

頻繁進口計稅

Q: 關務署公文規定同一收貨人半年內已適用低價免稅規定並放行六次者，第七次需計稅，因無法確定收貨人是否於別家報關行進行報關無法計算報關次數，故在系統的報單第二頁新增功能鍵為強迫計稅，針對六次以上完稅價格低於 2000 計稅

A:報單 Page.2 右下方點選 F11 強迫計稅

The screenshot displays the 'Global Freight System' interface for '[(新)空運進口報單輸入[CI102A]]'. The main window contains several data entry sections:

- 買方資料 (Buyer Information):** Includes fields for 買方代碼 (Buyer Code), 驗證號碼 (Verification Number), 統一編號 (Unified Number), 監管編號 (Supervision Number), 總納方式 (Collection Method), 案號 (Case Number), 特殊關係 (Special Relationship), 業務 (Business), 名稱 (Name), 地址 (Address), 中文名稱 (Chinese Name), 中文地址 (Chinese Address), 買方AEO (Buyer AEO), 委任書 (Letter of Appointment), 電話 (Phone), 傳真 (Fax), 聯絡人 (Contact Person), and 等級 (Grade).
- 賣方資料 (Seller Information):** Includes fields for 賣方代碼 (Seller Code), 國家代碼 (Country Code), 統一編號 (Unified Number), 監管編號 (Supervision Number), 名稱 (Name), 地址 (Address), 聯絡人 (Contact Person), 電話 (Phone), and 買方AEO (Buyer AEO).
- 貨名 (Goods Name):** Includes 進口證明 (Import Certificate), 副報單 (Copy of Invoice), 車輛種類 (Vehicle Type), 是否加班 (Overtime), 業務費 (Business Fee), 份數 (Number of Copies), 計價重 (Weight), and 到 (To).
- 稅費 (Taxes and Fees):** Includes 稅費名稱 (Tax Name), 繳現 (Cash), 押款 (Deposit), 稅費合計 (Total Tax), and 營業稅基 (Business Tax Base).

The bottom toolbar contains the following function keys: F2: 標記 (Mark), F3: 備註 (Remarks), F4: 原出口報單 (Original Export Invoice), F6: 發票 (Invoice), F7: 其它申報 (Other Declarations), F8: 稅費 (Taxes and Fees), F9: 保稅資料 (Bonded Goods Information), SF9: 委外加工 (Outsourcing), F10: 材積 (Volume), and **F11: 強迫計稅 (Force Taxation)**, which is highlighted with a red box.