

東吳大學 110 學年度碩士班研究生招生考試試題

第 1 頁，共 2 頁

系級	法律學系碩士班 F 組(財稅法)	考試時間	100 分鐘
科目	法學英文	本科總分	100 分

※一律作答於答案卷上(題上作答不予計分)；並務必標明題號，依序作答。

I. Translation (Chinese to English) (30%)

1. 扣繳稅額
2. 免稅額
3. 會計年度
4. 殘值
5. 母公司
6. 定額課稅
7. 所得來源
8. 租稅扣抵
9. 租稅遞延
10. 境外公司

II. Translation (English to Chinese) (30%)

1. Corporate Bond
2. Heir
3. Tax Avoidance
4. Force Majeure
5. Mortgage
6. Dependents
7. Tax Incentive
8. Sunset Clause
9. Consumer Price Index
10. Gross Profit

III. Word choice: Pick from the following words to fill in the blanks from (a) to (j) (20%)

apply/applies/applied	capital
corporation/corporations	deduction/deductions
distinct	dividend/dividends
itemize/itemizes/itemized	levy/levies/levied
offset	subject

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第 2 頁，共 2 頁

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THE BASIC STRUCTURE OF THE FLAT TAX

The flat tax. The flat tax distinguishes between income from labor and “income” from business. There is no tax on _____ (g) _____ income, e.g., _____ (i) _____, interest, and _____ (g) _____ gains, per se.

Labor income of individuals in excess of personal exemptions and a standard _____ (a) _____ is _____ (h) _____ to a flat rate of tax. There are no _____ (b) _____ _____ (a) _____ for personal expenditures of individual taxpayers.

The same tax rate is _____ (f) _____ to business income as to the income of individuals. The tax on business income is _____ (d) _____ without regard to organizational form; that is, it _____ (f) _____ equally to the income of proprietorships, partnerships, and _____ (j) _____.

The two taxes, on labor income and on business income, are totally _____ (e) _____. Business losses cannot be used to _____ (c) _____ labor income, and personal exemptions and the standard _____ (a) _____ can be used only to _____ (c) _____ labor income; they cannot be used to reduce tax on business income. In the parlance of tax professionals, the flat tax consists of two “schedular” taxes.

The income tax. By comparison, the U.S. income tax on individuals is a “global” income tax; income from business and income from _____ (g) _____ (including interest and _____ (i) _____) are lumped together with labor income, as are net _____ (g) _____ gains (which, however, are _____ (h) _____ to a maximum rate less than the top marginal rate _____ (f) _____ to ordinary income). Thus, business losses (and, within limits, net _____ (g) _____ losses and investment expenses) can be _____ (c) _____ against aggregate income from other sources. Unlike the flat tax, there are _____ (b) _____ _____ (a) _____ for medical expenses, state and local taxes, mortgage interest related to owner-occupied housing, charitable contributions, and employee expenses (in excess of two per cent of adjusted gross income). These reduce global income, as do personal exemptions and the standard _____ (a) _____, which is an alternative to _____ (b) _____ _____ (a) _____.

Business income under the income tax. The treatment of business income under the U.S. income tax is very different from that under the flat tax. Neither proprietorships nor partnerships, per se, pay income tax. Rather, proprietors include net business income in their tax base and partners include their shares of income or losses of partnerships. _____ (j) _____ are taxed as legal entities apart from their owners, except in the case of certain closely held _____ (j) _____ (S _____ (j) _____); thus, corporate losses generally cannot be used to _____ (c) _____ income from other sources. Individuals pay tax on _____ (i) _____, with no relief for corporate taxation of the income giving rise to _____ (i) _____.

V. Translation (English to Chinese) (20%)

1. It is explicitly stated under Article 48 of the Taiwan Banking Law that except provided by other laws or approved by competent authority, banks have to comply with the data confidentiality requirements. Although obtaining a waiver letter from bank customers may be free of complying above law, it might be administrative hassle in getting the waivers from U.S. account holders.
2. A Taiwan company with paid-in capital of at least NTD 30 million must produce audited financial statements. As from 1 January 2019, private companies with paid-up capital of less than NTD 30 million but with more than 100 employees or annual net operating revenue exceeding NTD 100 million also must have audited financial statements.