

加值型及非加值型營業稅法境外電商部分修正條文對照表

修 正 條 文	現 行 條 文	Amended Articles
<p>第二條之一 外國之事業、機關、團體、組織在中華民國境內無固定營業場所，銷售電子勞務予境內自然人者，為營業稅之納稅義務人，不適用前條第三款規定。</p>		<p>A foreign enterprise, institution, group, or organization having no fixed place of business within the territory of the R.O.C. selling electronic services to domestic individuals shall be the taxpayer of the business tax and may not apply for the provision of Subparagraph 3, the preceding Article of this Act.</p>
<p>第六條 有下列情形之一者，為營業人：</p> <p>一、以營利為目的之公營、私營或公私合營之事業。</p> <p>二、非以營利為目的之事業、機關、團體、組織，有銷售貨物或勞務。</p> <p>三、外國之事業、機關、團體、組織，在中華民國境內之固定營業場所。</p> <p><u>四、外國之事業、機關、團體、組織，在中華民國境內無固定營業場所，銷售電子勞務予境內自然人。</u></p>	<p>第六條 有左列情形之一者，為營業人：</p> <p>一、以營利為目的之公營、私營或公私合營之事業。</p> <p>二、非以營利為目的之事業、機關、團體、組織，有銷售貨物或勞務者。</p> <p>三、外國之事業、機關、團體、組織，在中華民國境內之固定營業場所。</p>	<p>Any of the following is a business entity:</p> <ol style="list-style-type: none"> 1. A profit-seeking enterprise owned by the private sector, government, or jointly owned by both. 2. A non-profit-seeking enterprise, institution, organization or association which sells goods or services. 3. A foreign enterprise, institution, group or organization which has a fixed place of business within the territory of the R.O.C. 4. A foreign enterprise, institution, group, or organization having no fixed place of business within the territory of the R.O.C. which sells electronic services to domestic individuals.
<p>第二十八條之一 第六條第四款所定營業人之年銷售額逾一定基準者，應自行或委託中華民國境內居住之個人或有固定營業場所之事業、機關、團體、組織為其報稅之代理人，向主管稽徵機關申請稅籍登記。</p> <p>依前項規定委託代理</p>		<p>A business entity prescribed in Subparagraph 4, Article 6 of this Act with annual sales amount exceeding certain criteria, shall apply for taxation registration with the competent tax authority or appoint an individual residing within the territory of the R.O.C. or an enterprise, institution, group, or organization with a fixed place of business as a tax-filing agent to handle</p>

<p>人者，應報經代理人所在地主管稽徵機關核准；變更代理人時，亦同。</p> <p>第一項年銷售額之一定基準，由財政部定之。</p>		<p>the taxation registration.</p> <p>Where any foreign enterprise, institution, group, or organization appoints a tax-filing agent in accordance with the preceding paragraph, it shall apply for approval from the local competent tax authority of the tax-filing agent. In case of a change of agent, it shall also file for approval for such an event.</p> <p>The certain criteria of annual sales amount referred to in paragraph 1 above shall be prescribed by the Ministry of Finance.</p>
<p>第三十六條 外國之事業、機關、團體、組織在中華民國境內無固定營業場所而有銷售勞務者，應由勞務買受人於給付報酬之次期開始十五日內，就給付額依第十條所定稅率，計算營業稅額繳納之；其銷售之勞務屬第十一條第一項各業之勞務者，勞務買受人應按該項各款稅率計算營業稅額繳納之。但買受人為依第四章第一節規定計算稅額之營業人，其購進之勞務，專供經營應稅貨物或勞務之用者，免予繳納；其為兼營第八條第一項免稅貨物或勞務者，繳納之比例，由財政部定之。</p> <p>外國國際運輸事業在中華民國境內無固定營業場所而有代理人在中華民國境內銷售勞務，其代理人應於載運客、貨出境之次期開始十五日內，就銷</p>	<p>第三十六條 外國之事業、機關、團體、組織，在中華民國境內，無固定營業場所而有銷售勞務者，應由勞務買受人於給付報酬之次期開始十五日內，就給付額依第十條所定稅率，計算營業稅額繳納之；其銷售之勞務屬第十一條第一項各業之勞務者，勞務買受人應按該項各款稅率計算營業稅額繳納之。但買受人為依第四章第一節規定計算稅額之營業人，其購進之勞務，專供經營應稅貨物或勞務之用者，免予繳納；其為兼營第八條第一項免稅貨物或勞務者，繳納之比例，由財政部定之。</p> <p>外國國際運輸事業，在中華民國境內，無固定營業場所而有代理人在中華民國境內銷售勞務，其代理人應於載運客、貨出境之次期開始十五日內，</p>	<p>A purchaser of services sold by foreign enterprises, institutions, groups or organizations having no fixed place of business within the territory of the R.O.C. shall, prior to the fifteenth day of the period following the period in which the payment is made, compute the business tax based on the payment amount in accordance with the tax rate provided in Article 10 and pay the tax; if the services sold by foreign enterprises are categorized under Article 11, Paragraph 1, the purchaser shall calculate the business tax and pay it in accordance with the tax rate prescribed. However, where the purchaser is a business entity which computes its tax in accordance with the provisions of Section 1 of Chapter 4, and the purchased services are used solely in conducting business in taxable goods or services, such services are exempted from the business tax; where the purchaser is concurrently engaging in business involving tax-exempt goods or services under Article 8, paragraph 1, the proportion</p>

<p>售額按第十條規定稅率，計算營業稅額，並依前條規定，申報繳納。</p> <p><u>第六條第四款所定之營業人，依第二十八條之一規定須申請稅籍登記者，應就銷售額按第十條規定稅率，計算營業稅額，自行或委託中華民國境內報稅之代理人依前條規定申報繳納。</u></p>	<p>就銷售額按第十條規定稅率，計算營業稅額，並依第三十五條規定，申報繳納。</p> <p><u>第一項勞務買受人購買之勞務，每筆給付額在財政部公告之限額以下者，免依該項規定繳納營業稅。</u></p>	<p>payable shall be determined by the Ministry of Finance.</p> <p>Where a foreign international transport enterprise which has no fixed place of business within the territory of the R.O.C., but has an agent within the territory of the R.O.C., sells services, the agent shall, prior to the fifteenth day of the period following the period in which passengers or goods depart the territory of the R.O.C., compute the business tax based on the sales amount at the tax rate provided in Article 10, file a tax return, and pay the tax according to the preceding Article.</p> <p>A business entity prescribed in Subparagraph 4, Article 6 of this Act applying for taxation registration in accordance with Article 28-1, shall compute the business tax based on the sales amount at the tax rate provided in Article 10, file a tax return, and pay the tax according to the preceding Article or appoint a tax-filing agent within the territory of the R.O.C. to handle the matter.</p>
<p>第四十九條之一 第二十八條之一第一項規定之代理人，未依規定期間代理申報繳納營業稅者，處新臺幣三千元以上三萬元以下罰鍰。</p>		<p>The tax-filing agent prescribed in Paragraph 1, Article 28-1 of this Act, who fails to file a business tax return and pay the business tax on behalf of the taxpayer within the prescribed period of time, shall be fined no less than NT\$3,000 and no more than NT\$30,000.</p>