

KEYWORDS INDEX

A

- | | | | |
|--|-------------|---|----------------------------|
| a constitution violation; a violation of the Constitution (違憲) | 524 | administrative litigation (行政訴訟) | 42,153,359,410,483,721,733 |
| a legal duty to act (作為義務) | 193 | administrative objective (行政上之目的) | 477 |
| a procedural violation of the law which apparently does not affect the outcome of the trial decision (訴訟程序違背法令而顯於判決無影響者) | 19 | administrative penalty, administrative sanction (行政罰) | 193,769 |
| a prosecutorial order; an order rendered by a prosecutor (檢察官命令) | 56 | administrative procedure (行政訴訟程序) | 167 |
| account (會計科目) | 273 | administrative rule (行政規則) | 253 |
| accountants' discipline (會計師懲戒) | 282 | administrative violations (行政責任) | 312 |
| accounts receivable (催收款) | 273 | administrative year (施政年度) | 120 |
| accrual basis (權責發生制) | 687 | advance-notice salary (預告工資) | 549 |
| accruing the increased land value to the public (漲價歸公) | 239 | adverse side effects (副作用) | 682 |
| accused (刑事被告) | 333 | after-tax earning (稅後盈餘) | 745 |
| acquire the qualifications (資格取得) | 162 | agency-in-charge (主管機關) | 727 |
| action for retrial (再審之訴) | 52 | agent <i>ad litem</i> (訴訟代理人) | 28 |
| additional payment (加發薪給) | 549 | agreement (協定) | 438 |
| adjacent mining territory (鄰接礦區) | 727 | agricultural development (農業發展) | 585 |
| adjudication of bankruptcy (破產宣告) | 268 | agricultural development policies (農業發展政策) | 529 |
| administrative (行政救濟) | 402 | agricultural improvement (農作改良物) | 640 |
| administrative act (行政處分) | 42 | agricultural land (農業用地) | 676 |
| administrative action (行政訴訟) | 294 | amend (修改) | 715 |
| administrative agencies (行政機關) | 663 | amending (補正) | 544 |
| administrative appeal (訴願) | 359,558,721 | amendments to the Constitution (修憲) | 367 |
| administrative contract (行政契約) | 534 | amount of tax evaded (漏稅額) | 477 |
| administrative court (行政法院) | 193,325 | an appeal against the defedant's interest (不利於被告之上訴) | 176 |
| administrative law (行政法) | 363 | an auction sale ordered by the courts (法院所為之拍賣) | 286 |

an inconsistency between a prior and later interpretation(前後釋示不一致)	245
an oath (宣誓)	100
an opportunity for education (受教育機會)	721
antecedent and subsequent parties to transaction (交易前後手)	90
appellate brief (上訴書狀)	333
applying the law (法律適用)	19
appoint (任用)	326
appointment and removal (任免)	326
appointment by examination (考試及格任用)	205
appraisal of compensation for eminent domain (徵收補償費之查估)	516
approval of tax payment in kind (實物抵繳之核准)	509
arrest (拘提、逮捕)	78,733,782
assessed value of house (房屋評定價格)	594
assessment by imputation (推計核定)	594
assign (指派)	326
auction sale (拍賣)	628
audit (審計)	273
auditing power (審計權)	6
Auditor General (審計長)	578
authority (主管機關)	318
automobile accident (道路交通事故)	231

B

bad debt (呆帳)	273
bankrupt (破產、破產人)	268
bankruptcy estate (破產財團)	268,305
bankruptcy proceeding/procedure (破產程序)	268

behavior or personality disorder (行動與性格異常)	682
behavioral punishment (行為罰)	477
bigamy (重婚)	601
binding (既判力)	567
binding force/effect (拘束力)	635
body corporate (法人)	167
body subject to tax declaration and payment (申報繳納之主體)	628
bona fide third parties (善意第三人)	539,750
bond (公債)	459
bond certificates (公債債票)	750
bonded factory (保稅工廠)	219
branch office (分公司)	745
budget (預算)	120,273,338
budgetary bill (預算案)	773
building occupation permit (建築物使用執照)	262
burden of proof (舉證責任)	346
Business entity (營利事業)	90
business operator (營業人)	90
business revenue appraisal (推計銷售額)	72
business tax (營業稅)	1,477

C

campaigning for re-election (競選連任)	760
capacity of public functionary (公務員身分)	42
capacity to be a party (當事人能力)	167,325
capital surplus (資本公積)	373
cash basis (收付實現制)	687
central governing authority (中央主管機關)	273,727

848 KEYWORDS INDEX

central government (中央政府)	200	consolidated income tax (綜合所得稅)	388
central government development bond (中央政府建設公債)	750	constitution (憲法)	650,715
central representative authorities (中央民意機關)	420	construction regulation (建築管理)	262
certificate of self-tilling ability (自耕能力證明書)	698	constructional improvement (建築改良物)	640
chemical synthesis (化學合成)	682	container yard (貨櫃集散站)	414
childcare worker (教保人員)	456	continued service (連續任職)	452
civil court (民事法院)	325	contractual relationship (契約關係)	325
civil office (文官職務)	81	control (監察)	273
civilian housing (平民住宅房屋)	158	control power (監察權)	6
claim in bankruptcy (破產債權)	268	Control Yuan (監察院)	139,223
collecting taxes evaded and rendering a fine (補徵及裁罰)	67	conversion of state owned enterprises into private enterprises (公營事業移轉民營)	549
collection (催收)	273	converted into fines (易科罰金)	622
collective bargaining (團體交涉)	663	cooperative (合作社)	197
common area of a building under divided ownership (區分所有建築物共同使用部分)	581	co-owners (共有人)	539
compensation (報酬)	223	corporate autonomy (企業自主)	325
competent educational administration authorities (主管教育行政機關)	312	correct tax voucher system (正確課稅憑證制度)	90
competent taxing authority (主管稽徵機關)	442	correction and training programs (告誡列冊輔導處分)	733
compulsory education (國民教育)	524	cosmetic surgery (美容外科)	764
compulsory execution enforcement (強制執行)	268	county (縣)	120
condemnation (徵收)	10	court (法院)	781
confidence (秘密)	273	court of the third instance (第三審法院)	316
confiscate (沒收)	628	creditor (債權人)	268
confiscation (沒入)	250	criminal prosecution (刑事上之訴究)	760
congress (國會)	420	criminal wrongdoing (刑事責任)	312
congressmen (中央民意代表)	447	current value (現值)	640
consignees (收貨人)	628	customer (顧客)	273
		customs duties, customs duty (關稅)	219,402
		Customs House (海關)	402

customs import duty
(海關進口稅) 414

D

date of actual income (payment)
(實際所得(給付)日期) 687
Date of drawing (發票日) 15
debtor (債務人) 268
decision of recording of a demerit
(記過處分) 42
decision of removal from office
(免職處分) 42
declaratory instruction (準則性釋示) 727
declared death (宣告死亡) 442
defect in formality (程式欠缺) 333
defense counsel at trial below
(被告之原審辯護人) 333
delegate to the National Assembly, dele-
gates of the National Assembly
(國民大會代表) 299,715
delete the recordation (塗銷登記) 698
delinquency in tax payment (欠繳稅款) 520
demarcate (區劃) 727
demarcation of national, provincial and
county tax revenues
(國稅與省稅、縣稅之劃分) 1
democratic country (民主國家) 420
democratic politics (民主政治) 755
dependents (受扶養親屬) 388
deposit (存款) 273
deposit (保證金) 250
deprivation of civil rights (褫奪公權) 228
detention (拘禁) 733,782
detention, to detain (羈押) 305
development bonds (建設公債) 459

development of businesses (興闢業) 607
different opinion (歧異見解) 325
direct purchaser (直接買受人) 90
direct purchaser/seller
(直接買受人/出賣人) 477
direct seller (直接銷售人) 90
Directorate General of Postal Remit-
tances and Saving Bank
(郵政儲金匯業局) 354
discharge or similar action
(退學或類此之處分行為) 721
disciplinary measure, disciplinary meas-
ures (懲戒處分) 42,294
Disciplinary Sanctions of Public Func-
tionaries (公務員懲戒委員會) 139
discretion (裁量權) 727
disposition that terminates the personal-
ity of a legal entity as well as elements
and procedures of such disposition
(法人人格消滅處分之要件及程序) 197
dispute (爭執) 325
dispute resolution (爭議解決) 663
divorce (離婚) 601

doctrine of taxation per legislation
(租稅法律主義) 373
domestic violence (家庭暴力) 657
double punishment (重複處罰) 354
duty (義務) 745
duty to pay tax (納稅之義務) 286
duty-paying value (完稅價格) 402

E

educational enterprises (教育事業) 663
educational responsibilities (教育職務) 312
educators (教育人員) 312

850 KEYWORDS INDEX

election (選舉)	447	extensive application (擴張適用)	90
election and recall (選舉與罷免)	257	extraordinary appeal (非常上訴)	19,180
eminent domain (公用徵收)	10	extraordinary session of the National Assembly (國民大會臨時會)	367
Encouragement of Investment (獎勵投資)	607	extraordinary-appeal procedure (非常上訴程序)	176
equal taxation principle (租稅公平原則)	72		
estate tax (遺產稅)	354,509	F	
estimated income (估計所得額)	594	face value (票面金額)	373
evaluation (考核)	326	facilitating the exercise of people's rights in a timely manner (從速實現人民權利)	96
evasion, omission, or under-reporting of taxable income (匿報、短報或漏報)	67	fact finding (事實認定)	19
evidence (證物)	567	factory set-up (工廠設立)	769
<i>ex officio</i> (依職權)	558	fair taxation (稅負公平)	90
examination (考試)	391	false entries of tax payment on purchases (虛報進項稅額)	477
examination for professionals and technicians (專門職業與技術人員考試)	162	family funeral allowance (眷屬喪葬補助津貼)	235
Examination Yuan (考試院)	493	family law (親屬法)	617
examinations for public functionaries (公務人員考試)	162	farmland for farmers (農地農有)	529
execution (執行刑)	622	final account (決算)	273
Executive Yuan (行政院)	25,145,438,755	final and binding judgment (確定終局裁判)	325
executive-governed municipality (直轄市)	120	final and last judgment (確定終局判決)	692
exercise of administrative discretion (行政裁量權之行使)	148	final court decision (案件已確定者，即確定判決)	180,601
exit restrictions (出境限制)	520	final disposition (終局解決)	635
expenditures in the budgetary bill (預算案支出)	145	fine (罰鍰)	250
expenses for land improvement (土地改良費用)	239	First Reading (一讀)	715
expire (屆滿)	745	fiscal crisis (財政危機)	459
explore (探勘)	727	foreign company (外國公司)	459,745
expression of intent (意思表示)	326	forfeit (沒入)	628
expropriation (公用徵收)	406	freedom of instruction (講學自由)	705

freedom of marriage (婚姻自由) 601
 freedom of research (研究自由) 705
 freedom of residence and migration
 (居住遷徙自由) 148
 freedom of speech (言論自由) 612
 freedom of study (學習自由) 705
 freedom of teaching (教學自由) 705
 fringe benefits and mutual assistance
 fund (福利互助金) 359
 fulfillment of the prescription
 (時效完成) 262
 fund (經費) 120
 funds flow (資金流程) 346

G

gender discrimination (性別歧視) 617
 gender equality (男女平等) 617
 general law (普通法) 640
 general public interest (公共利益) 312
 general tax principles (稅法通則) 200
 gift tax (贈與稅) 676
 good faith (善意(誠實)) 601
 government and public school employ-
 ees (公教人員) 235
 government employee retirement
 (公務人員退休) 214
 Government Information Office
 (新聞局) 278
 government published land value
 (公告地價) 32
 government-declared value of land
 (土地公告現值) 354
 government-owned bank (公營銀行) 273
 Grand Justices (大法官) 650
 guarantee deposit (保證金) 489

guaranty executed by a reliable business
 establishment (殷實商保) 250

H

habeas corpus (人身保護令狀) 782
 head office (總公司) 745
 heir (繼承人) 676
 hereditary chronic disease (先天性痼疾) 764
 highly addictive effects (成癮性) 682
 hit and run (肇事逃逸) 231
 holders (持有人) 628
 honest filing of income taxes (誠實申報) 67
 house dues (房租) 640
 house tax (房屋稅) 158,594,640

I

illness benefits (普通疾病補助費) 350
 immediate assistance (及時救護) 231
 impeachment (彈劾) 139
 impeachment power (彈劾權) 420
 imposition of administrative fines
 (科處行政罰鍰) 363
 impossibility (客觀上不能) 544
 imprisonment (有期徒刑) 622
 in accordance with the procedure pre-
 scribed by law (符合法定程序) 733
 in contravention to (牴觸) 325,745
 income derived from the trading of prop-
 erty (財產交易所得) 286
 income tax (所得稅) 745
 income year (所得歸屬年度) 687
 incorrect location of the survey stake
 (樁位測定錯誤) 186
 independent appeal (獨立上訴) 333
 indictment (起訴) 782

852 KEYWORDS INDEX

indirect evidence (間接證據)	346
individual rights (人民權利)	253
individual's physical freedom (人民身體自由)	86
informer (告發人)	78
infringe (侵害)	325
inheritance tax (遺產稅)	676
injury benefits (普通傷害補助費)	350
Inspection Card (工作檢查證)	278
institutional protection mechanism (學術自由之制度性保障)	705
insured (被保險人)	190
insured event (保險事故)	378
insured years (保險年資)	190
internal order (職務命令)	42
investigation (調查、偵查)	782
investigation power (調查權)	420
involuntary disincorporation order (解散命令)	197
irregular course of business (不合營業常規)	346
irrevocability (不可廢止性)	567
issuance of self-tilling certificates (自耕能力證明書之核發)	529

J

joint tax return (合併申報)	388
judge (法官)	650
judicial organ (司法機關)	781
judicial relief (司法救濟)	294
judicial review (司法審查)	210,650
jural relations (權利義務關係)	635
jurisdiction (審判權)	325
jurisdiction of the central government (中央權限)	338

jurisdictional dispute (權限爭議)	338
just compensation (公平補償)	52,516
just compensation (補償地價)	52

K

Kaohsiung City (高雄市)	25
kidnap (擄人)	142
kindergarten (幼稚園)	456

L

labor conditions (勞動條件)	663
labor insurance (勞工保險)	210,350,764
labor unions (工會)	663
land administration office (地政機關)	698
land designated for public facilities res- ervation (公共設施保留地)	32
land distribution and readjustment (土地分配與整理)	699
land for public facilities (公共設施用地)	429
land grant certificates for soldiers, land grant certificates to soldiers (戰士授田憑證)	396,562
land improvement (土地改良物)	640
land policies (土地政策)	529
land registration professional broker card (代理他人申報土地登記案件專業人 員登記卡)	589
land scrivener (土地登記專業代理人)	554
land tax (土地稅)	585
land value at the time of transfer (移轉現值)	32
land value increment tax (or capital gain tax) (土地增值稅)	32,239,354,585
land-ownership map (地籍圖)	668

late declaration (逾期申報)	354	mandate (委任)	326
law (法律)	650	mandatory death penalty (死刑)	142
lawyer's discipline (律師懲戒)	692	market price (時價)	354
lay off (資遣)	549	marriage (婚姻)	37,657
learning living skills (學習生活技能)	86	mass media (大眾傳播)	612
legal principle of the reservation of law (法律保留原則)	705	<i>massnahmegesetz</i> (law of measures) (措施性法律)	773
legal remedy (法律救濟)	402	material objects admissible as evidence (物證)	52
legal review (法律審查)	316	matter of formality (程式問題)	333
legislation (立法)	253	mediation (調解)	52,663
legislative discretion (立法裁量)	316,640,687	medical care benefits (醫療給付)	764
Legislative Power (立法權)	210	medical treatment (醫療)	682
Legislative Yuan (立法院)	145,223,438,447,755	merit evaluation (考績)	153
legislature (議會)	273	methamphetamine (安非他命)	682
legitimate building (合法建物)	262	method of deduction from expenses (費用還原法)	72
levy of commodity tax (貨物稅之徵收)	114	military personnel in active service (現役軍人)	81
liability of the accident (肇事責任)	231	military personnel in the reserved forces service (後備軍人)	81
likelihood of confusion (商品近似造成混淆)	646	military serviceman (軍人)	139
litigants (當事人)	567	mine (礦)	727
loan (放款)	273	mining rights (礦業權)	727
local self-governance (地方自治)	120,127	mining territory (礦區)	727
local tax (地方稅)	524	Ministry of Economic Affairs (經濟部)	727
lodged property (提存物)	467	Ministry of Examination (考選部)	554
lodgment (提存)	467	Ministry of Personnel (銓敘部)	171
long-term use (長期使用)	682	missing person (失蹤人)	442
low-income (低收入)	158	mitigate damages (防止損害範圍之擴大)	231
M		monetary fine (罰金)	622
maintenance of livelihood (基本生活之維持)	214	monogamy (一夫一妻婚姻制度)	37,601
maintenance workers (工友)	663	monopolistic enterprises (獨佔性企業)	171

854 KEYWORDS INDEX

mortgage registration (抵押權設定登記)	321
motion to stay enforcement (請求停止執行)	558
municipality (市)	120
munitions industries (軍火工業)	663

N

narcotic drugs (麻醉藥品)	682
nation has suffered severe calamities (國家遭遇重大變故)	148
National Assembly (國民大會)	100,223,447,715
national legislative bodies (中央民意機構)	130
National representatives (中央民意代表)	130
national tax (國稅)	200
National Tax Administration Taipei Bureau (臺北市國稅局)	594
National Treasury (國庫)	750
natural death (自然死亡)	442
nature of the thing (事件之本質)	442
negligence (過失)	193
net asset value (資產淨值)	346
non-performing loans (逾期放款)	273
not carry out the plan (不實行使用)	10
notice of lodgment (提存通知書)	467
notification of the auction date (拍賣期日通知)	96
nullify/set aside the decision (撤銷原決定)	635

O

objection (異議)	186
----------------	-----

office of hsiang, township, city, or precinct (鄉、鎮、市、區公所)	262
official rank (官等)	326
old-age benefits (老年給付)	350
open competitive examination (公開競爭考試)	205
opinion of the law (法律上見解)	52
oral arguments (言詞辯論)	567
order an amendment (命為補正)	333
order of disposition (處分命令)	294
owner of superficies (地上權人)	262

P

pardon (特赦)	228
parental rights (親權)	617
parliamentary autonomy (國會自治)	498
partition of common property (分割共有物)	581
partitioned for the purpose of recordation (分割登記)	581
party-recommended candidate for public office (政黨推薦之公職候選人)	489
passive interest (消極利益)	354
pay tax (納稅)	745
payable on demand (見票即付)	15
Penalty conversion (刑之易科)	56
pension (退休金, 退職金)	61,235
people's freedoms and rights (人民之自由權利)	622
peremptory period (不變期間)	52
periodical re-election (定期改選)	130
person injured by an act of offense (犯罪之被害人)	289
person liable to penalty (受處分人)	250

- personal dignity (人格尊嚴) 657
- personal safety (人身安全) 657
- personnel review (人事審查) 410
- physical and psychological dependence
(生理及心理上之依藥性) 682
- physical freedom
(人身自由, 身體自由) 305,733
- place of household registration
(戶籍所在地) 442
- plain violation of the law
(當然違背法令) 19
- police system (警察制度) 338
- political appointee (政務官) 578
- political question (政治問題) 436
- positive (acquisitive) prescription
(取得時效) 262
- power of criminal punishment
(刑罰權) 289
- precedent (判例) 325,567
- preferential tax treatment (租稅優惠) 745
- preferred savings for retirement pensions
(退休金優惠存款) 214
- Premier (行政院院長) 755
- premium (保險費) 210
- premium (溢價、溢額) 373
- presume (推定) 193
- presumed to be dead (推定死亡) 442
- previous trial (前審) 109
- prima facie review (形式上審查) 698
- principle of equal taxation,
principle of equality in taxation
(租稅公平原則) 388,594
- principle of fairness (公平原則) 32
- principle of good faith (誠信原則) 534
- principle of legitimate expectation
(信賴保護原則) 601
- principle of proportionality (比例原則) 148
- principle of taxation by law
(租稅法律主義) 32,628
- principle of taxation per legislation
(租稅法定主義) 594
- prior application (優先適用) 90
- private corporate body (私法人) 325
- private farmland (私有農地) 698
- private prosecution (自訴) 289
- procedural decision (程序判決) 176
- procedural violation of the law; procedure held to be in some way in violation of the law
(訴訟程序違背法令) 19
- productive enterprise (生產事業) 373
- professional agents certificate
(專業代理人證書) 589
- professional land registration agents
(土地登記專業代理人) 589
- prohibitive regulation (禁止規定) 193
- property right
(財產權) 239,359,539,544,668
- property tax (財產稅) 640
- proposal for an amendment (修改案) 715
- prosecutor (檢察官) 781
- protection for reliance (信賴保護) 699
- province (省) 120,727
- province-governed municipality
(省轄市) 120
- provincial assembly (省議會) 127
- provincial government (省政府) 127
- provincial tax (省稅) 200
- proviso (但書) 28

856 KEYWORDS INDEX

public announcement (公示)	539	ratification (批准)	438
public authority (公權力)	326	real estate scrivener certificate (土地代書登記證明)	589
public debts (公共債務)	459	real property (不動產)	321
public defender (公設辯護人)	333	realized income (已實現之所得)	687
public enterprises (公營事業)	171	reasonable assurance (合理確信)	650
public facilities (公共設施)	607	re-auction (再拍賣)	96
public functionaries Insurance (公務人員保險)	190	rebellion (內亂罪)	760
public functionary (公務人員, 公務員)	153,171,343,359	rebuttal evidence (反證)	346
public interest, public welfare (公共利益)	473,663	recall (罷免)	447
public interests (公益)	727	recording (recording) of superficies (地上權登記)	262
public legal person (公法人)	325	recording of transfer of ownership (所有權移轉登記)	698
public prosecution (公訴)	289	recording of superficies acquired by pre- scription (時效取得地上權之登記)	544
public schools teachers (公立學校聘任之教師)	343	recording office (登記機關)	698
Publications Coordinating & Adminis- trative Task Force (出版品協調執行小組)	278	reformatory education (矯正)	86
public-law (公法)	359	regime of compensation-by-law of elected representatives (民意代表依法支領待遇之制度)	299
publicly funded medical education (公費醫學教育)	534	registration of change (變更登記)	318
punishment (處罰)	733	reiterate (重申)	727
punishment for tax evasion (漏稅罰)	477	reject (駁回)	325
Q		reliance interest (信賴利益)	699
qualification for employment as school staff (學校職員之任用資格)	205	remittance (匯款)	273
quarry (開採)	727	removal (免職)	153
quorum (出席人數)	815	removal of roads not subject to urban planning (非都市計畫道路之廢止)	104
R		remove (解任)	326
rank and pay scale of civil servants (公務人員俸給)	483	remuneration (報酬)	223
		remuneration and compensation (待遇及報酬)	299
		rental (租金)	640
		reporting of loss (掛失止付)	750

- | | | | |
|--|------------|--|----------------------------|
| representative body (民意機關) | 127 | revoke the driver's license | |
| representatives at large | | (吊銷駕駛執照) | 231 |
| (全國性中央民意代表) | 130 | rewards (獎懲) | 171 |
| reserved land for public facilities | | right of access to the media | |
| (公共設施保留地) | 473 | (接近使用傳播媒體之權利) | 612 |
| Resolution of the Joint Meeting of the | | right of action (訴訟權) | 402 |
| Civil and Criminal Panels of the Su- | | right of appeal | |
| preme Court | | (上訴, 上訴權/抗告權) | 250,333 |
| (最高法院民刑庭總會決議) | 19 | right of association (結社權) | 663 |
| responsible person (負責人) | 318 | right of equality (平等權) | 489,493,640 |
| responsive governance (責任政治) | 773 | right of exclusion (別除權) | 268 |
| restart the trial (回復訴訟程序) | 176 | right of privacy (隱私權) | 273 |
| restriction on people's rights | | right to administrative appeal, right to | |
| (對人民權利之限制) | 769 | file administrative appeal | |
| restrictions on disability benefits | | (訴願權) | 41,186 |
| (補償金發給之限制) | 396 | right of instituting legal proceedings, | |
| restrictions on entry into the country | | right to bring lawsuits, right to insti- | |
| (入境限制) | 148 | tute legal proceedings, right to sue | |
| restrictions on the location of a till's | | (訴訟權) | 41,186,282,325,668,692,721 |
| residence and farmland | | right to confront with the witness | |
| (耕作人住所與農地位置之限制) | 529 | (與證人對質之權利) | 733 |
| retired non-duty officer in Taiwan away | | right to hold public office (服公職權) | 42 |
| from his military post | | right to the benefit of justice | |
| (在臺離職無職軍官) | 562 | (司法上受益權) | 28 |
| retirement (退休) | 61,359,452 | rights to use and collect benefits | |
| retirement age (退休年齡) | 171 | (使用收益權) | 321 |
| retirement from the military (退役) | 81 | river (河流) | 429 |
| retrial (再審) | 180,567 | road planning (道路規劃) | 104 |
| retroactive, retroactivity (溯及既往) | 228,396 | robbery (勒索) | 142 |
| revenue tax (收益稅) | 640 | | |
| review (審議) | 273 | S | |
| review (複查) | 402 | salary level (薪資水準) | 456 |
| review of grades (複查成績) | 391 | salary repaid upon reinstatement | |
| revoke (撤銷) | 727 | (復職補發薪金) | 687 |
| | | sale (變賣) | 628 |

858 KEYWORDS INDEX

sales voucher (銷售憑證)	90	spouse (配偶)	37
school teachers and staff (學校教職員)	452	stability of the legal order (法律秩序之安定)	245
scope of discretion (裁量範圍)	61	stability of the order of law (法律秩序之安定性)	52
second trial (第二審)	333	stamp duty (印花稅)	1
secret witness (秘密證人)	733	state compensation (國家賠償)	467
security (擔保)	402	state-owned company (公營公司)	325
self-farming landowners (自耕農)	699	state-owned enterprise (公營事業)	325
self-governance (自律)	715	statute of limitations (時效期間)	646
separation of five-power system (五權分立制度)	6	statutory authorization (法律授權)	524
separation of ownership and control (企業所有與企業經營分離)	326	statutory bill (法律案)	773
separation of powers (權力分立)	436, 773	statutory duty (法律上義務)	193
serious violation of the law (重大違背法令)	176	statutory period (法定期間)	28
settle accounts for years of service (年資結算)	549	stay (停止執行)	268
settlement (和解)	52	student discipline (學生懲處)	721
severance or separate-management con- tract (分割或分管契約)	539	suffrage (參政權)	489
severance payments (離職給與)	549	summon (傳喚)	78
shortage (貨物)	414	superficies (地上權)	321
simplifying the taxation procedures (簡化稽徵手續)	67	supervision (監督)	273
smuggling goods (私運貨物)	219	supervisory relationship (監督關係)	326
social and economic status (社會及經濟地位)	663	supplementary provision (補充規定)	628
social insurance (社會保險)	378	Supreme Court (最高法院)	567
social order (社會秩序)	663	surcharge for late filing (滯報金)	573
special (Executive-Yuan-governed) mu- nicipality (直轄市)	120	surcharge for non-filing (怠報金)	573
special law (特別法)	640	surplus (公積)	373
special tax for education (教育捐)	524	survivor relief (撫卹)	171
specific deterrence (拘禁)	733	suspend the pending procedure (停止訴訟程序)	650
		suspense of application (停止受理)	414
		suspension (停役)	81
		suspension for taking an outside position (外職停役)	81

synthetic narcotics and their precursor
compounds
(化學合成麻醉藥品類及其製劑) 682

T

Taiwan Province (台灣省) 25
take cognizance of (受理) 558
take into custody (管收) 305
tariff number (稅則號別) 402
tax assessment data (稽徵資料) 90
tax benefit (租稅優惠) 158
tax deduction (扣除額) 388
tax evasion (逃漏稅, 逃漏稅捐, 逃漏
稅款, 漏稅) 346,477,486,573
tax exemption (免稅, 免稅額) 388,676
tax rate (稅率) 524
tax withholder (扣繳義務人) 385,439
tax withholding (扣繳) 385
taxation agency (稽徵機關) 67
taxation decree (課稅處分) 245
taxation obligation (納稅義務) 524
tax-exempt; tax exemption (免稅) 373
taxing authority
(稅捐稽徵機關, 稽徵機關) 346,594
taxing power (核課權) 442
taxpayers (納稅義務人) 245
teachers serving concurrently as admin-
istrators of school affairs
(兼任學校行政職務之教師) 343
technicians (技工) 663
temporarily maintain the status quo
(定暫時狀態) 558
testify (作證) 78
time for journey to the court (在途期間) 28

to convert an imprisonment penalty to a
fine sanction (易科罰金) 56
to file an objection (聲明異議) 56
total amount of the increased land value
(土地漲價總數額) 239
total annual expenditure (歲出總額) 120
total budget (預算總額) 120
trademark (商標) 646
transfer by inheritance (繼承移轉) 32
transferee (承受人) 698
treason (外患罪) 760
Treasury (國庫) 467
treasury bill (國庫券) 459
treaty (條約) 438
trial (審問) 733,782
trial on matters of fact (訴訟程序事實) 567
trustee in bankruptcy, bankruptcy trustee
(破產管理人) 305

U

unalterable (不可補正) 333
unbearable mistreatment cohabitation
(不堪同居之虐待) 657
unconstitutional (違憲) 86,650
unfair advantage (不當利益) 516
uniform invoice (統一發票) 15,90,477
uniform serial number (統一編號) 90
university self-government (大學自治) 705
upper limit of borrowings (舉債之上限) 459
urban planning
(都市計畫) 104,429,473,607

V

vacate (註銷) 727
value of the estate (遺產價值) 354

860 KEYWORDS INDEX

value-added tax (加值稅)	628
venue of the court (法院所在地)	28
vicinity of watercourses (行水區)	429
violent and anti-social behaviors (暴力攻擊及反社會行為)	682
voluntarily recuse himself (自行迴避)	109
voucher (憑證)	477

W

watercourses (河道)	429
winning bidder (拍定人)	628
withhold (不提出、維持)	567
witness (證人)	78
writ of detention (押票)	305
written notices (書面通知)	312
written off (轉銷)	273

Y

yuan (元)	78
----------	----