Article 102	A taxpayer may appoint a legally registered accountant or any other lawful agent to act on his behalf in such matters relating to income estimation and filing of statement, income return, application for reinvestigation, administrative appeal or administrative proceedings as provided in this chapter. The measures governing such appointment shall be prescribed by the Ministry of Finance. The annual income tax return of a profit-seeking enterprise within a certain scope shall be examined and signed by a legally registered accountant or any other lawful agent appointed by the profit-seeking enterprise. The regulations governing such appointments shall be prescribed by the Ministry of Finance. In the case of business income tax return filed and signed by a legally registered accountant or any other lawful agent, the profit-seeking enterprise may enjoy the various benefits conferred by using the Blue Return in accordance with this Act.

Section 6 Declaration of Surplus Earnings

Article 102-1	Where a profit-seeking enterprise is required, by the provisions of Article 66-1 hereof, to set up a shareholder imputation credit account, it shall, before or on the last day of January of each year, submit the data of dividends distributed to its shareholders or the surplus earnings distributed to its members for the whole year of the preceding year to the tax collection authority-in-charge for verification; and shall further issue the dividend vouchers to all shareholders before or on February 10 of each year. In the case that three national holidays occur in immediate succession in January, the period for the submission of the aforementioned data shall be extended to February 5 and the period of the issuance of the dividend vouchers to shareholders concerned shall be extended to February 15. However, if the profit-seeking enterprise enters into the process of dissolution or merger, it shall forthwith fill out the dividend vouchers in respect

of the dividends or surplus earnings which have been distributed, and shall submit them to the tax collection authority-in-charge within 10 days.

The profit-seeking enterprise referred to in the preceding Paragraph shall, when filing its tax return, prepare, in a prescribed format, a statement of changes occurred in the preceding year in the shareholder imputation credit account and file the said statement along with the filled out tax return form with the tax collection authority-in-charge for its auditing and verification. However, it shall file the tax return upon the completion date of the liquidation process, if it enters into the process of dissolution; or on the effective date of merger, if it enters into the process of merger, except in the case as described in Item 5, Paragraph 1, Article 66-3 hereof.

The statement of changes in the shareholder imputation credit accounts referred to in the preceding Paragraph shall mean the amount of beginning balance, the amount of increases and decreases in the then current year, and the current balance in the said account.

Under Paragraph 1, a profit-seeking enterprises, shall issue dividend vouchers and has reported such issuance to the tax collection authority-in-charge within the deadline, shall be exempt from issuing the dividend vouchers to the taxpayers if the vouchers meet the following conditions:

1. The taxpayer is an individual residing in the territory of the Republic of China, a profit-seeking enterprise having permanent establishment in the territory of the Republic of China, organization, institution, professional practitioner, or trustee of a trust deed.
2. The data on the dividend vouchers has been included in the contents of income provided for the taxpayers by the tax collection authorities during the period for the filing of the income tax return.
3. Other situations prescribed by the MOF.

Those who are exempt from preparing and issuing the vouchers to taxpayers according to the provision of the preceding paragraph, shall still prepare and issue the vouchers to taxpayers upon their request.

Article 102-2

A profit-seeking enterprise shall, during the period from May 1 to May 31 in the year following the year for which an income tax return shall be filed, fill out and file to the local tax collection authority a tax return indicating therein the retained earnings as calculated in accordance with the provisions of Paragraph 2, Article 66-9 hereof and the amount of additional income tax leviable thereon which shall be paid before the filing of the tax return. This tax return shall still be filed even if the amount of the retained earnings so calculated turns out to zero or a negative figure.

In the case where a profit-seeking enterprise is dissolved or merged with another profit-seeking enterprise prior to its filing of the income tax return under the provisions of the preceding paragraph, it shall, within 45 days from the date of dissolution or merger, file to the local tax collection authority a tax return in respect of its retained earnings which have not been surcharged with an additional 10% profit-seeking income tax up to the date of its dissolution or merger, and shall calculate and make the payment of such surcharged tax before filing the tax return. Upon failure of a profit-seeking enterprise to declare such portion of retained earnings within the aforementioned filing period, the tax collection authority shall forthwith investigate the case, assess the amount of the surcharge income tax on such retained earnings, and advise, by a notice, the said profit-seeking enterprise to pay the surcharge tax accordingly.

Where a profit-seeking enterprise has obtained from the local tax collection authority an approval to the change of its fiscal year, it shall include its retained earnings which have not been surcharged with a 10% additional profit-seeking income tax prior to such change of its fiscal year into the amount of its retained earnings in the fiscal year after the change of fiscal year, and shall take appropriate action in accordance with the provisions of Paragraph 1 of this Article.

When filing its tax return in accordance with the provisions of Paragraphs 1 and 2 of this Article, the profit-seeking enterprise shall submit along with the tax return the receipt of its voluntary tax payment and other relevant evidential documents.

Article 102-3	A competent tax collection authority shall assist profit-seeking enterprises to file the declaration of their respective retained surplus earnings prior to the cut-off date of the filing period, and shall issue a remainder notice at least 15 days prior to the expiration date of the filing period stating therein the responsibility of taxpayer for the delay in filing the tax return. The remainder notice may be issued by means of a public notice. Where a profit-seeking enterprise fails to file the income tax return for its retained surplus earnings within the prescribed filing period, the competent tax collection authority shall forthwith serve to it a late declaration notice requiring the profit-seeking enterprise to file the tax return in rarer within 15 days from the date of its receipt of the said late declaration notice. If the profit-seeking enterprise further fails to file the tax return after expiry of the given time limit, the competent tax collection authority shall, based on the investigation results, assess the amount of undeclared retained surplus earnings and amount of additional profit-seeking enterprise income tax leviable on thereon, and shall issue to the said profit-seeking enterprise a tax assessment notice together with a tax payment slip for its payment of the tax due within a given time limit. In case any other information is found afterwards by the tax collection authority, the case shall be handled in accordance with the relevant provisions of the Taxation Act.

Article 102-4	After receiving a tax return filed by a profit-seeking enterprise for its retained earnings, the tax collection authority shall appoint personnel to conduct an investigation and to verify the amount of its retained earnings and the amount of income tax leviable thereon. For implementation of the investigation and verification, the provisions of Articles 80 through 86 of this Act shall govern.
Chapter 5 Reward and Penalty	
Article 103	When receiving information or accusation to the effect that a taxpayer or tax withholder is evading tax payment through concealment, under-reporting, fraud or other improper means, the collection authority, upon verification of the information or accusation, shall grant the informant or accuser a reward of twenty per cent of the fine and keep his name in strict confidence. The collection authority shall notify the informant or accuser of the reward as provided in the preceding paragraph when the judgment for fine is confirmed by the court and within three days from receipt of the fine and set a time limit for his collection of the reward. An informant of accuser who has participated in the tax evasion shall not be entitled to the reward. Where the informant or accuser is a public functionary, the provisions of this Article relating to grant of reward shall not apply.
Article 104	(Deleted)
Article 105	(Deleted)
Article 106	Under any of the following circumstances, the local collection authority-in-charge shall, in addition to requiring submission of report or amendment of report entries within a specified time period, impose upon the violator a fine of not exceeding NT$1,500: 1. (Deleted) 2. Where the responsible person of a profit-seeking enterprise organized as a company or of a cooperative fails, in violation of the provisions of Article 76, to report within the prescribed time period the dividends or profits payable or paid to shareholders or members; 3. Where the responsible person of a partnership fails, in violation of the provisions of Article 76, to report the names and residences of partners, the amount of their respective investments and the percentage of allocation of profit or loss in a detailed list; 4. Where the responsible person of a profit-seeking enterprise fails to record the necessary information in the account books required by the provisions of Article 90; 5. Where the responsible person of a warehouse or godown fails to report the necessary information as required by the provisions of the Paragraph 1 of Article

	91;
Article 107	Where a taxpayer fails in violation of the provisions of Article 83, to produce account books and documentary evidences within the specified time period, the collection authority shall impose upon him a fine of not exceeding NT$1,500. Where a taxpayer refused to accept a tax demand notice without furnishing justifiable reasons, the local collection authority-in-charge shall, in addition to accomplishing the service of such notice in accordance with the provisions of Article 18 of the Tax Collection Act, impose upon him a fine of not exceeding NT$500.
Article 107-1	(Deleted)
Article 108	Where a taxpayer failed to file annual income tax return within the period as specified in the provisions of Article 71 but has subsequently filed it in accordance with the provisions of Paragraph 1 of Article 79, the collection authority shall, after determining the amount of its income and the amount of tax payable through investigation, levy a delinquent reporting surcharge in an amount equal to ten per cent of the tax determined as payable; where a profit-seeking enterprise is organized as a sole proprietorship or a partnership, such enterprise shall be levied a delinquent reporting surcharge in an amount equal to ten per cent of half the income tax payable assessed by the collection authority. The amo unt of delinquent reporting surcharge shall not exceed NT$30,000 but shall not be less than NT$1,500. Where a taxpayer further fails to file an annual income tax return within the time limit as prescribed in Article 79, and the amount of taxable income and the amount of tax payable have been determined by the collection authority based on the available data or the profit standard of the same trade, the collection authority shall levy a delinquent reporting surcharge in an amount equal to twenty per cent of the tax determined as payable; where a profit-seeking enterprise organized as a sole proprietorship or a partnership shall be levied a delinquent reporting surcharge in an amount equal to twenty per cent of half of the income tax payable assessed by the collection authority. The amount of delinquent reporting surcharge shall not exceed NT$90,000 but shall not be less than NT$4,500. The provisions of Paragraphs 1 and 2 shall not apply to taxpayers who are subject to consolidated income tax, small scale businesses using simplified income tax return and those who are exempt from filing annual income tax returns according to Article 71 of this Act.
Article 108-1	Where a profit-seeking enterprise had failed to file the income tax return for its undistributed surplus earnings before the filing deadline as required by the provisions of Article 102-2, but subsequently completed the tax filing procedure in accordance with the provisions of Paragraph 2 of Article 102-3 hereof, the tax

	collection authority shall, after having verified the actual amount of such undistributed surplus earnings and the amount of additional income tax payable, surcharge a delinquent fee at the rate equal to ten percent of the amount of additional income tax payable so assessed. The amount of delinquent reporting surcharge shall not exceed NT$30,000 but shall not be less than NT$1,500. Where a profit-seeking enterprise further fails to file the tax return within the time limit as prescribed in Paragraph 2 of Article 102-3, the tax collection authority shall, after having verified the actual amount of the undistributed surplus earnings and the amount of additional income tax payable, surcharge a late filing fee at the rate equal to twenty percent of the assessed amount of additional income tax payable. The amount of delinquent reporting surcharge shall not exceed NT$90,000 but shall not be less than NT$4,500.
Article 109	(Deleted)
Article 110	In the case of a taxpayer who has filed an annual income tax return, current final report on total business income or income earned from liquidation in accordance with the provisions of this Act, any omission or under-reporting of income taxable hereunder shall be subject to a fine of no more than twice the amount of the tax evaded. In the case of a taxpayer who fails to file an annual income tax return, current final report on total business income or income earned from liquidation in accordance with the provisions of this Act and who is found by the collection authority to have income taxable hereunder, the collection authority shall, in addition to determining the tax payable in accordance with act, impose a fine of no more than three times the amount of tax determined as payable. Where a profit-seeking enterprise, due to tax exemption provided under the incentive statute or because of business deficit, shall not have a taxable income even though the amount of income omitted or under-reported is added to it, a fine shall be imposed separately at prescribed times according to the preceding two paragraphs on the taxable omission and under-reporting of income calculated at the profit-seeking enterprise income tax rate applicable in the current year. The amount of the fine, however, shall not exceed NT$ 90,000 or be less than NT$ 4,500. Where a profit-seeking enterprise is organized as a sole proprietorship or a partnership in accordance with the preceding Paragraphs 1 and 2 and there is any omission or under-reporting of taxable income hereunder, such enterprises shall be imposed a multiplier fine, respectively, according to the preceding Paragraphs 1 and 2 on half of the amount of the tax evaded calculated on the basis of short-declared or under-declared taxable income as assessed by the collection authority.

Article 110-1	In case a taxpayer has, after an additional tax payment notice has been served, for his tax evasion or omission, been found out by the collection authority indications of suspected concealment of his properties or making ownership transfer in order to avoid enforced execution, the collection authority may, with a statement of detailed facts, apply to the court for an attachment on the taxpayer's properties and may be exempt from furnishing guaranty against attachment. But if the taxpayer has furnished appropriate guarantee in property or a surety from a reliable businessman, the collection authority may file an application to the court for a withdrawal of the case or lifting the attachment.
Article 110-2	Where a profit-seeking enterprise has filed the income tax return in accordance with the provisions of Article 102-2 hereof, but did not declare or under-declared its retained surplus earnings in such tax return, it shall be imposed with a fine for such failure in an amount not more than twice as much as the amount of short-declared or under-declared profit-seeking enterprise income tax. Where a profit-seeking enterprise failed to make voluntary filing of income tax return in accordance with the provisions of Article 102-2 hereof, and was discovered by the tax collection authority to have failed to declare a retained surplus earnings which should be declared under the act, the tax collection authority shall, in addition to assess the amount of additional income tax leviable, also impose on the said profit-seeking enterprise a fine in an amount of not more than twice as much as the amount of additional tax leviable.
Article 111	Where the head of the unit responsible for the tax withholding personnel of a government agency, public school or enterprise, in violation of the provisions of Paragraph 3 for Article 89 of this Act, fails to submit a prescribed report in time or to submit a truthful report or to issue withholding exemption certificate in time; a notice shall be served upon the competent authority concerned to take disciplinary action. The head of the unit responsible for the tax withholding personnel of a private institution or school; the responsible person of an enterprise; the trustee of a bankrupt estate, or the practitioner of a profession who fails to prepare and submit a report within the prescribed time limit or fail to make a truthful report or to issue withholding exemption certificate as required by the provisions of Paragraph 3 of Article 89 of this Act shall be subject to a fine of NT$1,500, and a notice shall be served demanding supplemental report within a prescribed time limit. In case of failure to do so in time, the institution or enterprise shall be subject to a fine at the rate of five per cent of the amount of payment made by the said enterprise or institution. However, the maximum amount of the fine shall not be more than NT$90,000, and the minimum amount shall not be less than NT$3,000.
Article 111-1	Where the trustee of a trust deed is found to have under-declared or omitted the

declaration of any revenue accrued on the trust property, or made false declaration of any relevant costs, necessary expenses and/or losses, and thus has caused under-calculation of the amount of trust beneficiaries' income as required in Paragraphs 1 and 2 and Paragraphs 5 and 6, Article 3-4; or has failed to make accurate sort the categories of the beneficiaries' income, and thus has caused reduction of trust beneficiaries' tax-paying obligation, the trustee shall be imposed a fine in an amount equal to 5% of the amount of under-declared or evaded income of trust beneficiaries or the amount of incorrectly sorted income of such beneficiaries. The amount of the fine, however, shall not exceed NT$ 300,000 or be less than NT$ 15,000.

Where the trustee of a trust deed fails to calculate the amount of trust beneficiaries' income from different categories of income in accordance with the proportions set out in Paragraph Two, Article 3-4 of this Act, the said trustee shall be imposed a fine in an amount equal to 5% of the deficit between the amount of income calculated by the trustee and the amount of income to be calculated in accordance with the applicable proportions. The amount of the fine, however, shall not exceed NT$ 300,000 or be less than NT$ 15,000.

Where the trustee of a trust deed fails to file or to file accurate tax withholding return, or to prepare and issue the relevant documents or withholding certificates or withholding free certificates or other relevant certificates or receipts as required in Article 92-1 hereof, the said trustee shall be impose a fine in the amount of New Taiwan Dollar Seventy Five Hundred (NTD 7,500), and in addition thereto, shall be required to make supplemental filing or issuing within a given time limit. Failure to make such supplemental filing or issuing beyond the given deadline shall subject the trustee to a fine in an amount equal to 5% of the amount of revenue accrued on the trust property in the then current year. The amount of the fine, however, shall not exceed NT$ 300,000 or be less than NT$ 15,000.

Article 112

A taxpayer who fails to pay within the prescribed time limit any amount of income tax, or surcharge for delinquent reporting or non-reporting shall be subject to a surcharge for delinquent payment at the rate of one per cent of the amount of the payment due for every two days of delay. If the payment is still not made within thirty days after the time limit, the collection authority may, in addition to referring the case to the court for compulsory execution, in the case of a profit-seeking enterprise, order a suspension of business until the date of payment.

Any amount of income tax or surcharge for delinquent reporting, non-reporting, or delinquent payment is not paid within the time limit as provided in the preceding Paragraph, an interest accruable thereon as calculated on a daily basis at the interest rate for deposits as specified in Article 123 hereof for the period from the date immediately following the date of expiration of the time limit till the date of payment shall be collectable together with the amount of aforesaid income tax or

	surcharge due. Business suspension as provided in this Act shall be enforced by the collection authority with the assistance of the police.
Article 113	To an agent or business agent as provided in Article 73 of this Act who violates the provisions hereof, the respective penalty provisions applicable to taxpayers shall apply.
Article 114	Under any of the following circumstances, the tax withholder shall be subject to the applicable punishment as set forth respectively herein below: 1. A tax withholder who fails to withhold tax in accordance with the provision of Article 88 shall, in addition to being instructed to pay the tax amount which should be withheld but was not withheld or has short withheld and to submit supplemental tax-withholding certificates within a given time limit, be subject to a fine of no more than one fold of the amount of the tax amount that should be withheld but was not withheld or was short withheld. If the withholder still does not comply with the instruction to pay the tax amount or to submit supplemental tax-withholding certificates truthfully within the given time limit, he shall be subject to a fine of no more than three folds the amount of the tax amount which should be withheld but was not withheld or was short withheld; 2. A tax withholder who has withheld taxes in accordance with this Act but fails to fill out the tax-withholding certificates truthfully within the time limit prescribed in Article 92, shall be instructed to make a supplemental report and be subject to a fine at the rate of twenty per cent of the tax amount withheld. The amount of the fine, however, shall not exceed NT$ 20,000 or be less than NT$ 1,500. If the report is filed after the deadline as a result of the tax withholder's own initiative, the fine shall be reduced by fifty per cent. The tax withholder, who is instructed to make a supplemental report on the tax withholding certificates within a time limit prescribed by the tax authority but fails to do so, shall be subject to a fine of no more than three folds the amount of the tax withheld. The amount of the fine, however, shall not exceed NT$ 45,000 or be less than NT$ 3,000. 3. A tax withholder who fails to pay the tax withheld within the time limit prescribed in Article 92 shall be subject to a surcharge for delinquent payment at the rate of one per cent of the amount of the payment due for every two days delay.
Article 114-1	Where a profit-seeking enterprise fails to set up a shareholder tax offsetting account which should be set up under this Act, or fails to update the records in such account as required, it shall be imposed with a fine in the amount of not less than NT$ 3,000 but not more than NT$ 7,500 and shall be ordered, by a notice, to set up that account or to update the records in that account within one month accordingly. If the profit-seeking enterprise again fails to set up or to update the

shareholder tax offsetting account after expiry of the one month time limit, it shall be imposed with a fine in the amount not less than NT$ 7,500 but not more than NT$ 15,000 and shall be ordered, by a notice, to set up or to update such an account accordingly. Any further failure of the profit-seeking enterprise to set up or to update the shareholder tax offsetting account shall be subject the same punishment successively on a monthly basis until the said account has been set up and is regularly updated in accordance with the act.

Article 114-2

Under any of the following circumstances, the act violating profit-seeking enterprise shall be ordered to pay up the income tax which shall otherwise be offset in respect of the amount of over-distributed surplus earnings, and shall be imposed a fine in an amount no more than one fold of the said amount of over-distributed surplus earnings:

1. The profit-seeking enterprise has violated the provisions of Paragraph 2, Article 66-2, or Article 66-3, or Article 66-4 of this Act by falsely increasing the amount in the shareholder tax offsetting account, or short-declaring the amount of balance in the account of booked cumulating of retained surplus earnings set forth in Article 66-6 hereof, to the extent that the amount of deductible tax actually allocated to shareholders or members has exceeded the amount of deductible tax which may be allocated to shareholders.

2. The profit-seeking enterprise has violated the provisions of Paragraph 1, Article 66-5 hereof because the amount of deductible tax allocated by it to its shareholders or members has exceeded the amount of balance in its shareholder tax offsetting account as booked as of the date of distribution of dividends or other surplus earnings.

3. The profit-seeking enterprise has violated the provisions of Article 66-6 hereof when distributing the net dividend by using a tax deduction ratio which is higher than the designated ratio for such purpose, whereby the amount of deductible tax actually allocated to its shareholders has exceeded the amount of deductible tax to be calculated in accordance with the act.

Where a profit-seeking enterprise has violated the provisions of Article 66-7 hereof by allocating amount of deductible tax to its shareholders or members for them to offset the income tax payable by them, the said profit-seeking enterprise shall be ordered to pay, within a given time limit, the amount of deductible tax so allocated by it, and shall be imposed with a fine in an amount no more than one fold of the amount allocated.

In case the profit-seeking enterprise set forth in the preceding two Paragraphs has wound up, closed down or moved to an unknown place, the competent tax collection authority shall collect from the shareholders or members of the said enterprise the amount of deductible tax which was over-allocated or unlawfully allocated by the said enterprise to its shareholders or members.

Article 114-3	A Profit-seeking enterprise which has failed to enter correct data in or to issue the dividend voucher (warrant) by the deadline as fixed in Paragraph 1, Article 102-1 hereof shall be ordered to correct the entries of or to issue the dividend warrant, and shall further be imposed with a fine in an amount equal to 20% of the total amount of deductible tax indicated in the dividend voucher (warrant) provided that the amount of the fine shall not exceed NT$ 30,000, nor may it be less than NT$ 1,500, but may be reduced by one half if the said enterprise takes initiative to declare the dividend or to issue the dividend voucher (warrant) after expiry of the foregoing deadline. In case the profit-seeking enterprise further fails to declare correct dividend or to issue the dividend voucher (warrant) within a given time limit after having been ordered to do so, it shall be subject to a fine of no more than three times the total amount of deductible tax provided that the amount of such fine shall not exceed NT$ 60,000 or be less than NT$ 3,000. A profit-seeking enterprise which has violated the provisions of Paragraph 2, Article 102-1 hereof by failing to file timely or accurate statement of changes in shareholder tax offsetting account shall be imposed with a fine of NT$ 7,500 and shall be ordered, by a notice, to file such statement within a given time limit. If the said profit-seeking enterprise further fails to do so after expiry of the deadline, the fine shall be imposed on a monthly basis until the time of its filing of the statement required.
Article 115	(Deleted)
Article 116	Any surcharge for reporting or non-reporting and under estimation as provided in this Chapter shall be made known to the party at default by the collection authority by serving a surcharge assessment notice in which the facts and the basis of imposition thereof shall be given. Where the notice carries a wrong entry or computation error, the party at default may, within ten days from receipt thereof, apply to the collection authority for recheck or correction. Upon expiration of the time limit as provided in the preceding Paragraph, the collection authority shall issue a surcharge demand notice requiring payment by the party at default within ten days.
Article 117	(Deleted)
Article 118	Where a legally registered accountant or any other lawful agent, when acting on behalf of a taxpayer in matters relating to income estimation, filing of returns, application for reinvestigation, administrative appeal or administrative proceedings, certification of contents of account books or other affairs connected with taxation, commits a breach of any of the provisions of this Act, the local collection authority-in-charge may report the matter through channels to the Ministry of Finance.
Article 119	All personnel of the collection authority shall keep in strict confidence, except to

	concerned parties and agencies, the amounts of income and income tax of any taxpayer, documentary evidences, and statements or documents made or produced by other parties. Any person found guilty thereof by the authority-in-charge or upon information of the injured party shall be subject to severe disciplinary action. Where such a person is also guilty of violating the Criminal Code, Code, he shall further be referred to the court to be dealt with in accordance with act. Concerned parties and agencies as provided in the preceding paragraph refer to the taxpayer himself, his agent, attorneys, partners, successors, tax withholders, taxation agencies, control agencies, agencies receiving administrative appeal or handing administrative proceedings related to taxation, and such other agencies and personnel thereof as determined by the Ministry of Finance. The furnishing of information by a collection authority to other government agencies for statistical purposes involving no disclosure of name of taxpayers is not subject to the confidence keeping restriction. Personnel of government agencies disclosing such information furnished by tax agencies as provided in the first paragraph of this Article shall be subject to punishment comparable to that imposable on personnel of tax agencies.
Article 120	Tax assessors and collectors violating the provisional of Article 68, 78 or 103 of this Act shall be punished.
Chapter 6 Supplementary Provisions	
Article 121	The enforcement rules of this Act, the tabulation of minimum estimated service life in years of fixed assets, and the tabulation of depletion rates of assets subject to depletion shall be prescribed by the Ministry of Finance.
Article 122	Except as otherwise provided by act, all forms of applications, registrations, books and certificates herein specified shall be prescribed by the Ministry of Finance.
Article 123	The term "the prevailing deposit interest rate (0r bid rate) adopted by local banking industries" shall refer to the fixed interest rate of postal savings for a one-year time deposit.
Article 124	Where there are special provisions in income tax agreement signed by the Republic of China with a foreign country, such special provisions shall prevail.
Article 125	(Deleted)
Article 125-1	A worker who was employed by an employer to do work, received wages and paid tax on the pension, retirement pay, severance pay, and old-age pension not covered by insurance benefits received by him/her after Aug 1, 1984 and before amendment and implementation of this Act, may apply for refund of over paid tax within five (5) years after amendment and implementation of this Act and shall not

apply for such refund again if he/she failed to apply for it within the time limit. The refundable amount of tax approved by concerned taxation authority shall be refunded together with interest accrued thereon calculated on daily basis for the period from the date of payment thereof by the taxpayer to the date of issuance of a national treasury check for the refunded amount at the fixed interest rate of postal savings for a one-year time deposit on the day when the refundable amount was paid.

Refund based on provisions in the preceding Paragraph of tax paid within five (5) years before amendment and implementation of this Act shall be applied for by the taxpayer concerned; however, if said five-year period is exceeded, the taxpayer shall submit concrete supporting evidence when filing an application.

Article 126

This Act shall come into force from the date of its original promulgation provided with the condition, however that the text of Article 17 amended on December 6, 2005 shall come into force retroactively on January 1, 2005； the text in Category 9, Paragraph 1 of Article 14, amended on December 14, 2007 shall come into force on January 1, 2008 and the text of Article 17 amended on December 12, 2008 shall come into force retroactively on January 1, 2008. The text in Paragraph 2 of Article 5 amended on May 1, 2009 and the text in Paragraph 5 of the same Article amended on May 28, 2010 shall come into force in fiscal year 2010. The text in Subparagraphs 1 and 2, Paragraph 1 of Article 4, and Item 4, Subparagraph 1, Paragraph 1 of Article 17 amended on January 7, 2011 shall come into force on January 1, 2012. The articles amended on July 25, 2012 shall come into force on January 1, 2013.

The effective date of the amendments made on May 29, 2001 and December 24, 2013 shall be decided by the Executive Yuan. The articles amended on May 16, 2014 shall come into force in fiscal year 2015 ; with an exception that the text of Articles 66-4 , 66-6 and 73-2 amended on May 16, 2014 shall come into force from the date of January 1, 2015.

Nguồn: 全國法規資料庫 Laws & Regulations Database of The Republic of China

Tổng hợp ngày 20 tháng 10 năm 2014