

|        |            |   |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
|--------|------------|---|-------|--------|----|----|----|--|--|----|---------|------|-----|-----|---|---|---|--|--|----|----|------|-----|-----|---|---|---|--|--|------|----|------|-----|----|---|--|---|--|--|------|--|--------|----|-----|---|--|--|--|--|--------|--|--|----|--|---|--|--|--|--|----|----|----|-------|-----|--|--|--|--|-----|
| 單位     | 工作項目       | 稅費帳務  | 編號    | 6-5-01 |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| 嘉南分關   | 法令依據       | 財政部關務署高雄關嘉南分關工作手冊。  |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
|        | 標準(合理)作業程序 | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">一、</td> <td style="width: 33%; text-align: center;">二、</td> <td style="width: 33%; text-align: center;">三、</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">登稅</td> <td style="text-align: center;">押款核列收款書</td> <td style="text-align: center;">退押列表</td> <td style="text-align: center;">3小時</td> <td style="text-align: center;">30分</td> </tr> <tr> <td style="text-align: center;">↓</td> <td style="text-align: center;">↓</td> <td style="text-align: center;">↓</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">登帳</td> <td style="text-align: center;">登稅</td> <td style="text-align: center;">股長核章</td> <td style="text-align: center;">30分</td> <td style="text-align: center;">25分</td> </tr> <tr> <td style="text-align: center;">↓</td> <td style="text-align: center;">↓</td> <td style="text-align: center;">↓</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">股長核章</td> <td style="text-align: center;">放行</td> <td style="text-align: center;">課長核章</td> <td style="text-align: center;">10分</td> <td style="text-align: center;">5分</td> </tr> <tr> <td style="text-align: center;">↓</td> <td></td> <td style="text-align: center;">↓</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">課長核章</td> <td></td> <td style="text-align: center;">單位主管核章</td> <td style="text-align: center;">5分</td> <td style="text-align: center;">10分</td> </tr> <tr> <td style="text-align: center;">↓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">單位主管核章</td> <td></td> <td></td> <td style="text-align: center;">5分</td> <td></td> </tr> <tr> <td style="text-align: center;">↓</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">合計</td> <td style="text-align: center;">合計</td> <td style="text-align: center;">合計</td> <td style="text-align: center;">3時50分</td> <td style="text-align: center;">60分</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: center;">90分</td> </tr> </table> |       |        | 一、 | 二、 | 三、 |  |  | 登稅 | 押款核列收款書 | 退押列表 | 3小時 | 30分 | ↓ | ↓ | ↓ |  |  | 登帳 | 登稅 | 股長核章 | 30分 | 25分 | ↓ | ↓ | ↓ |  |  | 股長核章 | 放行 | 課長核章 | 10分 | 5分 | ↓ |  | ↓ |  |  | 課長核章 |  | 單位主管核章 | 5分 | 10分 | ↓ |  |  |  |  | 單位主管核章 |  |  | 5分 |  | ↓ |  |  |  |  | 合計 | 合計 | 合計 | 3時50分 | 60分 |  |  |  |  | 90分 |
| 一、     | 二、         | 三、  |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| 登稅     | 押款核列收款書    | 退押列表  | 3小時   | 30分    |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| ↓      | ↓          | ↓   |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| 登帳     | 登稅         | 股長核章  | 30分   | 25分    |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| ↓      | ↓          | ↓   |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| 股長核章   | 放行         | 課長核章  | 10分   | 5分     |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| ↓      |            | ↓   |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| 課長核章   |            | 單位主管核章  | 5分    | 10分    |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| ↓      |            |   |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| 單位主管核章 |            |   | 5分    |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| ↓      |            |   |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
| 合計     | 合計         | 合計  | 3時50分 | 60分    |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
|        |            |   |       | 90分    |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
|        | 辦理時應注意事項   | 注意稅單繳納日期。   |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |
|        | 使用書表       | 1. 海關進口貨物稅費繳納證兼匯款申請書。<br>2. 國庫專戶存款收款書兼匯款申請書。  |       |        |    |    |    |  |  |    |         |      |     |     |   |   |   |  |  |    |    |      |     |     |   |   |   |  |  |      |    |      |     |    |   |  |   |  |  |      |  |        |    |     |   |  |  |  |  |        |  |  |    |  |   |  |  |  |  |    |    |    |       |     |  |  |  |  |     |