

個人因嚴重特殊傳染性肺炎疫情影響申請延期或分期繳納稅捐申請書(國稅適用)
Application Form for Individual Deferral of Tax Payment or for Payment by
Installments due to Severe Special Infectious Pneumonia (COVID-19) epidemic (For National Tax)

申請日期： 年 月 日

Date of Application : / /

納稅義務人 Name	身分證統一編號 ID No.
戶籍地址 Residence Address	
通訊地址 Contact Address	
聯絡電話 Telephone No.	手機 Mobile
申請事由及稅目 Items in the application (Please select one)	<p>依稅捐稽徵法第 26 條及財政部 109 年 3 月 19 日台財稅字第 10904533690 號令及財政部 110 年 6 月 3 日台財稅字第 11004575510 號令規定，因疫情影響且不能於規定繳納期間內一次繳清稅捐，申請延期或分期繳納稅款： According to Article 26 of the Tax Collection Act, the stipulations of the Ministry of Finance Decree No.10904533690 on March 19, 2020 and the stipulations of the Ministry of Finance Decree No. 11004575510 on June 2,2021, the taxpayer who is unable to pay in full a tax within the statutory period for tax payment due to the severe special infectious pneumonia (COVID-19) epidemic may apply to pay the following taxes without interest, deferred payment, or payment by installments:</p> <p>一、申請事由 Applicable conditions:</p> <p><input type="checkbox"/> 經下列中央目的事業主管機關依嚴重特殊傳染性肺炎防治及紓困特別條例第 9 條第 3 項所定相關紓困振興或補償紓困辦法，提供紓困相關措施者 Received a rescue plan from the following central competent authorities according to the regulation for rescue enacted pursuant to the provisions set out in Paragraph 3, Article 9 of the Special Act for Control and Rescue of COVID-19.</p> <p><input type="checkbox"/> 交通部 Ministry of Transportation and Communications <input type="checkbox"/> 衛生福利部 Ministry of Health and Welfare <input type="checkbox"/> 行政院農業委員會 Council of Agriculture, Executive Yuan <input type="checkbox"/> 文化部 Ministry of Culture <input type="checkbox"/> 勞動部 Ministry of Labor <input type="checkbox"/> 其他部會 Other Ministry or Council()</p> <p><input type="checkbox"/> 因所服務營利事業(營業人、產製廠商或機關團體)受疫情影響向勞工行政主管機關通報實施減班休息 The employer reports to the labor administration cutting the working hours affected by COVID-19.</p> <p><input type="checkbox"/> 其他事由 Other causes _____</p> <p>二、稅款類別 Category of Tax:</p> <p><input type="checkbox"/> 綜合所得稅 Income Tax <input type="checkbox"/> 房地合一所得稅 House and Land Transactions Tax</p> <p><input type="checkbox"/> 特種貨物及勞務稅 The Specifically Selected Goods and Services Tax</p> <p><input type="checkbox"/> _____年度申報應自行繳納稅款(稅額：_____元)。 _____year tax payable (Tax in NT\$ _____)</p> <p><input type="checkbox"/> _____年度核定補徵稅款、利息、罰鍰(附繳款書正本____份)， (管理代號：_____) 稅額：_____元，限繳日期(迄日)：_____年 月 日) Assessment amount of additional tax, interest, and fine levied for the taxable year (attach original tax bill)</p> <p>(Reference Code: _____ NT: _____ dollars, Payment deadline(To date): _____)</p> <p>三、嗣如有應退稅款經依規定抵繳積欠仍有餘額，<input type="checkbox"/>同意抵繳分期應納稅款。 <u>If there is still a balance of the tax receivable after offsetting the arrears in accordance with the regulations. <input type="checkbox"/>I agree to pay the installment tax payable.</u></p>
申請延期期限或分期繳納期數 (僅得擇一申請) Application for extension or installment payment period (Only one application is required.)	<input type="checkbox"/> 延期_____個月 Extension of _____months <input type="checkbox"/> 分_____期 繳納稅款 Number of installments_____

納稅義務人： (簽名或蓋章)
Taxpayer: (Signature)
受任人(兼收受繳款書)： (簽名或蓋章)
Agent: (Signature)
受任人身分證統一編號：
Agent's ID No.:

備註：委託代理人辦理時，除填寫受任人資料，並請檢附委任書及受任人身分證影本。
Note: Please submit the proxy statement and ID copy of the agent if appointing an agent to apply for you.

個人因嚴重特殊傳染性肺炎疫情影響延期或分期繳納稅捐申請書收執聯(國稅適用)

Receipt for the Application for Individual Deferral of Tax Payment or for Payment by Installments due to Severe Special Infectious Pneumonia (COVID-19) epidemic (For National Tax)

綜合所得稅 Income Tax 房地合一所得稅 House and Land Transactions Tax

特種貨物及勞務稅 The Specifically Selected Goods and Services Tax

_____年度申報應自行繳納稅款 _____ year tax payable

_____年度核定補徵稅款、利息、罰鍰(附繳款書正本 _____份) Assessment amount of additional tax, interest, and fine levied for the taxable _____ year (Original payment _____ copies)

茲收到 _____ 先生/女士(身分證統一編號: _____), 申請延期或分期繳納

之繳款書正本 _____份及相關證明文件共

張。Receipt for original payment _____copies and supplementary document _____ copies

from Mr./Mrs./Ms. _____ (ID No. _____).

備註(Note):

一、為保障權益,請保存本收執聯,以便日後查對。

In order to protect taxpayer's rights, please save this receipt for future inspection.

二、如郵寄申請,請掛號逕寄戶籍所在地之國稅局所屬分局、稽徵所或服務處,並將郵局收據併同本收執聯自存。

If the application is mailed, please return it to the district National Taxation Bureau with jurisdiction over the location of the branch office service station, and keep the post office receipt together with this receipt.

稽徵機關簽收欄
Signature (seal) of receipt by tax collection agency

注意事項
Note

- 核定補徵(繳)稅款申請延期或分期繳納,應於繳款書所載限繳日期前;結算申報應自行繳納稅款申請延期或分期繳納,應於法定結算申報截止日或依法展延結算申報截止日前,填具本申請書及相關證明文件向管轄稅捐稽徵機關提出申請。(不能於規定之繳納期間內提出申請者,得依行政程序法第50條規定,於其原因消滅後10日內提出申請)
To approve the application for extension or installment of supplementary tax (payment), you should complete this application form and attach the original payment form before the payment deadline. For settlement declaration of tax payment extension or payment by installments, this form should be filed before the deadline for statutory settlement declaration or the deadline for extension of settlement according to law, and a copy of the settlement declaration or a copy of the online declaration receipt should be submitted in writing to the branch office/service station of the district National Taxation Bureau where filer's household registration is located and the collection office or service office (to approve the additional tax payment to the original approved by the National Taxation Bureau). (Applicants who cannot submit an application within the prescribed payment period must submit an application within 10 days after the cause has been eliminated in accordance with Article 50 of the Administrative Procedure Law)
- 延期繳納之期限或分期繳納之期數:
(1)延期:1至12個月。
(2)分期:2至36期,每期以1個月計算。
Application for extension or installment payment period:
(1) extension payment period: from 1 to 12 months.
(2) installment payment period: from 2 to 36 periods.
- 經核准延期或分期繳納之應納稅捐,不得以同一事由再申請延期或分期繳納。以不同事由就未繳清之餘額再申請延期或分期繳納者,前次採延期繳納者,當次以核准延期繳納為限,前次採分期繳納者,當次以核准分期繳納為限;前後次延期期限或前後次分期期數合計期間,不得逾3年。
Tax payable that has been approved for extension or payment by installments shall not be re-applied for extension or payment by installments for the same reason. Those who have previously applied for deferred payment will be limited to the approved deferred payment, and those who have used the previous installment payment will be limited to the approved installment payment. The period of the second extension or the total number of installments before and after the period shall not exceed 3 years.
- 納稅義務人對分期繳納之任何1期應繳稅款,未如期繳納者,稅捐稽徵機關將就未繳清之餘額稅款,發單通知納稅義務人限10日內1次全部繳清;逾期仍未繳納者,依法移送強制執行。
In the event that a taxpayer fails to make timely payment of any tax for which the installments for tax payment have been approved, the tax collection authorities may issue to the taxpayer a written notice demanding the payment of the remaining tax in a lump sum within ten (10) days. In the event that the taxpayer further fails to pay such tax within the given time limit, the tax collection authorities shall forward the case to compulsory execution.

Should the English version differ from the Chinese version, the Chinese shall prevail.