

(附件-建議修正401申報書中英文詞彙對照表)

營業人銷售額與稅額申報書(401) 中英文詞彙對照表				
欄位	中文詞彙		英文詞彙	
	營業人銷售額與稅額申報書(401)		Business Tax Return (401)	
	一般稅額計算-專營應稅營業人使用		General tax computation—used by taxpayer who only conducts taxable activities	
	所屬年月份：年 月		Current period： year - month	
	金額單位：新臺幣元		Currency unit：NTD	
	統一編號		Business ID number	
	營業人名稱		Name of business entity	
	稅籍編號		Tax serial number	
	註記欄		Mark	
	核准按月申報		Approved monthly filing	
	核准合併總繳單位		Approved consolidated filing	
	總機構彙總報繳		Consolidated filing	
	各單位分別申報		Individual filing	
	負責人名稱		Name of responsible person	
	營業地址		Business address	
	使用發票份數/份		Number of used invoices/copies	
	銷項		Output	
	項目		Items	
	區分		Distinguishment	
	應稅		Taxable	
	零稅率銷售額		Zero-tax-rate Sales Amount	
	銷售額		Sales Amount	
	稅額		Tax	
1	三聯式發票、電子計算機發票	銷售額	Triplicate uniform invoice、Computer uniform invoice	Sales Amount

營業人銷售額與稅額申報書(401) 中英文詞彙對照表

欄位	中文詞彙		英文詞彙	
2	三聯式發票、電子 計算機發票	稅額	Triplicate uniform invoice、Computer uniform invoice	Tax
5	收銀機發票(三聯 式)及電子發票	銷售額	Cash register uniform invoice (triplicate)、 Electronic invoice	Sales Amount
6	收銀機發票(三聯 式)及電子發票	稅額	Cash register uniform invoice (triplicate)、 Electronic invoice	Tax
7	<u>零稅率銷售額</u> —非經海關出口 應附證明文件者		<u>Zero-tax-rate Sales Amount</u> — Export not through customs(evidence required)	
9	二聯式發票、收銀 機發票(二聯式)	銷售額	Duplicate uniform invoice、Cash register uniform invoice (Duplicate)	Sales Amount
10	二聯式發票、收銀 機發票(二聯式)	稅額	Duplicate uniform invoice、Cash register uniform invoice (Duplicate)	Tax
13	免用發票	銷售額	<u>Exemption of uniform invoice</u>	Sales Amount
14	免用發票	稅額	<u>Exemption of uniform invoice</u>	Tax
15	<u>零稅率銷售額</u> —經海關出口免 附證明文件者		<u>Zero-tax-rate Sales Amount</u> — Export through customs(evidence not required)	
17	減：退回及折讓	銷售額	Less：Sales return and allowance	Sales Amount
18	減：退回及折讓	稅額	Less：Sales return and allowance	Tax
19	<u>零稅率銷售額</u> —減：退回及折 讓		<u>Zero-tax-rate Sales Amount</u> —Less：Sales return and allowance	
21	合計①	銷售額	<u>Total ①</u>	<u>Sales amount</u>
22	合計②	稅額	<u>Total ②</u>	<u>Tax</u>
23	合計③	<u>零稅率銷 售額</u>	Total ③	<u>Zero-tax-rate Sales Amount</u>
25	銷售額總計(=①+③) ⑦		Total sales amount(=①+③) ⑦	
27	內含銷售固定資產		Including sales of fixed assets	

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欄位	中文詞彙	英文詞彙	
	進項	Input	
	得扣抵進項稅額	Deductible input tax	
	金額	Amount	
	稅額	Tax	
28	統一發票扣抵聯(包含一般稅額計算之電子計算機發票扣抵聯) <u>進貨及費用金額</u>	Deduction copy of uniform invoice (including Computer uniform invoice)	<u>Purchase and expenditures Amount</u>
29	統一發票扣抵聯(包含一般稅額計算之電子計算機發票扣抵聯) <u>進貨及費用稅額</u>	Deduction copy of uniform invoice (including Computer uniform invoice)	<u>Purchase and expenditures Tax</u>
30	統一發票扣抵聯(包含一般稅額計算之電子計算機發票扣抵聯) <u>固定資產金額</u>	Deduction copy of uniform invoice (including Computer uniform invoice)	<u>Fixed assets Amount</u>
31	統一發票扣抵聯(包含一般稅額計算之電子計算機發票扣抵聯) <u>固定資產稅額</u>	Deduction copy of uniform invoice (including Computer uniform invoice)	<u>Fixed assets Tax</u>
32	三聯式收銀機發票扣抵聯及一般稅額計算之電子發票 <u>進貨及費用金額</u>	Deduction copy of Cash register uniform invoice (triplicate)、Electronic invoice	<u>Purchase and expenditures Amount</u>
33	三聯式收銀機發票扣抵聯及一般稅額計算之電子發票 <u>進貨及費用稅額</u>	Deduction copy of Cash register uniform invoice (triplicate)、Electronic invoice	<u>Purchase and expenditures Tax</u>
34	三聯式收銀機發票扣抵聯及一般稅額計算之電子發票 <u>固定資產金額</u>	Deduction copy of Cash register uniform invoice (triplicate)、Electronic invoice	<u>Fixed assets Amount</u>
35	三聯式收銀機發票扣抵聯及一般稅額計算之電子發票 <u>固定資產稅額</u>	Deduction copy of Cash register uniform invoice (triplicate)、Electronic invoice	<u>Fixed assets Tax</u>

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欄位	中文詞彙		英文詞彙	
36	載有稅額其他憑證 (包括二聯式收銀機 發票)	<u>進貨及費 用金額</u>	Other vouchers containing the amount of business tax (including Cash register duplicate uniform invoice)	<u>Purchase and expenditures Amount</u>
37	載有稅額其他憑證 (包括二聯式收銀機 發票)	<u>進貨及費 用稅額</u>	Other vouchers containing the amount of business tax (including Cash register duplicate uniform invoice)	<u>Purchase and expenditures Tax</u>
38	載有稅額其他憑證 (包括二聯式收銀機 發票)	<u>固定資產 金額</u>	Other vouchers containing the amount of business tax (including Cash register duplicate uniform invoice)	<u>Fixed assets Amount</u>
39	載有稅額其他憑證 (包括二聯式收銀機 發票)	<u>固定資產 稅額</u>	Other vouchers containing the amount of business tax (including Cash register duplicate uniform invoice)	<u>Fixed assets Tax</u>
78	海關代徵營業稅繳 納證扣抵聯	<u>進貨及費 用金額</u>	Deduction copy of certificate of payment for business tax collected by <u>Customs</u>	<u>Purchase and expenditures Amount</u>
79	海關代徵營業稅繳 納證扣抵聯	<u>進貨及費 用稅額</u>	Deduction copy of certificate of payment for business tax collected by <u>Customs</u>	<u>Purchase and expenditures Tax</u>
80	海關代徵營業稅繳 納證扣抵聯	<u>固定資產 金額</u>	Deduction copy of certificate of payment for business tax collected by <u>Customs</u>	<u>Fixed assets Amount</u>
81	海關代徵營業稅繳 納證扣抵聯	<u>固定資產 稅額</u>	Deduction copy of certificate of payment for business tax collected by <u>Customs</u>	<u>Fixed assets Tax</u>
40	減：退出、折讓及 海關退還溢繳稅款	<u>進貨及費 用金額</u>	Less : Purchases return and allowance and declaration of overpaid business tax returned by <u>Customs</u>	<u>Purchase and expenditures Amount</u>

營業人銷售額與稅額申報書(401) 中英文詞彙對照表

欄位	中文詞彙		英文詞彙	
41	減：退出、折讓及海關退還溢繳稅款	<u>進貨及費用稅額</u>	Less : Purchases return and allowance and declaration of overpaid business tax returned by <u>Customs</u>	<u>Purchase and expenditures Tax</u>
42	減：退出、折讓及海關退還溢繳稅款	<u>固定資產金額</u>	Less : Purchases return and allowance and declaration of overpaid business tax returned by <u>Customs</u>	<u>Fixed assets Amount</u>
43	減：退出、折讓及海關退還溢繳稅款	<u>固定資產稅額</u>	Less : Purchases return and allowance and declaration of overpaid business tax returned by <u>Customs</u>	<u>Fixed assets Tax</u>
44	合計	<u>進貨及費用金額</u>	Total	<u>Purchase and expenditures Amount</u>
45	合計⑨	<u>進貨及費用稅額</u>	Total⑨	<u>Purchase and expenditures Tax</u>
46	合計	<u>固定資產金額</u>	Total	<u>Fixed assets Amount</u>
47	合計⑩	<u>固定資產稅額</u>	Total ⑩	<u>Fixed assets Tax</u>
48	進項總金額(包括不得扣抵憑證及普通收據)	進貨及費用金額	Total input amount(including non-deductible documents)	Purchase and expenditures Amount
49	進項總金額(包括不得扣抵憑證及普通收據)	固定資產金額	Total input amount(including non-deductible documents)	Fixed assets Amount
73	進口免稅貨物		Importation of tax-exempted goods	
74	購買國外勞務		Purchase of foreign services	

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欄位	中文詞彙	英文詞彙
	稅額計算	Tax Calculation
101	<u>1.</u> 本期(月)銷項稅額合計②	<u>1.</u> Total output tax for current period②
107	<u>7.</u> 得扣抵項稅額合計⑨+⑩	<u>7.</u> Total deductible input tax ⑨+⑩
108	<u>8.</u> 上期(月)累積留抵稅額	<u>8.</u> Accumulated offset against business tax payable for previous period
110	<u>10.</u> 小計(<u>7+8</u>)	<u>10.</u> Subtotal(<u>7+8</u>)
111	<u>11.</u> 本期(月)應實繳稅額(1-10)	<u>11.</u> Tax payable for current period(1-10)
112	<u>12.</u> 本期(月)申報留抵稅額(10-1)	<u>12.</u> Filing offset against business tax payable for current period(10-1)
113	<u>13.</u> 得退稅限額合計 ③X5%+⑩	<u>13.</u> Ceiling of refund ③X5%+⑩
114	<u>14.</u> 本期(月)應退稅額(如12>13 13>12則為13 12)	<u>14.</u> Refundable tax for current period (If12>13 13>12then13 12)
115	<u>15.</u> 本期(月)累積留抵稅額(12-14)	<u>15.</u> Accumulated offset against business tax payable for current period(12-14)
	本期(月)應退稅額處理方式	Way to receive refund for current period(month)
	利用存款帳戶劃撥	Remittance transfer
	領取退稅支票	Tax refund check
82	保稅區營業人按進口報關程序銷售貨物至我國境內課稅區之免開立統一發票銷售額	Sales amount of uniform invoice exemption for goods sold by a bonded zone business entity to a taxable zone business entity through importation procedure
	申報單位蓋章處(統一發票專用章)	Unique uniform invoice chop
	<u>附件</u>	Attachment
	1. 統一發票明細表	1. List of uniform invoice
	2. 進項憑證	2. Input documents
	3. 海關代徵營業稅繳納證	3. Deduction copy of the certificate of payment for business tax collected by <u>Customs</u>
	4. 退回(出)及折讓證明單、海關退還溢繳營業稅申報單	4. Certificate of sales/purchases return and allowance、declaration of overpaid business tax returned by <u>Customs</u>
	5. 營業稅繳款書申報聯	5. Business tax payment notice

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欄位	中文詞彙	英文詞彙
	6. 零稅率銷售額清單	6.List of zero-tax-rate sales amount
	申報日期	Filing date
	核收機關及人員蓋章處	Stamp of tax authority
	核收日期	Received date
	申辦情形	Filing <u>Status</u>
	姓名	Name
	身分證統一編號	ID Number
	電話	Telephone number
	登錄文(字)號	Login number
	自行申報	Self filing
	委任申報	<u>Filing by agent</u>
	說明	<u>Remarks</u>
	一、本申報書適用專營應稅及零稅率之營業人填報	1.This return is for the use of taxpayer who only conducts taxable activities and zero-tax-rate activities.
	二、如營業人申報當期(月)之銷售額包括有免稅、特種稅額計算銷售額者，或經稽徵機關核准辦理現場小額退稅之特定營業人，請改用(403)申報書申報。	2.If sales for current period include sales that are exempted from VAT, or subject to gross business revenue tax, please use Form 403.