



納稅者權利保護法-英文

The Taxpayer Rights Protection Act



● 協助民眾解決稅捐爭議

Helping Citizens Resolve Tax Disputes

設置納保官

Establishing a Taxpayer Protection Officer

- ◎ 申請納保官提供專業協助：稅務爭議需要溝通協調、申訴陳情、尋求行政救濟之必要諮詢及協助

Request professional assistance from the Taxpayer Protection Officer : communicate/coordinate on tax disputes, handle public complaints/petitions, and provide necessary advice and assistance to the public on administrative remedies.

(納保官專線:06-2144887、2148225)

(Taxpayer Protection Officer's Hotline: 06-2144887, 2148225)

● 強化納稅者救濟保障

Enhance Taxpayers' Relief Protection

設置稅務專業法庭等

Set up professional tax courts, etc.

● 保障基本生活

Guarantee basic livelihood

納稅者所得在基本生活費用以下不課稅

No tax is payable if the taxpayer's income is below the basic cost of living.

● 落實公平合理課稅

Implement fair and reasonable taxation

租稅規避應補繳稅款，再按應補繳稅款加徵滯納金及利息

Tax evaders should pay back tax, plus late payment and interest on the amount of back tax.

● 落實正當法律程序

Implement the due process of law

可選任代理人或偕同輔佐人到場

The accused may choose to be represented or be accompanied by a facilitator.

可錄音影音等

Audio and video recordings are allowed during the interrogation.

《CEDAW- 消除對婦女一切形式歧視公約》第13條：採取一切適當措施以消除在經濟和社會生活的其他方面對任一性別的歧視，保證任一性別者在平等的基礎上有相同權利。





多元繳稅管道-英文

Multiple Tax Payment Channels



1. 金融機構 Financial Institutions

● 金融機構代收稅款（郵局不代收）

Collection of taxes by financial institutions (post offices not included)

● 長期約定轉帳：須於稅款開徵2個月前提出申請

Long-term automatic withholding based on consent: Application must be made 2 months before the tax is levied.

● 自動櫃員機（ATM）轉帳繳稅：於貼有轉帳繳稅之自動櫃員機以晶片金融卡轉帳

Tax payment via the ATM: Use the chip-based debit card to pay tax through the tax-linked ATMs.

● 活期（儲蓄）存款帳戶轉帳繳稅：可透過電話語音或至網路繳稅服務網站進行轉帳

Tax payment via a Current (Savings) Account: You can make a transfer via voice mail or by visiting the online tax service website.

● 晶片金融卡網際網路轉帳納稅：請至網路繳稅服務網站進行轉帳

Internet Transfer using the Chip-Based Debit Card: Please visit the online tax service website to make a transfer.

● 信用卡繳稅：可透過電話語音或至網路繳稅服務網站繳稅，授權繳稅成功後，不得取消或更正

Tax payment by credit card: You may pay your taxes by voice mail or by visiting the online tax service website. No cancellation or correction is allowed after you have authorized payment.

2. 便利商店（限3萬元以下）Convenience Stores (under \$30,000)

● 持稅單現金繳納

Hold tax receipts and pay tax by cash

● 以信用卡、行動支付或電子票証繳納（OK便利商店無此服務）

You can pay the tax by credit card, mobile payment or e-ticket (not available at OK MART).

● 透過多媒體資訊機（KIOSK）查詢列印繳納單後臨櫃繳稅。

Pay the tax at the counter after checking and printing the payment slip through the KIOSK.

3. E 化繳納方式 E-payment method

● 掃描稅單上QR-Code進行線上繳稅

Scan the QR-Code on the tax bill for online payment

● 利用行動支付APP繳稅

Pay Taxes with Mobile Payment Apps

● 線上查繳稅（請至地方稅網路申報繳稅服務網站）

Check and pay your tax payment online (Please visit the Local Taxes Online Tax Return Service website).

