

國庫業務中英文詞彙對照表			
類別	項次	中文詞彙	英文詞彙
庫 務 管 理	1	公庫法	Government Treasury Act
	2	國庫法	National Treasury Act
	3	國庫經辦行	Agent Institutions of National Treasury
	4	稅款經收處	Tax Collection Institutions
	5	各級公庫代理銀行代辦機構及代收稅款機構稅款解繳作業辦法	Regulations for the Payment of the Tax Revenue Collected by the Commissioned Bank, Agency Institute, and Tax Collections Institute of Government Treasury at Each Level
	6	地方政府公庫代理銀行遴選辦法	Selection Regulations for the Commissioned Bank of Local Government Treasury
	7	中央政府各機關專戶管理辦法	Regulations on the Management of the Central Government Agency Account
	8	中央政府非稅課收入匯款繳庫作業要點	Operation Guidelines for Central Government Non-tax Revenue Remittance to the National Treasury
	9	國庫收入退還支出收回處理辦法	Regulations for the Handling of Revenue Refunded and Expenditure Regained of the National Treasury
歲 入 管 理	1	中央政府總預算	Central Government General Budget
	2	中央政府總預算追加(減)預算	Central Government Supplementary General Budget
	3	中央政府特別預算	Central Government Special Budget
	4	歲入(不含舉債收入)	Annual Revenues
	5	歲出(不含債務還本)	Annual Expenditures
	6	餘絀	Surplus or Deficit
	7	餘絀占 GDP%	Surplus or Deficit as Percentage of GDP
	8	稅課收入	Revenues from Taxes
	9	營業盈餘及事業收入	Revenues from Surplus of Public Enterprises
	10	規費收入	Revenues from Fees
	11	罰款及賠償收入	Revenues from Fines and Indemnities
	12	財產收入	Revenues from Public Properties
	13	公債及賒借收入	Bond Issuance and Borrowing

歲 入 管 理	14	以前年度歲計賸餘	Surplus of Previous Fiscal Years
	15	中央政府法定預算數	Figures of the General Budget of the Central Government
	16	中央政府院編決算數	Final Accounts of the Central Government (edited by the Executive Yuan)
	17	中央政府審定決算數	Final Audit Accounts of the Central Government (edited by National Audit Office, R.O.C. (Taiwan))
	18	附屬單位預算	Subsidiary Agencies Budget
	19	營業盈餘	Operating Surplus
	20	非營業特種基金	Nonprofit Special Funds
支 付 管 理	1	國庫支票管理辦法	Regulations for Management of Treasury Checks
	2	國庫集中支付作業要點	Operation Guidelines for Centralized Treasury Fund Disbursement
	3	中央政府機關學校員工劃帳發薪處理要點	Guidelines for Handling Salary Remittance for the Central Government Agencies and School Employees
	4	中央政府機關學校薪津及獎金發放日處理原則	Handling Guidelines for the Disbursement Day of Salary and Bonus for the Central Government Agencies and Schools
	5	國庫集中支付運用跨行通匯系統作業要點	Operation Guidelines for Use of Inter-Bank Remittance for Centralized Treasury Fund Disbursement
	6	中央政府各機關員工薪資及各類所得扣繳稅額代繳作業要點	Operation Guidelines for Payment of Withholding Tax from the Central Government Agencies and School Employees' Salary and Various Categories of Incomes
	7	經費款項彙整撥付作業要點	Operation Guidelines for Consolidated Appropriation and Disbursement of Treasury Fund
	8	國庫支票郵寄事務處理要點	Guidelines for Handling Mailed Treasury Checks
	9	電子支付作業	Electronic Payment Operation
	10	國庫電子支付系統	Electronic Payment System of Treasury
	11	電子支付紀錄單	Electronic Payment Slip
	12	跨行通匯作業	Inter-Bank Remittance
	13	付款憑單	Payment Voucher
	14	轉帳憑單	Transfer Voucher
	15	憑單收件	Voucher Collection
	16	印鑑核對	Verification of Seal / Signature

支 付 管 理	17	預算控管	Budget Control
	18	資料登錄	Data Entry
	19	國庫支票	Treasury Check
	20	憑單審核	Document Verifying
	21	電腦審核	Electronic Document Verifying
	22	支票審核	Check Verifying
	23	會計簽核	Accounting Approval
	24	國庫收支連線	Online National Treasury Fund Collection and Disbursement
	25	國庫款撥付調撥作業	Appropriation and Remittance of Treasury Fund
	26	薪津代扣款代繳作業	Payment from Income Tax Withholding
	27	國庫資金撥付訊息	Disbursement Data for Treasury Fund
	28	傳送通匯資料	Transmission of Remittance Data
	29	彙總繳庫	Consolidated Collection for Treasury
	30	支票發出	Check Issued
	31	憑單歸檔	Filing of Voucher
	32	受款人對帳服務	Inquiry Service for Payee
	33	國庫支票補發	Reissuance of Treasury Check
	34	國庫支票換發	Replacement of Treasury Check
	35	國庫支票掛失止付	Treasury Check Loss Report and Stop Payment
	36	未兌支票催領	Reminder of Uncashed Treasury Checks
	37	入戶通知單	Remittance Notice
	38	對帳結果回文單	Reconciliation Statements
	39	更正委託書	Power-of-Attorney for Voucher Correction
	40	付款憑單或電子支付 文件止付通知書	Stop-Payment Notice for Payment Voucher or Electronic Document

支 付 管 理	41	國庫支票註銷特別標識申請書	Application Form for Cancellation of Special Marks of Treasury Check
	42	國庫支票註銷申請書	Application Form for Cancellation of Treasury Check
	43	國庫支票暨匯款資料退回(匯)查詢處理回文單	Return Inquiry Routing Slips for Treasury Check and Remittance Data
	44	逾會計年度受款人更正申請書	Application Form for Over Fiscal Year Payee Correction
	45	歲出分配預算暫列數額表	Statements of Temporary Annual Expenditures of Budget Distribution
	46	歲出保留款暫列數額表	Statements of Temporary Annual Reserved Fund
	47	歲出分配預算表	Statements of Annual Expenditures of Budget Distribution
	48	歲出保留分配表	Statements of Annual Reserved Fund Distribution
	49	大額通報	Notification of Block Expenditures
	50	國庫收入退還書	Statements of Revenue Refunded by the National Treasury
	51	轉正通知書	Conversion Notice
	52	員工薪津代扣款代繳作業申請書	Application for Payment from Employees' Income Tax Withholding Statements
債 務 管 理	1	公共債務法	Public Debt Act
	2	中央政府建設公債及借款條例	Central Government Development Bonds and Loans Act
	3	中央公債經理辦法	Regulations for Management of Central Government Bonds
	4	國庫券及短期借款條例	Treasury Bills and Short-Term Loans Act
	5	國庫券經理辦法	Regulations for Management of Treasury Bills
	6	政府發展經濟社會向國外借款及保證條例	Act Governing Foreign Loans and Guarantee for Government to Develop Economy and Society
	7	中央政府債務基金收支保管及運用辦法	Regulations for Revenues, Expenditures, Custody and Utilization of Central Government Debt Service Fund
	8	公共債務管理委員會組織規程	Organization Regulations of the Public Debt Administration Committee
	9	公共債務管理委員會審議規則	Operation Regulations of the Public Debt Administration Committee
	10	中央公債提前償還或另發新公債調換辦法	Regulations Governing the Repurchase and Replacement Operations of Central Government Bonds
	11	地方建設基金收支保管及運用辦法	Regulations for Revenues, Expenditures, Custody and Utilization of Local Construction Fund

債 務 管 理	12	中央政府債務基金	Central Government Debt Service Fund
	13	公共債務未償餘額	Outstanding Public Debt
	14	自償性公共債務	Self-Redeeming Public Debt
	15	公債	Government Bond
	16	國庫券	Treasury Bill
	17	登記型式公債(無實體公債)	Book-Entry Government Bond
	18	登記形式國庫券(無實體國庫券)	Book-Entry Treasury Bill
	19	中央政府建設公債	Central Government Development Bond
	20	交換公債	Exchangeable Bond
	21	增額公債	Reopened Bond
	22	可分割公債	Strippable Bond
	23	中央公債交易商	Central Government Bond Dealers
	24	標售	Auction
	25	複數利率標	Multiple-Rate Auction
	26	單一利率標	Uniform-Rate Auction
	27	貼現率	Discount Rate
	28	得標利率	Accepted Yield
	29	票面利率	Coupon Rate
	30	到期日	Maturity Date
	31	發行日	Issue Date
	32	發行數額	Issue Amount
	33	買回國庫券	Treasury Bill Buyback
	34	國庫券買回金額	Amount of Treasury Bill Buyback

債 務 管 理	35	國庫券買回日期	Treasury Bill Buyback Date
	36	公債買回	Government Bond Buyback
	37	公債買回方式	Method of Government Bond Buyback
	38	公債買回日期	Government Bond Buyback Date
	39	公債買回本金	Par Amount of Government Bond Buyback
	40	公債買回公告	Government Bond Buyback Announcement
	41	地方建設基金	Local Construction Fund
地 方 財 政 管 理	1	財政收支劃分法	Act Governing the Allocation of Government Revenues and Expenditures
	2	中央統籌分配稅款分配辦法	Regulations for Allocation of Centrally-Funded Tax Revenues
	3	地方財政聯繫會報	Meeting on Local Finance
	4	自籌財源	Self-financing Resources
	5	財政能力	Fiscal Capabilities/ Fiscal Capacity
	6	財政努力	Fiscal Effort
公 益 彩 券 管 理	1	公益彩券發行條例	Public Welfare Lottery Issue Act
	2	公益彩券監理委員會	Public Welfare Lottery Supervising Committee
公 股 管 理	1	行政院公營事業民營化基金	The Fund for Privatization of Government-owned Enterprises under the Executive Yuan
	2	公營事業移轉民營條例	Statute for Privatization of Government-owned Enterprises
	3	公營事業移轉民營條例施行細則	Enforcement Rules of Statute for Privatization of Government-owned Enterprises
	4	美國存託憑證	American Depositary Receipt (ADR)
	5	全球海外存託憑證	Global Depositary Receipts (GDR)
	6	行政院公營事業民營化基金提撥運用辦法	Regulations Governing Appropriation and Use of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan
	7	控股公司	Holding Company

	8	國營事業	State-owned Enterprises
	9	規費	Charges and Fees
	10	罰賠款	Fines and Indemnities
菸 酒 管 理	1	菸酒管理法	Tobacco and Alcohol Administration Act
	2	檢舉或查獲違規菸酒案件獎勵辦法	Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol
	3	菸產製工廠設廠標準	Standards for the Establishment of Tobacco Production Factory
	4	酒產製工廠設廠標準	Standards for the Establishment of Alcohol Production Factory
	5	菸酒管理法施行細則	Enforcement Rules of the Tobacco and Alcohol Administration Act
	6	酒類標示管理辦法	Regulations Governing the Labeling of the Alcohol Products
	7	未變性酒精管理辦法	Regulations Governing Udenatured Ethyl Alcohol
	8	菸酒業審查費證照費及許可費收費標準	Fee Standards for Examination of Applications, Issuance of Certification, and Granting of Permission as Charged to Importers and Producers of Tobacco and Alcohol Products
	9	菸酒查緝及檢舉案件處理作業要點	Directions for the Handling of Seizures and Accusations for Tobacco and Alcohol-Related Products
	10	農民或原住民製酒管理辦法	Regulations Governing the Production of Alcohol by Farmers or Aborigines
	11	酒類衛生標準	Hygiene Standards for Alcohol Products
	12	菸製造業良好衛生標準	Sanitation Standards for Tobacco Producers
	13	酒製造業良好衛生標準	Sanitation Standards for Alcohol Producers
	14	優質酒類認證制度	Alcohol Quality Certification System
	15	中央私劣菸酒查緝督導小組	Central Supervisory Unit for the Handling of Seizures on Illegal Tobacco and Alcohol Products
	16	中央私劣菸酒查緝督導考核要點	Guidelines for Central Supervision and Evaluation of Seizure on Illegal Tobacco and Alcohol Products
	17	酒盛裝容器衛生標準	Hygiene Standards for Alcohol Products Containers
	18	菸酒業者申請設立及變更許可審查辦法	Regulations Governing the Approval and Review of Establishment and Modification of Alcohol and Tobacco Importer and Producer Licenses
	19	進口酒類查驗管理辦法	Administrative Regulations Governing the Inspection of Imported Alcohol

	20	酒販賣場所設置專區專櫃管理辦法	Regulations Governing Establishing Special Zones or Special Counters for Alcohol Sales Sites
通用字彙	1	國內生產毛額	Gross Domestic Product (GDP)
	2	國民生產毛額	Gross National Product (GNP)
	3	加密	Encode
	4	解密	Decode
	5	數位簽章	Digital Signature
	6	存證機制	Certified Mechanism
其他	1	亞洲貨幣基金	Asian Monetary Fund, AMF
	2	亞洲開發銀行	Asian Development Bank, ADB
	3	國際貨幣基金	International Monetary Fund, IMF
	4	國家主權信用評等	Sovereign Credit Rating
	5	長(短)期發行人違約評等	Long(Short) Term Issuer Default Rating
	6	長(短)期發行信用評等	Long(Short) Term Issue Credit Rating
	7	評等展望 (正向、負向、穩定)	Rating Outlook (Positive、Negative、Stable)
	8	國家評等上限	Country Credit Rating Ceiling
	9	地緣政治風險/緊張	Geopolitical Risk/Tension

賦稅業務中英文詞彙對照表

類 別	項 次	中文詞彙	英文詞彙
所得稅 (一般規定)	1	綜合所得稅	Individual Income Tax
	2	營利事業所得稅	Profit-seeking Enterprise Income Tax
	3	屬地主義	Territorial Principle
	4	屬人主義	Nationality Principle
	5	中華民國境內居住之個人	Resident of the Republic of China
	6	非中華民國境內居住之個人	Non-resident of the Republic of China
	7	就源扣繳	Tax Withheld at Source
	8	應納稅額	Tax Payable
	9	國外來源所得	Foreign-source Income
	10	稅額扣抵	Tax Credit
	11	國外稅額扣抵	Foreign Tax Credit
	12	個別限額法(國外稅額扣抵)	Per Country Limitation (Foreign Tax Credit)
	13	定率國外稅額扣抵	Fixed Foreign Tax Credit
	14	兩稅合一制	Integrated Income Tax System
	15	設算扣抵制	Imputation System
	16	信託契約	Trust Deed
	17	信託利益	Trust Benefit
	18	信託關係	Trust Relationship
	19	信託財產	Trust Property
	20	自益信託	Self-benefit Trust
	21	他益信託	Other Interest Oriented Trust
	22	公益信託	Public Trust

所 得 稅 （ 一 般 規 定 ）	23	受託人	Trustee
	24	受益人	Beneficiary
	25	共同信託基金	Mutual Trust Fund
	26	證券投資信託基金	Securities Investment Trust Fund
	27	共同基金	Mutual Fund
	28	信託不動產	Estate in Trust
	29	投資信託	Investment Trust
	30	境外信託	Offshore Trust
	31	證券投資(間接投資)	Portfolio Investment (Indirect Investment)
	32	證券交易所得	Gains Derived from the Securities Transactions
	33	證券交易損失	Losses Incurred from Securities Transactions
	34	期貨交易所得	Income from Futures Transactions
	35	稅率表	Tax Rate Table
	36	稅率級距	Tax Brackets
	37	消費者物價指數	Consumer Price Index
	38	中華民國來源所得	Income from Sources in the Republic of China
	39	固定場所	Fixed Place
	40	營業代理人	Business Agent
	41	營利事業	Profit-seeking Enterprise
	42	獨資	Sole Proprietorship
	43	合夥	Partnership
	44	執行業務者	Professional Practitioner
	45	公有事業	Public Utility Enterprise

所得稅（一般規定）	46	合作社	Cooperative
	47	教育文化公益慈善機關或團體	Education, Culture, Public Welfare or Charity Institutions or Organizations
	48	政黨	Political Party
	49	政治團體	Political Association
	50	擬參選人	Prospective Candidate for Election
	51	競選經費	Campaign Expense
	52	政治獻金	Political Donation
	53	課稅年度	Taxable Year
	54	金融機構	Financial Institution
	55	損害賠償金	Compensation for Death or Injury
	56	撫卹金	Survivor's Compensation
	57	軍人薪餉	Salaries of Military Personnel
	58	特支費	Special Disbursement
	59	實物配給或代金	Allowance in Kind or Cash
	60	稿費、版稅、樂譜、作曲、編劇、漫畫及講演之鐘點費之收入	Income Derived from Published Articles, Copyright Books, Musical Compositions, Musical Productions, Dramas, Cartoons, or as Remuneration for Speeches and Lectures on an Hourly Basis
	61	版稅	Proceeds from Copyrights
	62	分離課稅	Taxed Separately
	63	定額課稅	Lump-sum Tax
	64	不納入課稅	Income Excluded from Taxation
	1	納稅義務人(綜合所得稅)	Taxpayer (Individual Income Tax)
	2	扶養親屬	Dependents
	3	合併報繳	Consolidated Declaration and Payment by Taxpayers

所得稅（綜合所得稅）	4	配偶薪資所得分開計稅合併報繳	The Amount of Tax Levied on the Salary Income of a Taxpayer or his/her Spouse Computed Separately and then Declared and Paid on a Consolidated Basis by the Taxpayers
	5	綜合所得總額	The Gross Consolidated Income
	6	綜合所得淨額	The Net Consolidated Income
	7	營利所得	Income from Profit-seeking
	8	股利總額	The Gross Amount of Dividends
	9	盈餘總額	Gross Surplus Profit
	10	可扣抵稅額(綜合所得稅)	Imputation Tax Credit (Individual Income Tax)
	11	個人一時貿易之盈餘	Individual Income Derived from Incidental Trading
	12	執行業務所得	Income from Professional Practice
	13	薪資所得	Employment Income
	14	利息所得	Interest Income
	15	租賃所得	Income from Lease
	16	權利金所得	Income from Royalties
	17	必要損耗及費用	Necessary Depreciation and Expenses
	18	押金	Deposit
	19	國內銀行業通行之存款利率	The Prevailing Deposit Interest Rates of Domestic Banks
	20	當地一般租金	The Local Prevailing Rental Standard
	21	自力耕作漁牧林礦所得	Income from Self-undertaking in Farming, Fishing, Animal Husbandry, Forestry and Mining
	22	財產交易所得	Income from Property Transactions
	23	財產交易損失	Loss from Property Transactions
	24	競技競賽及機會中獎獎金或給與	Income from Contests and Games and from Prizes and Awards Won by Chance
	25	退休金	Retirement Pay
	26	資遣費	Severance Pay

所得稅（綜合所得稅）	27	退職金	Separation Pay
	28	離職金	Resignation Pay
	29	終身俸	Life-time Pension
	30	其他所得	Other Income
	31	實物所得	Income in Kind
	32	變動所得	Variable Income
	33	公債	Government Bond
	34	公司債	Corporate Bond
	35	金融債券	Financial Debenture
	36	短期票券	Short-term Commercial Papers
	37	短期票券利息	Interest of Short-term Commercial Papers
	38	零息債券	Zero-coupon Bonds
	39	結構型商品	Structured Product
	40	免稅額	Exemptions
	41	直系尊親屬	Lineal Ascendant
	42	在校就學	Studying at School
	43	無謀生能力者	Being Incapable of Earning a Livelihood
	44	扣除額	Deductions
	45	標準扣除額	Standard Deduction
	46	列舉扣除額	Itemized Deductions
	47	非現金捐贈	Non-cash Donation
	48	保險費	Insurance Premium
	49	醫藥及生育費	Medical and Maternity Expenses
	50	災害損失(綜合所得稅)	Losses from Disaster (Individual Income Tax)

所得稅（綜合所得稅）

51	不可抗力之災害	A Disaster Caused by Force Majeure
52	購屋借款利息	Interest on a House Mortgage
53	特別扣除額	Special Deductions
54	財產交易損失扣除額	Deduction for Losses Incurred in Property Transactions
55	薪資所得特別扣除	Special Deduction for Employment Income
56	儲蓄投資特別扣除	Special Deduction for Savings and Investment
57	存簿儲金利息	Interest Accrued on Postal Passbook Savings
58	身心障礙特別扣除	Special Deduction for the Physically or Mentally Challenged Person
59	教育學費特別扣除	Special Deduction for Educational Tuition
60	教育學費	Educational Tuition
61	幼兒學前特別扣除額	Special Deduction for Pre-school Children
62	自用住宅	Owner-occupied Residence
63	自用住宅重購稅額退抵	Credit or Refund for Repurchase of Owner-occupied Residence
64	免辦結算申報	Exemption from Filing an Income Tax Returns
65	依規定稅率納稅	To Pay Tax in Accordance with the Legal Tax Rate
66	結算申報(綜合所得稅)	Annual Income Tax Return (Individual Income Tax)
67	二維條碼申報	Filing via Barcodes
68	網路申報	Filing via Internet (Internet Declaration)
69	綜合所得稅結算申報書	Individual Income Tax Return
70	簡式申報書	Concise Return Form
71	申報納稅	Filing of Tax Returns and Payment of Tax
72	所得稅申報期限	Deadline for the Filing of Income Tax Returns
73	綜合所得稅結算申報公告	Individual Income Tax Return Notice
74	綜合所得稅逾期申報	Overdue Declaration of Individual Income Tax

所得稅（綜合所得稅）	75	—年度綜合所得稅自動補報稅額繳款書	Tax Bill for Late/Amended-filing Payment of Individual Income Tax for Year —
	76	綜合所得稅結算稅額繳款書(自行繳納)	Tax Bill for Filing Individual Income Tax (Self-payment)
	77	核定稅額通知書	Notice for Assessment of Tax
	78	綜合所得稅更正申請書	Application Form for Correction of Individual Income Tax Returns
	79	綜合所得稅退稅憑單補發申請書	Application Form for the Reissuance of the Certificated Declaration for an Individual Income Tax Refund
	80	個人災害損失申報(核定)表	Application (Assessment) Form for Personal Loss in Disaster
	81	核發中、英文綜合所得稅納稅證明書	Issuance of Tax Payment Certificate (English and Chinese) for Individual Income Tax
	82	外籍人士綜合所得稅扣繳實務	Withholding Practice of Individual Income Tax for Aliens
	83	外籍人士綜合所得稅結算申報實務	Filing Practice of Individual Income Tax Return for Aliens
	84	個人一時貿易資料申報書	Declaration Form for Individual Income Derived from Incidental Trading
	85	執行業務者使用機器記帳申請書	Application Form for Professional Practitioners Using Electronic Bookkeeping
	86	抵押利息所得調查核定	Review and Assessment of Interest Income on Mortgages
	87	非自住租賃所得查調核定	Survey and Assessment of Income from Lease of Non-self-use Residences
	88	執行業務及其他所得查調核定	Survey and Assessment of Income from Professional Practice and Other Income
	89	各類所得資料查詢	Enquiries about Data on Various Incomes
	90	本人財產歸戶資料查詢	Enquiries about Data on Personal Property
	91	全國財產總歸戶查詢	Enquiries about Data on Nationwide Personal Property
	92	核發扣繳稅款繳納證明	Issuance of a Payment Certificate for Withholding Tax
	93	核發儲蓄免扣證	Issuance of Certificate for Exemption from Withholding Tax on Savings
	94	綜合所得稅稅額試算服務	Service of the Pre-calculation of Individual Income Tax Returns
	95	個人證券交易所得稅額申報表	Individual Securities Transactions Income Tax Return
	96	個人房屋土地交易所得稅申報書	Individual House and Land Transactions Income Tax Return

所得稅（綜合所得稅）	97	個人房屋土地交易所得稅申報核定通知書	Notice for Assessment of Individual House and Land Transactions Income Tax
	98	個人房屋土地交易所得稅申報稅額繳款書	Tax Bill for Filling Individual House and Land Transactions Income Tax (Self-payment)
	99	__年度個人房屋土地交易所得稅自動補報稅額繳款書	Tax Bill for Late/Amended-filling Payment of Individual House and Land Transactions Income Tax for Year __
	100	核發中、英文個人房屋、土地交易所得稅納稅證明書	Issuance of Tax Payment Certificate (English and Chinese) for Individual House and Land Transactions Income Tax
	101	居留證	Alien Resident Certificate
	102	股權繳納憑證	Stock Share Payment Certificate
	103	新股權利證書	Certificates of Entitlement to New Shares
	104	員工分紅配股	Securities Acquired as an Employee's Bonus
	105	員工認股選擇權	Employee Stock Option
	106	員工認股權證	Employee Stock Warrants
	107	賦予日	Grant Date
	108	執行日	Exercise Date
	109	庫藏股	Treasury Stock
	110	居住者外國人	Resident Alien
	111	非居住者外國人	Non-resident Alien
	112	所得來源	Source of Income
	113	扣繳稅款之扣抵	Withholding Tax Credit
	114	所得稅額扣抵	Income Tax Credit
	115	非課稅所得	Non-taxable Income
	116	非勤勞所得	Unearned Income
	117	短期資本利得	Short-term Capital Gains
	118	福利性所得	Fringe Benefits
	119	受僱所得	Income from Employment

所得稅（綜合所得稅）	120	勤勞所得	Earned Income
	121	勤勞所得扣除額	Deduction for Earned Income
	122	薪資稅	Wage Tax
	123	不動產利得稅	Immovable Property Gains Tax
	124	離境稅	Exit Tax
	125	孩童減免額	Child Deduction or Exemption
	126	孩童照顧支出	Child Care Expenditure
	127	老人減免額	Exemption for the Elderly
	128	年金計畫	Pension Schemes
	129	物價指數連動法	Indexation
	130	保險給付	Insurance Payment
	131	人身保險	Life Insurance
所得稅（營業事業所得稅）	1	小規模營利事業	Small-scale Profit-seeking Enterprise
	2	投資公司	Investment Company
	3	母公司	Parent Company
	4	子公司	Subsidiary Company
	5	個人控股公司	Personal Holding Company
	6	家族公司	Family Corporation
	7	境外公司	Offshore Company
	8	非居住者	Non-resident
	9	有限合夥	Limited Partnership
	10	非營利團體	Non-profit Organization
	11	國際金融業務分行	Offshore Banking Units; Offshore Banking Branches
	12	國際證券業務分公司	Offshore Securities Units; Offshore Securities Branches

所得稅（營業利事業所得稅）	13	國際保險業務分公司	Offshore Insurance Units; Offshore Insurance Branches
	14	海運業務	Marine Transport Business
	15	會計帳簿及憑證	Accounting Books and Vouchers
	16	會計基礎	Accounting Basis
	17	會計年度	Fiscal Year
	18	營利事業所得額	The Amount of the Profit-seeking Enterprise Income
	19	收入分成	Revenue Sharing
	20	投資所得	Investment Income
	21	實際成本	Actual Cost
	22	維護成本	Maintenance Expenses
	23	資本支出	Capital Expenditures
	24	毛利	Gross Profit
	25	毛利率	Gross Profit Ratio
	26	原物料耗用通常水準	Common Level of Materials and Supplies Being Used for Production
	27	費用比例	Expense Ratio
	28	費用帳	Expense Account
	29	技術協助費	Technical Assistance Fee
	30	災害損失	Losses from Disaster
	31	投資減除額	Investment Deduction
	32	盈虧互抵	Offset between Profits and Losses
	33	交易或營業	Trade or Business
	34	營業常規	Regular Business Practice
	35	固定資產	Fixed Assets
	36	耐用年數	Service Life

所得稅（營業事所得稅）	37	殘值	Residual Value
	38	資產重估價	Assets Revaluation
	39	毛利潤稅	Gross Profit Tax
	40	利潤稅	Profits Tax
	41	特許權利	Franchise
	42	特許權利稅	Franchise Taxes
	43	資本所得	Income from Capital
	44	資本利得稅	Capital Gains Tax
	45	預付公司稅	Advance Corporation Tax, ACT
	46	補徵稅額	Amount of Additional Tax Levied
	47	投資稅額扣抵	Investment Tax Credit
	48	租稅扣抵	Tax Credit
	49	視同已納稅額	Tax Sparing
	50	視同已納稅額扣抵	Tax Sparing Credit
	51	補充性投資稅額扣抵	Supplementary Investment Tax Credit
	52	股東可扣抵稅額帳戶	Imputation Credit Account
	53	稅額扣抵比率	Tax Deduction Ratio
	54	稅額扣抵比率上限	Upper Limit of Tax Deduction Ratio
	55	未分配盈餘	Undistributed Surplus Earnings
	56	已繳納公司稅之盈餘所分配之股利	Dividends Derived from Earnings after Tax
	57	未繳納公司稅盈餘所分配之股利	Dividends Derived from Earnings before Tax
	58	資本分配	Capital Distribution
	59	隱藏之利潤分配	Hidden Profit Distributions
	60	暫繳申報	Provisional Income Tax Return

所得稅（營利事業所得稅）	61	催報	To Urge to File Tax Returns
	62	滯報金	Delinquent Reporting Surcharge
	63	怠報金	Non-reporting Surcharge
	64	決算申報	A Current Final Report on Total Business Income
	65	清算申報	A Current Final Report on Income Earned from Liquidation
	66	清算期間	Period of Liquidation
	67	清算所得	Liquidation Income
	68	營利事業所得稅暫繳稅額申報書	Profit-seeking Enterprise Provisional Income Tax Return
	69	營利事業所得稅結算申報書	Profit-seeking Enterprise Annual Income Tax Return
	70	未分配盈餘申報	Filing the Undistributed Earnings
	71	股東可扣抵稅額帳戶變動明細申報	Filing the Statement of Changes in the Imputation Credit Account
	72	教育、文化、公益、慈善機關或團體結算申報書	Education, Culture, Public Welfare or Charity Institutions or Organizations Income Tax Return
	73	清算申報書	Liquidation Tax Return
	74	藍色申報制度	Blue Return Filing System
	75	會計師查核簽證申報	Filing Returns Assessed and Certified by Certified Public Accountant
	76	查帳審核	Audit by Reviewing Accounting Books
	77	書面審核	Reviewing Tax Declaration on Paper
	78	擴大書面審核	Audit by Reviewing Declaration on Tax Returns Expanding to the Cases Qualified for the Standards Issued by the MOF
	79	電腦選案	Cases Selected by a Computer
	80	同時查核	Simultaneous Tax Audit
	81	核定通知	Notice of Assessment
	82	所得額標準	The Standards of Income
	83	同業利潤標準	The Profit Standard of the Same Trade Concerned

所得稅（營利事業所得稅）	84	營利事業所得稅查核準則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax
	85	—年度營利事業所得稅結算稅額繳款書（自行繳納）	Year __ Tax Bill for Filed Profit-seeking Enterprise Income Tax (Self-payment)
	86	—年度營利事業所得稅結算稅額自動補報繳款書	Year __ Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax
	87	—年度營利事業所得稅未分配盈餘稅額繳款書（自行繳納）	Year __ Tax Bill for Filed Profit-seeking Enterprise Income Tax on Undistributed Earnings (Self-payment)
	88	—年度營利事業所得稅未分配盈餘稅額自動補報繳款書	Year __ Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Income Tax on Undistributed Earnings
	89	—年度營利事業所得稅暫繳稅額繳款書（自行繳納）	Year __ Tax Bill for Provisional Profit-seeking Enterprise Income Tax (Self-payment)
	90	營利事業超額分配股東可扣抵稅額自動補繳繳款書	Tax Bill for Voluntary Supplementary Payment of Profit-seeking Enterprise Over-distributed Imputation Credit to Shareholders
	91	超額分配股東可扣抵稅額	The Amount of Over-distributed Imputation Credit to Shareholders
	92	留抵稅額（營利事業所得稅）	Tax Overpaid Retained for Offsetting the Future Tax Payable (Profit-seeking Enterprise Income Tax)
	93	原物料、商品變質報廢或災害申請書	Application Form for the Deformation, Scrapping and Write-off of Raw Materials and Commodities Due to Disaster
	94	固定資產及設備報廢或災害申請書	Application Form for the Scrapping of Fixed Assets and Equipment Due to Disaster
	95	營利事業所得稅結算申報更正申請書	Application Form for Correction of Profit-seeking Enterprise Annual Income Tax Return
	96	補發營利事業各項書表申請書	Application Form for Reissuance of Various Forms for Use by Profit-seeking Enterprise
	97	核發中、英文營利事業所得稅申報核定或納稅證明申請書	Application Form for Issuing of Returns and Assessment /Tax Payment Certificate (English and Chinese) for Profit-seeking Enterprise Income Tax
	98	營利事業所得稅申報及核定證明書	Profit-seeking Enterprise Income Tax Returns and Assessment Certificate
	99	營利事業所得稅納稅證明書	Profit-seeking Enterprise Income Tax Payment Certificate
	100	居住者證明申請書	Application Form for Resident Certificate
	101	居住者證明	Certificate of Residence

	102	外國法人投資證券申報納稅代理書	Agent Appointment and Acceptance Form (For Foreign Corporate Person to File Tax Returns and Pay Tax in Connection with Securities Investments)
	103	委託書(營利事業登記案件)	Letter of Authorization (For Registration of Profit-seeking Enterprise)
	104	專案合併	Specially Approved Merger
	105	合併	Mergers
	106	收購	Acquisition
	107	併購	Mergers and Acquisition
	108	分割	Division
所得稅（扣繳相關）	1	扣繳義務人及納稅義務人	Tax Withholders and Taxpayers
	2	扣繳之報繳	To Pay Withholding Tax
	3	扣繳之申報	To File Withholding Tax
	4	扣繳稅款之繳納及扣繳憑單之申報	Payment of Taxes Withheld and Filing of Withholding Statement
	5	非扣繳範圍之所得	Income not Subject to Withholding
	6	各類所得扣繳率標準	Standards of Withholding Rates for Various Incomes
	7	扣繳率	Withholding Rate
	8	扣繳稅額	Withholding Tax
	9	扣繳憑單	Withholding Tax Statement
	10	各類所得扣繳暨免扣繳憑單	Withholding and Non-withholding Tax Statement
	11	股利申報書	Dividend Declaration Form
	12	股利憑單	Dividend Statement
	13	(境外)緩課股票轉讓所得申報憑單	Income Statement of Transferring Tax-deferred Stocks
	14	各類所得扣繳稅款報繳證明申請書	Application Form for Certificate of Withholding Income Tax
	15	營利事業暨扣繳單位統一編號查詢	Enquiry on the Tax Code Number of the Profit-seeking Enterprises and Withholding Agencies
	16	扣繳單位統一編號設立、變更登記	Registration for the Establishment and/or Alteration of the Tax Code Number for Withholding Agencies

	17	給付時	At the Time of Payment
	18	視同給付	Deemed Payment
	19	溢扣	The Amount Over-withheld
	20	現時徵繳制	Pay-as-you-earn
	21	告發或檢舉獎金	Reward for Information or Accusation
所得稅 (所得基本稅額)	1	所得基本稅額	Income Basic Tax
	2	一般所得稅額	Regular Income Tax
	3	基本稅額	Basic Tax
	4	基本所得額	Basic Income
	5	個人所得基本稅額申報表	Individual Income Basic Tax Return
	6	個人海外所得	Individual Overseas Income
所得稅 (租稅減免)	1	租稅獎勵	Tax Incentive
	2	支出稅	Expenditure Tax
	3	日出條款	Sunrise Clause
	4	落日條款	Sunset Clause
	5	祖父條款	Grandfather Clause
	6	主管機關	Competent Authority
	7	有實際關連之所得	Effectively Connected Income
	8	目的地原則	Destination Principle
	9	企業集團	Group of Companies
	10	全球所得	World-wide Income
	11	全球財產	World-wide Property
	12	再投資期間	Re-investment Period
	13	再投資優惠	Re-investment Relief; Roll-over Relief

所得稅（租稅減免）	14	研究發展	Research & Development
	15	消極性所得	Passive Income
	16	租稅庇護所	Tax Haven
	17	租稅特赦	Tax Amnesty
	18	租稅假期	Tax Holiday
	19	租稅遞延	Deferred Tax
	20	新興產業	Emerging Industry
	21	節約能源獎勵	Energy-saving Incentives
	22	管理費用	Management Fees
	23	管理與控制	Management and Control
	24	營運損失	Operating Losses
	25	環境獎勵	Environmental Incentives
	26	總機構費用	Head Office Expenses
	27	加速折舊	Accelerated Depreciation
	28	功能性獎勵	Functional Incentives
	29	投資抵減	Investment Tax Credit
	30	自動化設備或技術	Equipment or Technology Used for Automation
	31	防治污染設備或技術	Equipment or Technology Used for Anti-pollution Measures
	32	資源回收設備或技術	Equipment or Technology Used for Reclamation of Resources
	33	工業用水再利用設備或技術	Equipment or Technology Used for Recycling of Industrial-use Water
	34	節約能源設備或技術	Equipment or Technology Used for Energy Saving
	35	人才培訓	Personnel Training
	36	資源貧瘠或發展遲緩地區	Areas of Scanty Resources or Slow Development
	37	重要投資事業	Important Investment Enterprise

	38	重要科技事業	Important Technology Enterprise
	39	創業投資事業	Venture Capital Enterprise
	40	境外創投	Offshore Joint Venture
	41	原始認股或應募	Original Subscription or Underwriting of a Registered Stock
	42	緩課	Tax Deferred
	43	營運總部	Headquarters
	44	國際物流配銷中心	International Logistics and Distribution Centers
	45	五年免稅投資計畫完成證明	Certificate of the Completion for the Five-year Exemption of an Investment Plan
	46	自由貿易港區事業	Free Trade Zone Enterprise
所得稅（國際租稅）	1	移轉訂價	Transfer Pricing
	2	可比較未受控價格法	Comparable Uncontrolled Price Method
	3	可比較未受控交易法	Comparable Uncontrolled Transaction Method
	4	再售價格法	Resale Price Method
	5	成本加價法	Cost Plus Method
	6	可比較利潤法	Comparable Profit Method
	7	利潤分割法	Profit Split Method
	8	移轉訂價報告	Transfer Pricing Report
	9	常規交易原則	Arm's Length Principle
	10	常規交易區間	Arm's Length Range
	11	常規交易價格	Arm's Length Price
	12	預先訂價協議	Advance Pricing Arrangement, APA
	13	成本貢獻協議	Cost Contribution Arrangement, CCA
	14	成本分攤協議	Cost Sharing Arrangement, CSA
	15	多國籍企業	Multinational Enterprises

所 得 稅 （ 國 際 租 稅 ）	16	關係人	Related Parties
	17	關係企業	Affiliated Enterprises
	18	重組	Restructuring
	19	租稅規畫	Tax Planning
	20	集團間勞務	Intra-group Services
	21	資本稀釋	Thin Capitalization
	22	負債占業主權益比率	Debt-to-equity Ratio
	23	受控外國公司	Controlled Foreign Corporation, CFC
	24	實際管理處所	Place of Effective Management, PEM
	25	管理處所	Place of Management
	26	營利事業所得稅不合 常規移轉訂價查核準 則	Regulations Governing Assessment of Profit-seeking Enterprise Income Tax on Non-arm's Length Transfer Pricing
	27	財政部稅務預先核釋 作業要點	Directions for the Implementation of Advance Tax Rulings
	28	營利事業申請預先訂 價協議作業要點	Directions Governing the Application for an Advance Pricing Arrangement by a Profit-seeking Enterprise
	29	防杜避稅措施	Anti-tax Avoidance Measures
	30	雙重課稅	Double Taxation
	31	消除雙重課稅	Elimination of Double Taxation
	32	租稅協定	Tax Treaty
	33	全面性租稅協定， 全面性所得稅協定	Comprehensive Income Tax Agreement
	34	海空運輸單項所得稅 協定	International Transportation Income Tax Agreement
	35	稅約範本	Model Tax Conventions
	36	雙重居住者公司	Dual Resident Company
	37	常設機構	Permanent Establishment
	38	引力原則	Force of Attraction

所得稅（國際租稅）	39	營業利潤	Business Profit
	40	受益所有人	Beneficial Owner
	41	無差別待遇	Non-discrimination
	42	相互協議程序	Mutual Agreement Procedure
	43	雙邊預先訂價協議	Bilateral Advance Pricing Arrangement, BAPA
	44	資訊交換	Exchange of Information
	45	租稅保密	Tax Secrecy
	46	適用所得稅協定查核準則	Regulations Governing the Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income
	47	稅基侵蝕及利潤移轉	Base Erosion and Profit Shifting, BEPS
	48	經濟合作暨發展組織	Organization for Economic Co-operation and Development, OECD
	49	亞洲稅務行政及研究組織	Study Group on Asian Tax Administration and Research, SGATAR
	50	國際財政文獻局	International Bureau of Fiscal Documentation, IBFD
	51	亞洲稅務論壇	Asia Tax Forum
	52	國際租稅及投資中心	The International Tax and Investment Center, ITIC
	53	維也納公約	Vienna Convention
	54	議定書	Protocol
	55	稅務資訊交換協定	Tax Information Exchange Agreement, TIEA
	56	共同申報及自動交換準則	Common Standard on Reporting and Due Diligence, CRS
	57	個案資訊交換	Exchange of Information on Request, EOIR
	58	自發資訊交換	Spontaneous Exchange of Information, SEOI
	59	自動資訊交換	Automatic Exchange of Information, AEOI
	60	多邊稅務行政互助公約	Multilateral Convention on Mutual Administrative Assistance in Tax Matters, MAAC
	61	多邊主管機關協定	Multilateral Competent Authority Agreement, MCAA

所得稅（其他）	1	古典課稅制	Classical Tax System
	2	負所得稅	Negative Income Tax
	3	視同利息	Deemed Interest
	4	估價原則	Valuation Principle
	5	資本取得稅	Capital Acquisitions Tax
	6	資本財	Capital Goods
	7	過渡時期協議	Transitional Arrangements
	8	補充核定	Supplemental Assessment
	9	技術作價	The Technical Value
	10	稅式支出	Tax Expenditure
	11	多層次傳銷	Multiple-level Marketing
	12	交換	Exchange
	13	邊際稅率	Marginal Rates
	14	平均稅率	Average Rate
	15	出口補貼	Export Subsidies
	16	出口退稅	Export Rebate
	17	加工出口區	Export Processing Zone
	18	免稅出口區	Duty Free Export Processing Zone
	19	科學工業園區	Science Parks
	20	多階段課稅	Multi-stage Taxation
	21	防杜欠稅措施	Anti-tax Delinquency Measures
	22	來源規則	Source Rule
	23	租稅轉嫁	Tax Shifting, Shifting of Taxes
	24	租稅調合	Harmonization of Tax

所得稅（其他）	25	稅務代理人	Tax Agent
	26	納稅依從度	Tax Compliance
	27	財政住所	Fiscal Residence
	28	超級權利金	Super Royalty
	29	經濟利益團體	Economic Interest Group, EIG
	30	遠期外匯交易	Forward Foreign Exchange Transactions
	31	遠期利率協議	Forward Rate Agreement
	32	課稅期間	Taxable Period
	33	課稅稅基	Taxable Base
	34	課稅價格	Taxable Value
	35	聯合申報	Joint Return
	36	聯合核課	Joint Assessment
	37	課稅領域	Tax Territories
	38	行政程序	Administrative Procedures
	39	違章審理	Review of Referred Cases of Tax Misconduct, Violation, and Fraud
	40	欠稅清理及執行	Tax Arrears Collection and Enforcement
	41	不得上訴案件	Cases not Permitted to Appeal
營業稅	1	銷售貨物	Sale of Goods
	2	在中華民國境內銷售貨物	Sale of Goods within the Territory of the Republic of China
	3	銷售勞務	Sale of Services
	4	在中華民國境內銷售勞務	Sale of Services within the Territory of the Republic of China
	5	進口貨物	Imported Goods
	6	納稅義務人	Taxpayer
	7	營業人	Business Entity

營業稅

8	固定營業場所	Fixed Place of Business
9	視為銷售	Deemed as a Sale
10	零稅率	Zero-tax-rate
11	遠洋漁船	Deep Sea Fishing Boats
12	免徵營業稅	Exemption from Business Tax
13	放棄適用免稅	Waiver of Tax Exemption (Option to Be Taxed)
14	合作社	Cooperative
15	一般稅額計算	General Tax Computation
16	特種稅額計算	Special Tax Computation
17	特種飲食業	Special Food and Beverage Services Enterprises
18	有娛樂節目之餐飲業	Restaurants Providing Entertaining Show Programs
19	小規模營業人	Small-scale Business Entities
20	免予申報銷售額之營業人	A Business Entity Exempted from Filing Sales Amounts
21	查定課徵	Assessed by the Tax Authority for Business Tax
22	起徵點	Tax Threshold, Minimum Taxable Sales Amount
23	兼營營業人	Dual-status Business Entities
24	不得扣抵比例	Non-deductible Ratio
25	比例扣抵法	Proportional Deduction Method
26	直接扣抵法	Direct Deduction Method
27	銷售額	Sales Amounts
28	銷項稅額	Output Tax
29	進項稅額	Input Tax
30	自用乘人小汽車	Passenger Cars for Personal Use
31	進項憑證	Input Documentary Evidence

營業稅	32	溢付稅額	Amount of Overpaid Business Tax
	33	留抵稅額	Offset Against Business Tax Payable
	34	銷項憑證	Output Documentary Evidence
	35	二聯式統一發票	Duplicate Uniform Invoice
	36	三聯式統一發票	Triplicate Uniform Invoice
	37	特種統一發票	Special Uniform Invoice
	38	收銀機統一發票	Cash Register Uniform Invoice
	39	電子計算機統一發票	Computer Uniform Invoice
	40	代收代付	Collection and Payment on Behalf of Another Party
	41	設籍課稅	Setting up of a Taxpayer Registration File
	42	媒體申報	Filing via Electronic Media
	43	總分支機構合併申報	Consolidated Tax Return for Headquarters and Branches
	44	滯報金	Belated Reporting Surcharge
	45	怠報金	Non-reporting Surcharge
	46	虛報進項稅額	Input Tax Falsely Reported
	47	開立不實統一發票營業人	Business Entity Issuing False Uniform Invoices
	48	兼營營業人營業稅額調整計算表	Table for the Adjustment and Computation of Business Tax for Dual-status Business Entities
	49	兼營營業人採用直接扣抵法購買國外勞務應納營業稅額計算表	Table for the Computation of Business Tax Payable on the Purchase of Foreign Services for Dual-status Business Entities Applying the Direct Deduction Method
	50	委託書(代辦營業稅相關事項)	Authorization Letter (For Services Provided by Business Agent Acting in Business-tax-related Matters)
	51	提前使用統一發票申請書	Application Form for Pre-use of Uniform Invoices
	52	營業人使用電子計算機統一發票申請書	Application Form for the Use of Computer Uniform Invoices by Business Entities
	53	使用收銀機開立統一發票申請書	Application Form for the Use of Cash Register Uniform Invoices
	54	遺失統一發票申請書	Application Form for the Report of the Loss of Uniform Invoices

營業稅	55	媒體申報申請書	Application Form for Filing via Electronic Media
	56	營業稅(使用、異動、取消)直撥劃撥退稅同意書	Letter of Consent for Direct Deposit/Postal Giro of Business Tax Refunds (Use, Alterations, Cancel)
	57	統一發票集中購買申請書	Application Form for the Volume Purchase of Uniform Invoices
	58	統一發票集中購買委託書	Authorization Letter for the Volume Purchase of Uniform Invoices
	59	營業人申請由總機構彙總申報進銷項媒體資料申請書	Application Form for the Consolidated Filing of Input/Output via Electronic Media by the Headquarters of Business Entities
	60	代理營業人申請營業稅進銷項資料媒體申報函	Application for Business Agent for Filing of Input/Output of Business Tax via Electronic Media
	61	代理營業人網路整批申報營業稅申請書	Application for Business Agent for Bulk Filing of Business Tax via Internet
	62	營業人銷售額與稅額申報書	Declaration of Sales and Business Tax by a Business Entity
	63	營業稅繳款書	Business Tax Payment Notice
	64	營業人申報固定資產退稅清單	List of Fixed Assets for Tax Refund Claimed by Business Entity
	65	營業人銷貨退回(進貨退出)或折讓證明單	Certificate of Sales/Purchases Returns or Allowances on Merchandise Sold/Purchased by a Business Entity
	66	海關退還溢繳營業稅申報單	Declaration of Overpaid Business Tax Returned by the Customs
	67	營業人申報適用零稅率銷售額清單	List of Sales for Goods and Services Sold by a Business Entity at Zero-tax-rate
	68	兼營營業人採用直接扣抵法--進項稅額分攤明細表	Table for the Breakdown of the Input Tax of Dual-status Business Entities Applying the Direct Deduction Method
	69	兼營營業人採用直接扣抵法營業稅額調整計算表	Table for the Adjustment and Computation of the Business Tax of Dual-status Business Entities Applying the Direct Deduction Method
	70	網路申報	Filing via Internet
	71	營利事業統一編號(統一編號)	Business Administration Number (BAN)
	72	統一發票購買證	Uniform Invoice Purchase Certificate
	73	稅籍編號	Logic Serial Number (Tax Serial Number)
	74	免稅貨物或勞務	Tax-exempt Goods or Services

營業稅	75	零稅率銷售額	Zero-tax-rate Sales Amount
	76	外匯水單	Remittance Slip
	77	網路銷售專用	For sale via Internet only
	78	網路申購統一發票	Purchase of Uniform Invoice via Internet
	79	電子發票	Electronic Uniform Invoices
	80	電子發票整合服務平台	E-invoice Platform
	81	營業人購買舊乘人小汽車及機車進項憑證證明表	Input Documentary Evidence Table of Business Entity Purchasing Used Passenger Car and Motorcycle
	82	營業登記	Business Registration
	83	增值稅	Value-added Tax
	84	增值稅扣抵	Credit for VAT
	85	零售階段銷售稅	Retail Sales Tax
	86	保稅貨物	Bonded Goods
	87	保稅區	Bonded Zone
	88	保稅區營業人	Bonded Zone Business Entity
	89	課稅區營業人	Taxable Zone Business Entity
	90	供營運之貨物或勞務	Goods or Services for Its Operational Use
	91	展覽或臨時商務活動	Exhibitions or Temporary Business Activities
	92	外國之事業機關團體組織在中華民國境內從事參加展覽或臨時商務活動申請退還加值型營業稅退稅申請書	Application for VAT Refund by Foreign Enterprises, Institutions, Organizations, or Associations Engaging in Exhibitions or Temporary Business Activities within the Territory of the ROC
	93	從事參加展覽或臨時商務活動起訖期間參與人員及應稅憑證明細表	Detailed Statement of the Period of the Exhibitions or Temporary Business Activities, Participating Personnel and Documentary Evidence
	94	退稅申請應檢視事項自我審核表	Checklist of Items for Inclusion in the Application for VAT Refunds

貨 物 稅	1	貨物稅	Commodity Tax
	2	應稅貨物	Taxable Goods
	3	免稅貨物	Tax Exempt Goods
	4	納稅義務人	Taxpayer
	5	產製	Manufactured
	6	委託代製	Manufactured on a Consign Basis
	7	產製廠商	Manufacturer
	8	免稅採購	Purchasing of Tax-exempt Raw Materials
	9	軍用免稅	Tax-exempt Military Goods
	10	從價徵收	Taxed on an Ad Valorem Basis
	11	從量徵收	Taxed on a Specific Basis
	12	應徵稅額	Taxable Amount
	13	橡膠輪胎	Rubber Tires
	14	大客車、大貨車使用之橡膠輪胎	Rubber Tires for Buses and Trucks
	15	卜特蘭一型水泥	Portland I Cement
	16	卜特蘭高爐水泥	Portland Blast-furnace Slag Cement
	17	代水泥	Cement Substitutes
	18	水泥熟料	Cement Clinkers
	19	飛灰水泥	Fly Ashes Cement
	20	散裝水泥	Bulk Cement
	21	白水泥或有色水泥	White or Colored Cement
	22	土灰水泥	Soil Ashes Cement
	23	設廠機製	Factory Machine-made
	24	清涼飲料品	Cold Drinks

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25	純天然果汁	Pure Natural Fruit Juice
26	純天然蔬菜汁	Pure Natural Vegetable Juice
27	濃縮果汁	Concentrated Fruit Juice
28	天然果蔬汁	Natural Fruit/Vegetable Juice
29	稀釋天然果蔬汁	Diluted Natural Fruit/Vegetable Juice
30	食品添加物	Food Additives
31	乳品	Dairy Products
32	調味乳、發酵乳	Flavoured Milk (Fermented Milk)
33	國家標準	The National Standard
34	平板玻璃	Flat-glass
35	導電玻璃	Electrification Glass (Conductive Glass)
36	汽油	Gasoline
37	柴油	Diesel Oil
38	煤油	Kerosene
39	航空燃油	Fuel Oil for Aircraft
40	燃料油	Fuel Oil
41	溶劑油	Dissolving Oil
42	液化石油氣	Liquefied Petroleum Gas
43	電器類	Electric Appliances
44	中央系統型冷暖氣機 之主機	Air Handling Units
45	音響組件	Stereophonic Components
46	小客車	Passenger Sedans
47	貨車	Trucks
48	客貨兩用車	Passenger-cargo Cars

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

貨 物 稅	73	滯納利息	Belated Interest
	74	實際成本	Actual Cost
	75	先進先出法	The First-in, First-out Method
	76	加權平均法	The Weighted Averaging Method
	77	完稅照	Tax Payment Certificate
	78	免稅照	Tax Exemption Certificate
	79	臨時運單	Provisional Transport Certificate
	80	保稅倉庫	Bonded Warehouse
	81	汽缸	Cylinder
	82	牽引機	Tractors
	83	工程車	Engineering Vehicles
	84	低底盤公共汽車	Low Chassis Buses
	85	天然氣公共汽車	Gas Buses
	86	油電混合動力公共汽車	Hybrid Oil and Electric Buses
	87	電動公共汽車	Electric Buses
	88	身心障礙者復康巴士	Rehabilitation Buses for the Disable
	89	完全以電能為動力之電動車輛	Fully Electric-driven Passenger Vehicles
	90	油氣雙燃料車	Liquefied Petroleum Gas Passenger Vehicles
	1	證券交易稅	Securities Transaction Tax
	2	公司債	Corporate Bond
	3	代徵人	Collecting Agents
	4	存託憑證	Depository Receipt
	5	有價證券	Securities
	6	受益憑證	Beneficiary Certificate

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7	受讓證券人	Securities Transferee
8	店頭市場	Market for Unlisted Securities, Over the Counter Market
9	股票	Shares, Stocks
10	金融債券	Bank Debenture
11	政府債券	Government Bond
12	買賣交割	Trade Settlement
13	過戶	Transfer
14	零股買賣	Odd-lot Trading
15	認購(股)權證	Call Warrant
16	證券交易所	Securities Exchange
17	證券自營商	Securities Dealer
18	證券承銷商	Securities Underwriter
19	證券經紀商	Securities Broker
20	證券櫃檯買賣中心	GreTai Securities Market
21	緩課股票	Tax-deferred Stocks
22	管理股票	Managed Stock
23	證券交易稅之代徵獎金	Collecting Reward of the Securities Transaction Tax
24	期貨交易稅	Futures Transaction Tax
25	結算之市場價格	Settlement Price
26	期貨交易稅之代徵人	Collecting Agent of the Futures Transaction Tax
27	期貨交易稅之代徵獎金	Collecting Reward of the Futures Transaction Tax
28	期貨商	Futures Commission Merchant
29	期貨交易所	Futures Exchange
30	____年度證券交易稅一般代繳稅額繳款	Year ____ Tax Bill for Payment by the Purchaser of Securities Transaction Tax (Applicable to direct personal

		書(限私人間直接買賣有價證券者使用)	and/or institutional securities transactions only)
	31	股價類期貨契約	Stock Index and Single Stock Futures Contracts
	32	利率類期貨契約	Interest Rate Futures Contracts
	33	選擇權契約或期貨選擇權契約	Option Contracts or Option Contracts on Futures
	34	其他期貨交易契約	Other Futures Contracts
	35	認股權憑證	Stock Warrant
菸 酒 稅	1	菸酒稅	Tobacco and Alcohol Tax
	2	菸	Tobacco
	3	酒	Alcohol
	4	紙菸	Cigarettes
	5	菸絲	Cut Tobacco
	6	雪茄	Cigars
	7	釀造酒類	Brewed Alcoholic Beverages
	8	啤酒	Beer
	9	蒸餾酒類	Distilled Spirits
	10	再製酒類	Reprocessed Alcoholic Beverages
	11	米酒	Rice Wine
	12	料理酒	Cooking Alcoholic Products
	13	料理米酒	Cooking Rice Wine
	14	其他酒類	Other Alcoholic Beverages
	15	酒精	Ethyl Alcohol
	16	工業用酒精	Industrial Use Ethyl Alcohol
	17	酒精成分	Alcohol Content
	18	未變性酒精	Un-denatured Ethyl Alcohol

菸 酒 稅	19	已變性酒精	Denatured Ethyl Alcohol
	20	含藥酒類	Medicated Alcohol
	21	公賣利益	Monopoly Revenue
	22	視為出廠	Being Deemed as Removal from the Factory
	23	酒精性飲料	Alcoholic Beverages
	24	釀造	Brewage
	25	糖化	Saccharification
	26	發酵	Fermentation
	27	蒸餾	Distillation
	28	酒母	Seed
	29	酒糟	Stillage; Distillers Grain; Vinasse ; Grain; Slopp; Dunder
	30	白麴	White Qu
	31	紅麴	Red Qu
	32	健康福利捐	Health and Welfare Surcharge
印 花 稅	1	印花稅應稅憑證	Taxable Documents for Stamp Tax
	2	銀錢收據	Receipts for Monetary Payments
	3	買賣動產契據	Deeds for Sale of Movables
	4	承攬契據	Contracting Agreements
	5	典賣契據	Contracts for Sale
	6	讓受契據	Contracts for Transfer
	7	分割不動產契據	Contracts for Partition of Real Estate
	8	貼花及註銷	Stamp Affixed and Cancelled
	9	揭下重用	Removed for Reuse
	10	彙總繳納	Paid by Filing a Collective Tax Return

特 種 貨 物 及 勞 務 稅	1	特種貨物及勞務稅	Specifically Selected Goods and Services Tax
	2	特種貨物	Specifically Selected Goods
	3	特種勞務	Specifically Selected Services
	4	持有期間	Holding Period
	5	銷售契約	Sales Contract
	6	應稅特種貨物	Taxable Specifically Selected Goods
	7	免稅特種貨物	Tax-exempt Specifically Selected Goods
	8	遊艇	Yachts
	9	飛機	Airplanes
	10	直昇機	Helicopters
	11	超輕型載具	Ultra-light Vehicles
	12	龜殼	Turtle shells
	13	玳瑁	Hawksbill
	14	珊瑚	Coral
	15	象牙	Ivory
	16	毛皮	Furs
	17	家具	Furniture
遺 產 贈 與 稅	1	經常居住中華民國境內	Continuous Residence within the R.O.C.
	2	贈與	Gift
	3	以贈與論	Deemed as a Gift
	4	遺產總額	Gross Estate
	5	視為被繼承人遺產	Deemed as Estate Property
	6	遺產淨額	Net Taxable Estate
	7	債權及其他請求權不能收取或行使	Unrecoverable or Unexercisable Claims or Other Creditor's Rights

遺 產 贈 與 稅	8	農業用地	Agricultural Land
	9	不計入遺產總額	Exclusions from Gross Estate
	10	不計入贈與總額	Exclusions from the Total Amount of Gifts
	11	贈與附有負擔	Liability Transferred Together with the Gift
	12	課徵標的物	The Taxed Property
	13	實物抵繳	Payment in Kind
	14	確切納稅保證	Definitive Guarantee of Payment of Tax
	15	未結之案件	Unsettled Cases
	16	切結書	Affidavit
	17	遺產稅申報書/說明書	Estate Tax Declaration Form / Instructions
	18	贈與稅申報書/說明書	Gift Tax Declaration Form / Instructions
	19	遺產稅案件更正申請書	Application Form for Corrections in an Estate Tax Case
	20	繼承系統表	Inheritance Tree Diagram
	21	贈與稅案件更正(撤銷)申請書	Application Form for Corrections(Withdrawal) in a Gift Tax Case
	22	遺產稅申報應檢附文件	Documents which Should Be Submitted along with an Estate Tax Declaration
	23	遺產稅、贈與稅各項證明核(補)發申請書	Application Form for Issuance(Reissue) of Estate/Gift Tax Certificates
	24	遺產稅延期申報申請書	Application Form for Deferred Declaration of Estate Tax
	25	主張買賣申請書	Application Form of a Claim on Sales
	26	分配剩餘財產申請書	Application Form for Distribution of Remaining Properties
	27	實物抵繳--不動產財產清單	Payment in Kind--List of Real Property
	28	遺產稅延期申報	Postponed Filing of Estate Tax
	29	贈與稅延期申報	Postponed Filing of Gift Tax
	30	遺囑執行人	Executor of the Will
	31	繼承人	Heir

遺產贈與稅	32	受遺贈人	Legatee
	33	債權	Rights of Claim
	34	遺產管理人	Administrator of Estate
	35	法定代理人	Legal Representative
	36	監護人	Guardian
土地稅	1	土地稅	Land Tax
	2	累進起點地價	Starting Cumulative Value (SCV)
	3	抵價地	Land in Lieu of Compensation which the Landowner Is Entitled for the Value of Land Reguisioned under Zone Expropriation
	4	抵費地	Land in Lieu of Expenditure which Shall Be Born by the Landowner After Reconsolidation of Land
	5	公共設施保留地	Land Reserved for Public Facilities
	6	申報地價	Declared Land Value
	7	土地漲價總數額	Total Amount of Land Value Increment
	8	徵收實物	The Levy on Agricultural Land May Be Paid in Kind
	9	折價代金	Money Substitution May Be Offered in Kind with Rice or Wheat
	10	原規定地價	The Original Decreed Land Value
	11	前次移轉現值	The Previous Transfer Value
	12	空地	Vacant Lot
	13	自用住宅用地	Self-use Residential Land
	14	自耕農地	Self-tilled Agricultural Land
	15	隨賦徵購實物	Purchase of Agricultural Products from Farmers When Collecting Tax Payment in Kind
	16	公告現值	Assessed Present Value
	17	私有土地	Private Land
	18	公有土地	Public Land

土地稅	19	土地增值稅自用住宅用地重購退稅	The Land Value Increment Tax Refunded to Landowner Due to Reacquisition of Self-use Residential Land
	20	都市土地	Urban Land
	21	農業用地	Agricultural Land
	22	非都市土地	Non-urban Land
	23	工業用地	Industrial Land
房屋稅	1	房屋稅	House Tax
	2	承租人	Tenant
	3	不堪居住	Uninhabitable
	4	未滿一個月不計房屋稅	No House Tax Shall Be Levied for any Period Shorter Than One Month
	5	合法登記之工廠	Duly-registered Factory
	6	非自住住家用房屋	A House Used for Residential Purposes But Not Occupied by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household
	7	典權人	Dien-holder
	8	典權	Dien Right
	9	自住房屋	A House Used for Residential Purpose by the Owner, His or Her Spouse or Relatives of Direct Lineage of the Household
	10	供公益出租人出租使用房屋	A House Leased for Public Welfare Purpose by a Landlord
	11	房屋所有人	House-owner
	12	房屋建造完成	Completed Construction of House
	13	房屋現值	Current Value of a House
	14	房屋標準價格	Standard Value of a House
	15	供人民團體等非營業用房屋	A House Used for the Operation of Non-Profit Civic Organizations
	16	屋頂游泳池加價	Added Value for a Swimming Pool on the Roof
	17	建造執照	Construction License
	18	使用執照	License of Permit

房 屋 稅	19	建築物	Building
	20	面積	Area
	21	起造人	Builder
	22	毀損面積	The Area which was Destroyed
	23	營業用房屋	A House Used For Business Purpose
契 稅	1	契稅	Deed Tax
	2	公證	Notarized Certificate
	3	分割	Partition
	4	占有	Possession
	5	交換	Exchange
	6	共有	Co-owned
	7	判決確定日	The Date of Final Judgment Rendered by the Court
	8	承典	Creation of Dien
	9	契稅申報起算日	The Starting Date for Filing of Deed Tax
	10	契價	The Value of a Deed
	11	怠報金	Delinquent Reporting Surcharge
	12	匿報契稅	Evasion of the Reporting of Deed Tax
	13	區分所有	The Portion of Strata Titled
	14	短報	Under-reports
	15	買賣	A Sale
	16	贈與	A Bestowal or a Donation
	17	權利變更登記	Registration of the Transfer of the Title Right
	18	變更起造人	A Change in the Name of the Builder
使	1	使用牌照稅	Vehicle License Tax

用 牌 照 稅	2	交通工具	Transportation Equipment
	3	汽缸總排氣量	Total Cylinder Displacement Volume
	4	軍隊裝備編制內之交通工具	Military T/O Transportation Equipment
	5	公共團體設立之醫院	Public Hospitals
	6	裝配之交通工具	Assembled Transportation Equipment
	7	利用非交通工具之設備	Using Non-transportation Equipment
	8	專供公共安全使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Safety
	9	專供衛生使用之交通工具	Transportation Equipment Used Exclusively for the Purpose of Public Health
	10	供身心障礙者使用之交通工具	Transportation Equipment Used by Mentally or Physically Disabled Persons
	11	臨時牌照及試車車牌	Temporary License and License for Automobile Testing
	12	逾期使用	Use of an Expired License
	13	移用使用牌照	A Vehicle License Used for Another Vehicle
娛 樂 稅	1	娛樂稅	Amusement Tax
	2	代徵人	Collecting Agent
	3	技藝表演	Acrobatics Show
	4	競技比賽	Competitions of Skill and Other Contests
	5	其他提供娛樂設施	Other places, facilities or activities that Provide Facilities for Recreation or Entertainment
	6	公益慈善演出	Activities for Public Interest and Charity
	7	代徵	Tax Collection by an Agent
	8	代徵獎勵金	Reward for Tax Collecting Agents
	9	不予代徵	Negligent Tax Collection by an Agent
	1	稅捐稽徵法	Tax Collection Act
	2	稅捐稽徵法施行細則	Enforcement Rules of the Tax Collection Act
	3	稅捐	Tax

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

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

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

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

關務業務中英文詞彙對照表			
類別	項次	中文詞彙	英文詞彙
徵課類	1	無障礙通關環境	A Barrier-free Customs Clearance Environment
	2	依規定格式申請復查	An Application for Review in the Prescribed Form
	3	從價稅	Ad Valorem Duty
	4	行政救濟	Administrative Remedy
	5	廣告品	Advertising Articles
	6	補稅金額	Amount of Duty to be Recovered (or Made Up)
	7	訴願案件	Appeal Case
	8	抵達(港埠)報告	Arrival (Port) Report
	9	展覽物品	Exhibition Articles
	10	貨品暫准通關證	A.T.A. Carnet
	11	貨品暫准通關公約	A.T.A. Convention
	12	伊斯坦堡公約	Istanbul Convention
	13	優良廠商	Authorized Trader
	14	提貨單	Bill of Lading
	15	載貨清單	Cargo List
	16	原產地證明書	Certificate of Origin
	17	結關	Clearance
	18	生效	Come into Force (or Take Effect / Become Effective)
	19	商業樣品	Commercial Samples
	20	貨物稅	Commodity Tax
	21	賠償產品	Compensation Products
	22	權責通關單位	Competent Customs Offices
	23	競爭優勢	Competitive Advantage

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24	守法	Compliance with Law
25	複合稅	Compound Duty
26	收貨人	Consignee
27	發貨人	Consignor (or Consigner)
28	按月彙總繳納稅費	Consolidated Payment of Duties and Charges on a Monthly Basis
29	貨櫃站	Container Station
3	貨櫃場	Container Yard
31	管制物品	Controlled Articles
32	跨區報關	Cross-regional Customs Declaration
33	關稅法	Customs Act
34	關稅法施行細則	Enforcement Rules of the Customs Act
35	報關行(人員)	Customs Broker
36	通關程序	Customs Clearance Procedure
37	關稅	Customs Duty
38	進口通關程序	Customs Import Procedure
39	海關進口稅則	Customs Import Tariff
40	關稅領域	Customs Territory
41	關稅完稅價格	Customs Taxable Value
42	申報人	Declarant
43	報單	Declaration Form
44	勳章	Medal
45	報單號碼	Declaration No.
46	滯納金	Delinquent Fee
47	貨名	Description of Goods

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48	外交郵袋	Diplomatic Pouch
49	卸（貨）	Discharge/Unload
50	不服海關所為決定	Dissatisfied with the Decision of the Customs
51	應稅物品	Dutiable Goods
52	免稅	Duty Exemption, Duty Free (or Non-dutiable)
53	稅款繳納證	Duty Bill
54	先放後稅	Post-release Duty Payment
55	完稅證明	Duty Payment Certificate
56	稅率	Tariff Rate
57	納稅義務人	Duty-payer
58	電子資料交換	EDI (Electronic Data Interchange)
59	得申請退稅	Entitled to Claim Duty Refund
60	享有外交待遇	Entitled to Diplomatic Privileges
61	代辦業務	Broker Functions
62	簡易報單	Simplified Declaration Form
63	船邊驗放	Cargo Examination and Release Alongside the Vessel
64	倉庫驗放	Cargo Examination and Release at the Warehouse
65	驗貨	Examination of Cargo
66	免關稅	Exemption from Customs Duty
67	免驗	Exemption from Examination, Free of Examination
68	出口報單	Export Declaration
69	出口報單副本(抄本)	Export Declaration Duplicates
70	滯報費	Late Declaration Fee
71	製作	Fabrication; Making; Production

72	報關	Customs Declaration
73	向海關遞送	Present/Submit to Customs
74	向海關投遞報單	Filing a Declaration with Customs
75	成品	Finished Goods (or Products)
76	定額	Fixed Amount
77	定率	Fixed Rate
78	保證機構	Guarantee Institution
79	國際商品統一分類制度	The Harmonized Commodity Description and Coding System
80	健康福利捐	Health and Welfare Surcharge
81	誠實申報	Honest Declaration
82	進口貨物艙單	Import Cargo Manifest
83	進口報單、進口申報	Import Declaration
84	進口文件	Import Documents
85	輸入許可證	Import Permit
86	郵遞進口	Imported by Post
87	進口貨物	Imported Goods
88	進口原料	Imported Raw Materials
89	進口商(人)	Importer
90	徵收	Levy a Tax on (or Collect a Tax on)
91	進口船隻	Inbound Vessel
92	在場、陪同	In the Presence of, In the Company of
93	誤卸	Inadvertently/Mistakenly Discharged; Discharged by Mistake
94	徽章	Insignia
95	內地稅捐	Internal Revenue Taxes and Dues

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96	核給退稅	Issuance of Duty Refund
97	發證機構	Issuing Authority
98	大幅降低稅率	Large-Scale Reduction in Tariff Rates
99	電信管制射頻器材進口許可證	Permit for the Import of Controlled Telecommunications Radio-Frequency Apparatus
100	郵件清單	Mail List
101	海產品	Marine Products
102	運輸工具	Means of Transport
103	醫療器材	Medical Apparatus
104	通關方式	Mode of Clearance
105	起運地海關	Customs Office of Departure
106	目的地海關	Customs Office of Destination
107	沖銷	Offset
108	從量	On a Specific Basis
109	從價	On an Ad Valorem Basis
110	通商口岸	Commercial Port
111	查詢欠稅	Overdue Tax Inquiries
112	出口船隻	Outbound Vessel
113	裝箱單	Packing List
114	細項	Particulars; Detailed Items
115	免驗通關	Exemption from Customs Examination
116	付稅	Payment of Duty
117	定期盤點存貨	Check Inventory Periodically/Take Inventory Periodically
118	易腐品	Perishable Goods
119	逐漸取消	Phase Out

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120	港口海關	Port Customs
121	商港服務費	Port Dues
122	輸出口岸	Port of Exportation
123	輸入口岸	Port of Importation
124	預報	Pre-entry Declaration
125	專業器材	Professional Equipment
126	推廣出口貿易	Promotion of Export Trade
127	互惠待遇	Reciprocal Treatment
128	復出口	Re-export
129	退稅	Tax Refund; Duty Refund
130	放行貨物	Release of Cargo
131	救濟物資	Relief Goods
132	復查案件	Review Case
133	海上打撈	Salvaged from the Sea
134	無商業價值樣品	Samples of No Commercial Value (N.C.V.)
135	類、章、節、目、款、項	Sections, Chapters, Headings, Sub-headings, Divisions, Items
136	擔保	Security
137	銷售佣金	Selling Commission
138	裝(發)貨人	Shipper
139	短裝	Short-Loaded
140	簡易報關	Simplified Declaration
141	特別關稅	Special Customs Duty
142	從量稅	Specific Duty
143	簡易查驗	Summary Examination

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144	提貨	Take Delivery of Cargo
145	取樣	Sampling
146	稅則分類	Tariff Classification
147	降低稅率	Tariff Cuts
148	關稅配額	Tariff Quotas
149	納稅查詢	Tax Payment Inquiries
150	補發稅單	Re-issuance of Tax Statement
151	暫准免稅進口	Temporary Duty-free Admission of Goods
152	暫時措施(權宜措施)	Temporary Measures (CF. Expediency)
153	過境貨物艙單	Through Cargo Manifest
154	助航服務費	Navigation Aid Charges
155	助航服務費繳納證	Navigation Aid Charges Certificate
156	貿易及外匯管制	Trade and Foreign Exchange Control
157	推廣貿易服務費	Trade Promotion Service Fee
158	貿易統計報表	Trade Statistics
159	傳送、轉達	Transmit to
160	轉口	Transshipment
161	轉口貨物	Transshipment Cargoes
162	三角貿易	Triangular Trade
163	加值型及非加值型營業稅法	Value-added and Non-value-added Business Tax Act
164	提領出倉進口	Withdraw from the Warehouse for Importation
165	在規定期限內	Within the Prescribed Time Limit
166	毀損船隻	Wrecked Vessel
167	核銷	Write-Off

徵 課 類	168	海關進口稅則總則	General Rules of the Customs Import Tariff
	169	海關進口稅則解釋準則	Standard Rules for the Interpretation of the Customs Import Tariff
	170	輸入商品合格證明	Certificate of Inspection for Imported Goods
	171	輸入商品查驗證明	Certificate of Monitoring Inspection for Imported Goods
	172	進口貨物稅則預審	Advance Tariff Classification Ruling on Imported Goods
	173	轉運轉口貨物	Transshipment Cargo
	174	發遞單	Dispatch Note
	175	多國集併貨物	Multi-Country Cargo Consolidation, MCC
	176	貨主自備貨櫃	Shipper's Own Containers, SOC
	177	優質企業認證	Authorized Economic Operator Validation System
	178	預報貨務資訊	Advance Cargo Information System
	179	海運快遞專區	Maritime Express Handling Units
	180	原產地自行具證	Self-Certification of Country of Origin
查 緝 類	1	隨身行李	Accompanied/Hand-carried/Carry-on Baggage
	2	查緝走私	Anti-smuggling Operation (Interdiction)
	3	紙幣	Banknotes
	4	艙位配置圖	Bay Allocation Chart
	5	金、銀條或塊	Gold, Silver Bullion, or Nugget
	6	執行	Carry Out/Implement/Execute
	7	船舶國籍證書	Certificate of Vessel's Registry
	8	檢查號碼	Check Digit
	9	託運行李	Checked-in Baggage
	10	沒入	Confiscation /Forfeiture
	11	貨櫃安全計畫	Container Security Initiative

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12	監控下交付	Controlled Delivery
13	著作權	Copyright
14	仿冒	Counterfeit/Fake/Forgery
15	偽幣	Counterfeit Coins/Currencies
16	原產國	Country of Origin
17	海關緝私條例	Customs Anti-Smuggling Act
18	登船(機)關員	Customs Boarding Officer
19	通關手續	Customs Clearance Procedure
20	旅客通關須知	Customs Guidelines for Passengers
21	危險物品	Dangerous Goods
22	入境旅客申報單	Declaration Form for Inbound Passengers
23	扣押	Detention
24	緝毒犬	Narcotics Detector Dog
25	偵爆犬	Firearms and Explosives Detector Dog
26	緝菸犬	Tobacco Detector Dog
27	旅客紅綠線通關制度	Red-green Lane Passenger Clearance System
28	瀕臨絕種動植物(或物種)	Endangered Species
29	逃避檢查、關稅或管制	Evasion of Inspection, Duty, or Control
30	賭具	Gambling Apparatus
31	團體申報	Group Declaration
32	家用物品	Household Goods
33	私運貨物進/出口	Smuggling of Goods into / out of
34	人民幣非法交易	Illegal Renminbi Transactions
35	違反	In Violation of /In Contravention of

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36	入境旅客	Incoming /Inbound /Arriving Passenger (Traveler)
37	情資	Information /Intelligence
38	情資交換	Exchange of Information and Intelligence
39	侵權	Infringement
40	盜版	Pirated Edition
41	智慧財產權	Intellectual Property Rights (IPR)
42	專利權	Patent Rights
43	商標權	Trademark Rights
44	緝私艇	Anti-Smuggling Vessel
45	船員名單	Crew List
46	船員自用不起岸物品 清單	List of Crew's Effects Not Intended to Be Taken Ashore
47	外幣清單	List of Foreign Currencies
48	進口包件清單	List of Import Parcels
49	入境及過境旅客清單	List of Inbound and Transit Passengers
50	麻醉藥品清單	List of Narcotics for Medical Use
51	船用食物及什物清單	List of Food and Sundries for Use on Board the Ship
52	過境包件清單	List of Transit Parcels
53	獎券	Lottery Tickets
54	船長	Master of the Vessel / Captain
55	船舶文件	Ship's Documents
56	大港倡議	Megaports Initiative
57	金屬探測器	Metal Detector
58	有價證券	Negotiable Securities
59	在船上	On Board the Vessel

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60	出境旅客	Outgoing /Outbound /Departing Passenger (Traveler)
61	巡邏車	Patrol Car
62	私人行李	Personal Effects /Belongings
63	數量零星郵包	Petty Parcels
64	藥品	Pharmaceutical Products
65	繳遞不實文件	Presentation /Submission of False Documents
66	防止不法	Prevention of Smuggling /Illegal Activities
67	緝私	Anti-smuggling Operation
68	禁止物品	Prohibited Articles
69	禁止或限制進/出口	Prohibited /Restricted from Importation /Exportation
70	輻射偵測器	Radiation Detector
71	抽查	Random Check
72	搜索	Search
73	緝獲	Seizure
74	應罰、應受	Shall Be Liable /Subject to
75	船公司或其代理人	Shipping Company or Its Agent
76	來源識別碼	Source Identification Code
77	臨檢	Spot Check
78	過境旅客	Transit Passenger
79	後送行李	Unaccompanied Baggage
80	未列艙單貨物	Unmanifested Cargo
81	價值限額	Value Limits
82	動物檢疫證	Veterinary Quarantine Certificate
83	離中華民國海岸 24 海 浬內	Within 24 Nautical Miles from the Coast of the R.O.C.

查 緝 類	84	書面申報	Written Declaration
	85	X 光檢查儀	X-ray Inspection Equipment
	86	戰略性高科技貨品	Strategic High-tech Commodities
	87	電子封條	E-seal
	88	主動式電子封條	Active E-seal
	89	半主動式電子封條	Semi-active E-seal
	90	被動式電子封條	Passive E-seal
	91	無線射頻識別	RFID (Radio Frequency Identification)
	92	檢舉	Complaint
	93	提示	Advice
	94	搜查令	Warrant
	95	武器彈藥清單	List of Arms and Ammunition
	96	無線電器材	Radio Apparatus
驗 估 類	1	估價	Appraisal /Valuation
	2	計算價格	Computed Value
	3	國內銷售價格、扣減價格	Domestic Sale Value, Deductive Value
	4	先驗後估	Examination Before Valuation
	5	本批進口核估貨物	Goods Being Valued /Appraised
	6	權利金及報酬	Royalties and License Fees
	7	實付或應付價格	Price Actually Paid or Payable
	8	提供足額保證	Provide a Sufficient Guarantee
	9	交易價格	Transaction Value
	10	同樣貨物之交易價格	Transaction Value of Identical Goods
	11	進口貨物之交易價格	Transaction Value of Imported Goods

驗 估 類	12	類似貨物之交易價格	Transaction Value of Similar Goods
	13	先估後驗	Valuation Before Examination
	14	按合理方法核定完稅價格	Customs Value Determined by Using Reasonable Means
	15	事後稽核制度	Post-clearance Audit System
	16	稽核問卷	Audit Questionnaire
	17	進口貨物價格預審	Advance Ruling on Customs Valuation of Import Goods
	18	預估發票	Pro-forma Invoice
	19	最大銷售數量價格	Selling Price in the Greatest Aggregate Quantity
	20	銷售合約	Sales Contract/Sales and Purchase Agreement
	21	內陸運費	Inland Freight
	22	信用狀	Letter of Credit
	23	繳驗偽、變造或不實發票或憑證	Submission of Forged, Altered, or False Invoice or Certificate
	24	貨價申報書	Customs Value Declaration Form
保 稅 類	1	農業生物科技園區	Agricultural Biotechnology Park
	2	年度盤存	Annual Inventory
	3	自主管理	Self-management
	4	用料清表	Bill of Materials
	5	保稅	Bonding
	6	保稅區	Bonded Areas
	7	保稅工廠	Bonded Factory
	8	保稅貨物	Bonded Goods
	9	保稅卡車	Bonded Truck
	10	保稅倉庫	Bonded Warehouse
	11	保稅帳冊	Bonding Account Book

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12	保稅業務人員	Personnel Employed in Bonding Operations
13	副產品	By-products
14	按月彙報	Consolidated Monthly Report
15	海關監管編號	Customs Control Code
16	除帳	De-booking
17	監毀	Destroyed under Supervision
18	展示	Display
19	分割	Divide/Split up/Segmentation
20	免稅商店	Duty-free Shop
21	課稅區	Dutiable Territory
22	進出園區	Entered into or Released from the Park
23	設立及管理	Establishment and Administration
24	查核	Verification
25	加工出口區	Export Processing Zone
26	貿易用成品	Finished Goods for Trading
27	自由貿易港區	Free Trade Zone
28	分級管理	Graded Management
29	檢驗	Examine
30	物流中心	Logistics Center
31	機器設備	Machinery and Equipment
32	非保稅貨物	Non-bonded Goods
33	園區事業	Park Enterprise
34	登帳	Booking
35	重整	Reassembly; Reconditioning; Restructuring

保稅類	36	登記	Register
	37	重裝	Repack
	38	修理	Repair
	39	保稅物品報廢	Report a Discard of Bonded Goods
	40	科學工業園區	Science-based Industrial Park
	41	下腳	Scraps
	42	自行點驗	Self-checking and Inspection
	43	自用保稅倉庫	Self-provided Bonded Warehouse
	44	半製品	Semi-finished Products
	45	分類	Sort
	46	驗印	Stamping
	47	儲存	Store
	48	繳納保證金	A Deposit of Guarantee
	49	海關監管	Under Supervision of the Customs
	50	物料	Supplies
	51	測試	Test
	52	聯鎖倉庫	Joint-lock Warehouse
	53	放行單	Release Order/Certificate
	54	廢品	Waste Materials
	55	加工出口區區內事業	Enterprises and Business Entities within Export Processing Zone
	56	自由港區事業	Free Trade Zone Enterprises
	1	外銷品使用原料及其供應商資料清表	List of Raw Materials Used in Export Products and the Information of Their Suppliers
	2	切結書	Affidavit
	3	沖退稅申請書	Application Form for Offsetting or Refund of Duties and

退 稅 類			Taxes
	4	報單副本	Declaration Duplicate
	5	退稅	Duty Drawback/Tax Refund
	6	記帳	Duty Recorded on Account
	7	沖帳	Duty Offset
	8	外銷品	Export Products
	9	成品出口商	Exporter of Finished Products
	10	原料進口商	Importer of Raw Materials
	11	加工製造商	Export Processing Manufacturer
	12	取消退稅項目	Non-refundable Item
	13	可退稅款	Refundable Duty
	14	審核	Examination
	15	自行具結	Self-executed Affidavit
	16	原料核退標準	Criteria for Refund of Duties and Taxes on Raw Materials
	17	外銷品沖退原料稅	Offsetting /Refund of Duties and Taxes on Raw Materials for Export Products
	18	書面保證	Written Guarantee
反 傾 銷 稅 類	1	反傾銷稅	Anti-dumping Duty
	2	最佳可得資料	Best Information Available (BIA)
	3	反傾銷委員會	Committee on Anti-dumping Practices
	4	諮商	Consultation
	5	到岸價格 / 起岸價格	CIF (Cost, Insurance, and Freight) Value
	6	傾銷	Dumping
	7	國內產業	Domestic Industry
	8	開發中會員國	Developing Member Countries

反 傾 銷 稅 類	9	爭端解決	Dispute Settlement
	10	出口價格	Export Price
	11	出廠層次	Ex-factory Level
	12	離岸價格(船上交貨價格)	Free on Board (FOB) Value
	13	實質損害	Material Injury; Actual Damage
	14	利害關係人	Interested Party /Stakeholder
	15	傾銷差額	Margin of Dumping
	16	不歧視	Non-discrimination
	17	正常價格	Normal Value
	18	臨時措施	Provisional Measures
	19	初步認定	Preliminary Determination
	20	價格具結	Price Undertakings
	21	實地調查程序	Procedures for On-the-Spot Investigation
	22	追溯效力	Retroactive
	23	自動失效	Automatically Lapse
	24	加權平均單位成本	Weighted Average Cost Per Unit
	25	推定價格	Constructed Value
	26	產製國	Country of Origin
	27	落日檢討	Sunset Review
國 際 關 務 （	1	亞太經濟合作	Asia-Pacific Economic Cooperation, APEC
	2	財政部長程序	Finance Ministers' Process, FMP
	3	財政部長會議	Finance Ministers' Meeting
	4	財政次長暨央行副總裁會議	Finance and Central Bank Deputies' Meeting, FCBDM
	5	資深財金官員會議	Senior Finance Officials' Meeting, SFOM

A P E C 類 （	6	APEC 年度部長會議	APEC Annual Ministerial Meeting
	7	資深官員會議	Senior Officials' Meeting, SOM
	8	關務程序次級委員會	Sub-Committee on Customs Procedures, SCCP
	9	反恐任務小組	Counter-Terrorism Task Force, CTTF
	10	電子商務推動小組	Electronic Commerce Steering Group, ECSG
	11	貨櫃安全倡議	Container Security Initiative, CSI
	12	供應鏈安全綱領	Supply Chain Security Guidelines
	13	茂物宣言	Bogor Declaration
	14	個別行動計畫	Individual Action Plan, IAP
	15	亞太自由貿易區	Free Trade Area of Asia-Pacific, FTAAP
國 際 關 務 （ W T O 類 （	16	APEC 企業諮詢委員會	APEC Business Advisory Council, ABAC
	17	貿易暨投資委員會	Committee on Trade and Investment, CTI
	1	關稅暨貿易總協定	General Agreement on Tariffs and Trade, GATT
	2	最惠國待遇	Most-Favored-Nation Treatment, MFN
	3	世界貿易組織	World Trade Organization, WTO
	4	補貼暨平衡措施協定	Agreement on Subsidies and Countervailing Measures
	5	反傾銷協定	Agreement on Anti-dumping
	6	關稅估價協定	Agreement on Customs Valuation
	7	原產地規定協定	Agreement on Rules of Origin
	8	防衛協定	Agreement on Safeguards
	9	防衛措施	Safeguard Measures
	10	貿易便捷化	Trade Facilitation
	11	貿易自由化	Trade Liberalization
	12	貿易政策檢討機制	Trade Policy Review Mechanism, TPRM

國際關務（WTO）類	13	貿易救濟	Trade Relief
	14	國民待遇	National Treatment
	15	區域貿易協定	Regional Trade Agreements, RTA
	16	世界關務組織	World Customs Organization, WCO
	17	京都公約(簡化暨調和通關程序國際公約)	Kyoto Convention (The International Convention on the Simplification and Harmonization of Customs Procedures)
	18	修正版京都公約	Revised Kyoto Convention, RKC
	19	關務合作理事會	Customs Cooperation Council, CCC
	20	WCO 全球貿易安全與便捷標準架構	WCO Framework of Standards to Secure and Facilitate Global Trade, WCO SAFE
其他	21	貨物唯一追蹤號碼	Unique Consignment Reference, UCR
	1	東南亞國家協會(東協)	Association of Southeast Asian Nations, ASEAN
	2	同儕檢視	Peer Review
	3	關務互助協定	Customs Mutual Assistance Agreement, CMAA
	4	通關自動化	Automation of Customs Clearance
	5	能力建構	Capacity Building
	6	核心集團	Core Group
	7	海關貨物報告訊息	Customs Cargo Report Message
	8	海關報單訊息	Customs Declaration Message
	9	海關快遞貨物報關訊息	Customs Express Consignment Declaration Message
	10	海關回應訊息	Customs Response Message
	11	海關查緝走私情報系統	Customs Information System (CIS) on Anti-Smuggling
	12	單一關稅架構	Flat-tariff Structure
	13	彈性條款	Flexibility Provisions
	14	水平承諾	Horizontal Commitment

其他	15	隨到隨辦	Immediate Response upon Inquiry
	16	七月套案	July Package
	17	市場進入	Market Access
	18	服務業之市場進入	Market Access for Services
	19	無拘束承諾	Non-Binding Commitments
	20	單一窗口	Single Window
	21	便民服務	Convenient Public Services
	22	專利權權利金	Patent Right Royalties
	23	技術協助	Technical Assistance
	24	境內關外	Within National Territory but Outside Customs Territory
	25	卸下	Unload or Discharge
	26	商標	Trademark
	27	仲裁	Arbitration
	28	野生動物保育法	Wildlife Conservation Act
	29	關港貿單一窗口	Customs-Port-Trade (CPT) Single Window
	30	商品資料倉儲	Commodities Data Warehouse
	31	即用系統	Turnkey System
	32	簽審機關	Licensing Agency
	33	整合邊境管理	Coordinated Border Management
	34	資料調和	Data Harmonization
	35	關港貿資料項目集	Set of Customs-Port-Trade Data Elements

國有財產業務中英文詞彙對照表			
類別	項次	中文詞彙	英文詞彙
組 織 規 類	1	國有財產法	National Property Act
	2	國有財產	National Property
	3	國有財產估價委員會	Assessment Committee of National Property
	4	分支機構	Branch Office
	5	施行細則	Enforcement Rules
	6	自公布日施行	Become Effective from the Date of Promulgation
接 收 保 管 業 務	1	取得	Acquisition
	2	保管	Safekeeping
	3	接受捐贈	Accept Donation
	4	私有財產	Private Property
	5	地方有財產	Local Government Property
	6	有價證券	Securities
	7	國有土地	National Land
	8	國有登記	Registered as National Property
	9	產權憑證	Certificate of Title
	10	產籍	Property Cadastration
	11	國有財產資料卡	National Property Data Card
	12	財產明細分類帳	Property Detail Category Ledger
	13	分類	Categorized
	14	編號	Numbering
	15	製卡	Card Making
	16	登帳	Keep Accounts
	17	國有財產總帳	General Ledger of National Property

接 收 保 管 業 務	18	註銷產籍	Write Off Property Cadastration
	19	異議登記	Objection Registration
	20	虛偽登記	False Registration
	21	財產類別	Category of Property
	22	檢核；檢查	Inspection
	23	財產增減表	Add-and-subtract Forms of Properties
	24	非公用財產目錄	Non-public Use Properties Catalog
	25	國有財產總目錄	Master Catalog of National Properties
	26	隱匿	Concealing
	27	掘發	Excavation
	28	撈取；打撈	Salvage
	29	掘獲	Dug
	30	財產總值	Total Value of Properties
	31	公用財產目錄	Public Properties Catalog
	32	國有財產經管人員	Person in Charge of National Property
	33	報廢	Scrapped Item
	34	移交	Deliver
	35	接管	Take Over
	36	公用財產變更為非公用財產	Convert Public Use Property into Non-public Use Property
公 用 財 產 業 務	1	公用財產	Public Use Property
	2	公務用財產	Official Use Property
	3	公共用財產	Common Use Property
	4	事業用財產	Enterprise Use Property
	5	原定用途	Original Use

公用財產業務	6	國有財產管理人員	Administrators of the National Property
	7	公用財產主管機關	Competent Authority of Public Use Property
	8	公用財產管理機關	Administration Authority of Public Use Property
	9	變更用途	Change of Use
	10	撥用	Appropriation
	11	繁盛地區	Prosperous Area
	12	廢止撥用	Abolition of Appropriation
	13	用途廢止	Abolished the Use
	14	變更原定用途	Change the Original Use
	15	借用	Borrowing
	16	臨時性或緊急性之公務用或公共用	Temporary or Emergency Official Use or Common Use
	17	事業用	Enterprise Use
	18	國營事業機關	State-owned Enterprise
	19	國有房屋	State-owned House
	20	現狀接管	Take Over under Current Condition
	21	財產相互交換使用	Exchange Property for Use
管理處分業務	1	收益	Revenue
	2	處分	Disposition
	3	非公用財產	Non-public Use Property
	4	委託管理	Entrusted Management
	5	出售	For Sale
	6	贈與	Donation
	7	出租	For Lease

管 理 處 分 業 務	8	標租	Lease by Tender
	9	租賃期限屆滿	Lease Term Expired
	10	繳清歷年使用補償金	Pay Up Compensation for Years of Occupancy
	11	讓售	For Sale
	12	不定期租賃關係	Unfixed Term Lease Relation
	13	承租人	Tenant
	14	訂定書面契約	Institute Covenant in Writing
	15	終止租賃關係	Terminate Lease Relation
	16	約定租賃期限	Agreed on Lease Term
	17	租金率	Rental Rate
	18	請求補償	Claim for Compensation
	19	專案核准	Approved by Special Case
	20	放租	Leasing
	21	放領	Granting
	22	邊際地	Marginal Land
	23	海岸地	Coastal Land
	24	海水浴場	Beach
	25	國有耕地	National Farmland
	26	與鄰接土地合併建築使用	Joint construction with Adjacent Land
	27	公共福利事業	Public Welfare Enterprise
	28	慈善救濟事業	Charity and Relief Enterprise
	29	公墓	Cemetery
	30	墓	Grave
	31	墳墓	Tomb

管 理 處 分 業 務	32	交換所有權	Exchange of Ownership
	33	租賃關係	Lease Relations
	34	現狀標售	For Sale by Tender under Current Condition
	35	騰空辦理標售	Sale by Tender under Vacant Condition
	36	計價	Evaluation
	37	放領土地	Granting of Land
	38	預估售價	Assessed Sale Price
	39	代管機構	Entrusted Organization
改 良 利 用 業 務	1	委託經營	Consigned Operation
	2	開發	Development
	3	利用	Utilization
	4	改良	Improvement
	5	委託	Entrust
	6	合作	Cooperation
	7	信託	Trust
	8	改良利用	Improvement and Utilization
	9	改良土地	Land Improvement
	10	興建公務或公共用房屋	Constructing Official or Common Use Houses
	11	其他非興建房屋之事業	Other Enterprises Not for Constructing Houses
	12	設定地上權	Establishment of Superficies
綜 合 業 務	1	使用	Utilization
	2	國庫	National Treasury
	3	確定權屬之程序	Identify the Procedures of Ownership
	4	異動	Modification

綜 合 業 務	5	滅失	Destroy and Lost
	6	毀損	Damage
	7	拆卸	Disassemble
	8	改裝	Reassemble
	9	維護	Maintenance
	10	棄置	Discard
	11	用途	Use
	12	天然資源	Natural Resources
	13	建地空置	Vacant Building Sites
	14	供作營利使用	For Business Use
	15	國有持分	National Ownership Portion
	16	國家建設	National Construction
	17	提高利用價值	Enhance the Value of Utilization
	18	拆卸	Demolition
	19	殘料	Scrapped Materials
	20	稽察限額	Quota Examination

促參業務中英文詞彙對照表			
類別	項次	中文詞彙	英文詞彙
法 規 及 行 政 規 則 類	1	促進民間參與公共建設法	Act for Promotion of Private Participation in Infrastructure Projects
	2	促進民間參與公共建設法施行細則	Enforcement Rules of Act for Promotion of Private Participation in Infrastructure Projects
	3	促進民間參與公共建設公有土地出租及設定地上權租金優惠辦法	Regulations for Favorable Rentals for Private Participation in Public Land Leasing and in the Creation of Superficies in Infrastructure Projects
	4	民間參與公共建設毗鄰地區禁建限建辦法	Regulations for the Prohibition of and Restrictions on Construction in Adjacent Areas for Private Participation in Infrastructure Projects
	5	民間參與公共建設甄審委員會組織及評審辦法	Regulations Governing the Organization of the Selection Committee and the Evaluation Measure for Private Participation in Infrastructure Projects
	6	民間參與公共建設申請及審核程序爭議處理規則	Regulations Governing the Application and Evaluation Procedure for Dispute Resolutions of Private Participation in Public Infrastructure Projects
	7	促進民間參與公共建設法之重大公共建設範圍訂定及認定原則	Guidelines for the Determination and Identification of the Scope of Major Infrastructure Projects under the Act for Promotion of Private Participation in Infrastructure Projects
	8	促進民間參與公共建設法之重大公共建設範圍	Scope of Major Infrastructure Projects under the Act for Promotion of Private Participation in Infrastructure Projects
	9	民間自行規劃申請參與公共建設作業辦法	Regulations for Private Institution Applying to Participate in the Infrastructure Project under Its Own Planning
促 參 類	1	公共建設	Infrastructure Project(s)
	2	重大公共建設	Major Infrastructure Project(s)
	3	民間機構	Private Institution
	4	公營事業	Government-owned Enterprise(s)
	5	主管機關	Competent Authority
	6	主辦機關	Authority-in-charge
	7	營運期間	Period of Operation
	8	公用事業	Public Utility Enterprises
	9	投資契約	Concession Agreement

促 參 類	10	權利金	Royalties
	11	關係人介入	Stakeholder Intervention
	12	公共建設所需用地	Land required for the Infrastructure Project
	13	附屬設施	Ancillary Facilities
	14	區段徵收	Expropriation by Zone or Section
	15	都市計畫主管機關	Relevant Authorities-in-charge of Urban Planning
	16	區域計畫主管機關	Relevant authorities-in-charge of Regional Planning
	17	設定地上權	Creation of Superficies
	18	公共建設目的事業主管機關	Authorities-in-charge of the Relevant Infrastructure Projects
	19	出售公地機關	Relevant Selling Authorities of Government-owned Land
	20	聯合開發	Joint Development
	21	委託開發	Entrusted Development
	22	合作經營	Cooperative Operation
	23	公有土地管理機關	Management Authorities-in-charge of the Public Land
	24	區段徵收主管機關	Authorities-in-charge of Zone or Section Expropriation
	25	都市計畫土地使用分區管制	The Urban Land-use Zoning
	26	非都市土地使用分區管制	The Non-urban Land-use Zoning
	27	當地主管建築機關	Local Construction Authorities-in-charge
	28	共構	Co-construction
	29	共架	Co-installation
	30	附屬事業	Ancillary Enterprises
	31	甄審委員會	The Selection Committee
	32	自償能力	Self-redeeming Ability
	33	金融機構	Financial Institution(s)

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34	特種基金	Special Funds
35	重大交通建設	Major Transportation Infrastructure Project
36	指定用途之公司債	Non-discretionary Corporate Bonds
37	證券主管機關	Authorities-in-charge of Securities
38	異議	Protest
39	申訴	Complaint
40	招標	Invitation to Tender
41	審標	Evaluation of Tender
42	決標	Award of Contract
43	營運費率	Operation Fare
44	公用事業主管機關	Authorities-in-charge of Public Utilities
45	營運資產	Operation Assets
46	中止興建、營運之一部或全部	To Suspend Part or All of the Construction or the Operation
47	停止興建、營運之一部或全部	To Cease Part or All of the Construction or the Operation
48	強制接管營運	Compulsory Take Over
49	營運權	Operation Concession
50	有償或無償	With or Without Compensation
51	公私協力	Public Private Partnership, PPP
52	交通建設及共同管道	Transportation Facilities and Common Conduit
53	環境污染防治設施	Environmental Pollution Prevention Facilities
54	污水下水道、自來水及水利設施	Sewerage, Water Supply, and Water Conservancy Facilities
55	衛生醫療設施	Sanitation and Medical Facilities
56	社會及勞工福利設施	Social and Labor Welfare Facilities
57	文教設施	Cultural and Education Facilities

促 參 類	58	觀光遊憩重大設施	Major Facilities for Tour-Sites
	59	電業設施及公用氣體 燃料設施	Power Facilities and Public Gas and Fuel Supply Facilities
	60	運動設施	Sports Facilities
	61	公園綠地設施	Park/Green Space Area Facilities
	62	重大工業、商業及科 技設施	Major Industrial, Commercial, and High-tech Facilities
	63	新市鎮開發	Development of New Towns
	64	農業設施	Agricultural Facilities
	65	興建-營運-移轉	Build-Operate-Transfer, BOT
	66	興建-移轉-營運	Build-Transfer-Operate, BTO
	67	擴整建-營運-移轉	Rehabilitate-Operate-Transfer, ROT
	68	營運-移轉	Operate-Transfer, OT
	69	興建-擁有-營運	Build-Own-Operate, BOO
	70	資產堪用度	Asset Serviceability
	71	被授權機關	Authorized Agency
	72	最優申請人	The Best Applicant
	73	綜合評審	Overall Evaluation
	74	議約	Negotiation of Investment Contract
	75	協調委員會	Mediation committee
	76	被委託機關	Designated Agency
	77	開發許可	Development Permit
	78	甄審標準	Evaluation Criteria
	79	甄審項目	Evaluation Items
	80	營運績效評估	Evaluation of Operation Performance
	81	除外情事	Exception for Violation

促 參 類	82	可行性評估	Feasibility Study
	83	融資機構	Financing Institute
	84	不可抗力	Force Majeure
	85	獨立機構	Independent Institute
	86	勘驗	Inspection
	87	投資執行計畫書	Investment Implementation Proposal
	88	融資意願書	Letter of Intent for Financing
	89	甲方協助事項	Party A Support Items
	90	先期規劃	Preliminary Planning
	91	優先定約	Priority to Enter Into Contract
	92	資格審查	Qualification Review
	93	合格申請人	Qualified Applicants
	94	公共藝術	Public Art
	95	退票紀錄	Record of Bounced Checks
	96	規費	Statutory Fee
	97	協力廠商	Contractor
	98	招商文件	Required Documents for Investor
	99	入圍申請人	Nominated Applicants
	100	試營運	Trial Operation