

外國營利事業跨境銷售電子勞務適用淨利率、利潤貢獻程度申請書

Application Form for Net Profit Ratio and Profit Contribution Ratio Applicable to Cross-Border Electronic Services Provided by Foreign Profit-Seeking Enterprise

外國營利事業 基本資訊 General Information of Foreign Profit- Seeking Enterprise	國籍 Nationality : U.S.A
	稅務識別碼或其他識別碼 Tax Identification Number or Other Identification Number : ○○○○○○○○○○
	名稱 Name : Abc. Co.,Ltd
	地址 Address : 美國加州洛杉磯○○○/LA. CA. , U. S. A
	網域名稱及網路位置 URL name/domain name/web address : WWW.El○○.com
	聯絡電子信箱 E-mail : Elfin@eloo.com
銷售電子勞務 模式及類型 Models and Types of Cross- Border Sales of Electronic Services	(請於□內打✓, 可複選 Please put a checkmark in the □; multiple choice)
	1. ☐ 平臺服務之電子勞務 Online platform electronic services 2. ☒ 非平臺服務之電子勞務 Online non-platform electronic services (勾選本項者, 請繼續勾選下列電子勞務類型 Please continue to select the following electronic services types.) ☐ 線上遊戲 Online games ☐ 線上廣告 Internet advertising ☐ 線上音樂 Online music ☐ 線上影劇 Online drama ☐ 線上視頻 Online videos ☐ 雲端儲存運算 Cloud storage and computing ☐ 線上社交 Social networking site ☐ 線上課程 Online teaching ☐ 線上諮詢 Online consultations ☐ 線上資料庫 Online database ☐ 電子書 E-books ☐ 電子期刊 E-periodicals ☐ 電子報 E-news ☐ 線上拍賣 Online auction ☐ 線上直播 Online broadcasts ☐ 其他 Others _____

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申請適用之淨
利率
所得年度：
111
Applying for
Applicable Net
Profit Ratio
Year of
Income: 2022

1. ☐ 提示帳簿、文據，核實認定淨利率 Providing accounting books and relevant documents to prove that the actual net profit ratio is :
_____ %
2. ☐ 無法提示帳簿、文據，但可提示合約、主要營業項目、中華民國境內外交易流程說明及足資證明文件者 Being unable to provide accounting books and relevant documents, but providing contracts, major business items, onshore and offshore transaction flows, and other sufficient evidence :
☐ 提供平臺服務之電子勞務 Online platform electronic services : 淨利率30% The deemed net profit ratio is 30%.
☐ 提供非平臺服務之電子勞務 Online non-platform electronic services :

電子勞務類型 Major Business Items	行業代號 Standard Industrial Code	淨利率 Net Profit Ratio

(請參閱申請適用之所得年度營利事業各業行業代號及同業利潤標準淨利率填報，該年度尚無核定之同業利潤標準者，以上一年度同業利潤標準填報；電子勞務類型眾多者，請自行增加欄位填報 Please refer to standard industrial code and the net profit ratio of the profit standard of the same trade concerned for the income taxable year, so as to properly fill in the above blanks. In case the profit standard of the same trade concerned for the income taxable year has not been announced by the Ministry of Finance, please refer to that of the preceding year. Please add other form fields at your discretion.)

3. ☒ 無法提示上述1及2所列證明文件，依財政部107年1月2日台財稅字第10604704390號令第4點第1款第3目申請適用淨利率30% Being unable to provide the sufficient evidence listed in Items 1 and 2 above, so applying for approval of deemed net profit ratio of 30% based on the rule set out in Item 3, Subparagraph 1, Point 4 of Decree No. 10604704390 issued by the Ministry of

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	Finance on 2 January 2018. (電子勞務類型 Types of electronic services : <u>線上課程 Online teaching</u> 、 _____ 、 _____)
申請境內利潤 貢獻程度 所得年度 : - <u>111</u> Applying for Applicable Domestic Profit Contribution Ratio Year of Income: <u>2022</u>	1. ☐ 全部交易流程或勞務提供地與使用地均在我國境內，境內貢獻程度為100% Where the whole transaction flow is onshore or providing and using services are both within the territory of the Republic of China, the deemed domestic profit contribution ratio is 100%. (電子勞務類型 Types of electronic services : _____ 、 _____ 、 _____) 2. ☐ 不屬於1所列情形 Under the circumstances other than that specified in Item 1 : 2-1 ☐ 可提示明確劃分中華民國境內及境外交易流程對其總利潤相對貢獻程度之證明文件，核實認定其境內利潤貢獻程度 Providing sufficient documents supporting a clear division of the onshore and offshore transaction flows as well as the ratio of the contribution attributed to the services performed within the territory of the Republic of China, to prove that the actual domestic profit contribution ratio is : _____ % 2-2 ☒ 無法提示上述1所列證明文件，依財政部107年1月2日台財稅字第10604704390號令第4點第2款第3目申請適用境內利潤貢獻程度50% Being unable to provide the sufficient evidence listed in Item 2.1 above, so applying for deemed domestic profit contribution ratio of 50% based on the rule set out in Item 3, Subparagraph 2, Point 4 of Decree No. 10604704390 issued by the Ministry of Finance on 2 January 2018. (電子勞務類型 Types of electronic services : <u>線上課程 Online teaching</u> 、 _____ 、 _____)

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檢附文件 Attached Documents	☒ 主要營業項目證明文件 Relevant documents of major business items ☒ 營業內容及境內外交易流程說明(必要檢附資料) Nature of business as well as descriptions of onshore and offshore transaction flows (Required documents) ☒ 相關合約範本(必要檢附資料) Sample(s) of relevant contracts (Required documents) ☐ 會計師查核簽證報告 Financial statements audited and certified by CPAs ☐ 移轉訂價證明文件 Transfer pricing documentation ☐ 工作計畫紀錄或報告 Work planning records or reports ☐ 另提示帳簿、文據 Accounting books and relevant documents ☐ 其他證明文件 Other sufficient evidence ☒ 委任書(委由代理人申請時適用) Power of Attorney (applicable to this case that the principal appoint an agent to make this application)
通知交易相對人知悉經稽徵機關核定適用之淨利率及境內利潤貢獻程度之方式 The way of notifying the counterparties to know the applicable net profit ratio and domestic profit contribution ratio approved by tax authorities	1.經稽徵機關依財政部 107 年 1 月 2 日台財稅字第 10604704390 號令第 4 點第 1 款第 2 目、第 3 目及第 2 款第 2 目、第 3 目規定核定適用之「淨利率」及「境內利潤貢獻程度」，將以下列方式通知交易相對人：Where the applicable net profit ratio and domestic profit contribution ratio have been approved by tax authorities based on the rule set out in Item 2, Item 3 of Subparagraph 1 and Item 2, Item 3 of Subparagraph 2, Point 4 of Decree No. 10604704390 issued by the Ministry of Finance on 2 January 2018, the counterparties would be notified by the following way: 通知方式 The way of notifications : ☒ 同意於財政部稅務入口網公告經稽徵機關核定適用之「淨利率」及「境內利潤貢獻程度」(將一併公布核定函日期及發文字號)。 Agree to be announced the applicable net profit ratio and domestic profit contribution ratio approved by tax authorities on

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the tax portal of the Ministry of Finance(The approval date and decree number will also be announced).

☐不同意於財政部稅務入口網公告經稽徵機關核定適用之「淨利率」及「境內利潤貢獻程度」(以下自行通知方式請擇一)

Disagree to be announced the applicable net profit ratio and domestic profit contribution ratio approved by tax authorities on the tax portal of the Ministry of Finance (Please choose one of the self notification way list below)

☐自行公布於其網站，網址為：_____

Self notification by announcing on the website,
URL:

☐以電子郵件通知

Self notification by email

☐其他(請說明)：_____

Others (Please explain):

2. ☒同意於財政部稅務入口網公告聯繫窗口，供交易相對人查詢

Agree to be announced the contact information on the tax portal of the Ministry of Finance for the counterparties to inquire

聯繫窗口 Contact Information (telephone number or email) :

Elfin@eloo.com

填報注意事項 Notices :

- 1.銷售「平臺服務之電子勞務」指於網路建置交易平臺（網路虛擬商店），供境內外買賣雙方經由網路或其他電子方式進行交易，並向使用該平臺者收取平臺服務手續費。"Offering online platform electronic services" means that foreign profit-seeking enterprises establish platforms on the Internet (online virtual stores) for both domestic and/or overseas buyers and sellers to conduct transactions via the Internet or other electronic devices as well as collect service fees from platform users.
- 2.銷售「非平臺服務之電子勞務」指銷售其提供買受人使用之電子勞務，模式包括 "Offering non-platform electronic services" means that foreign profit-seeking enterprises provide cross-border electronic services to purchasers in the following manners :
 - (1)透過自行架設之網站銷售電子勞務，並自行向買受人收取銷售價款。Selling electronic services via websites set up by themselves and collecting sales amounts directly from buyers.
 - (2)透過外國平臺業者銷售電子勞務，自行向買受人收取銷售價款，買賣雙方或一方另行給付外國平臺業者手續費。Selling electronic services through foreign platform operators and collecting sales amounts directly from buyers; either buyers and/or sellers pay service fees to platform operators.
 - (3)透過外國平臺業者銷售電子勞務，未自行收取而係由該平臺業者收取銷售價款者，該平臺業者於扣除手續費後將剩餘價款交付外國非平臺電子勞務業者。Selling electronic services through foreign platform operators; platform operators collect sales amounts from buyers and transfer the remaining amounts after deducting their service fees to the aforesaid foreign non-platform electronic services providers.
- 3.申請核實減除成本費用或劃分境內利潤貢獻程度者，應依所得稅法第八條規定中華民國來源所得認定原則第 10 點及第 15 點規定，提示相關帳簿、文據或其委託會計師之查核簽證報告，或明確劃分境內及境外提供服務相對貢獻程度之證明文件(如會計師查核簽證報告、移轉訂價證明文件、工作計畫紀錄或報告)。In accordance with Points 10 and 15 of "The Guidelines for the Determination of Sources of Income in the Republic of China According to Article 8 of the Income

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Tax Act,” foreign profit-seeking enterprises applying for calculating their taxable income by either deducting relevant actual costs and expenses and/or applying actual domestic profit contribution ratio shall provide accounting books and relevant documents, financial statements audited and certified by CPAs, or sufficient documents supporting a clear division of their onshore and offshore transaction flows as well as the ratio of the contribution attributed to the services performed within the territory of the Republic of China (such as financial statements audited and certified by CPAs, transfer pricing documentation, work planning records or reports, etc.).

4. 稽徵機關如查得外國營利事業跨境銷售電子勞務之實際淨利率、境內利潤貢獻程度高於其自行申請適用者，按查得資料核定。Tax authorities may assess net profit ratio or domestic profit contribution ratio applicable to cross-border electronic services provided by foreign profit-seeking enterprises based on actual ratios if sufficient evidence can be collected to prove that actual ratios are higher than those ratios declared by applicants.
5. 外國營利事業經稽徵機關核定之淨利率及境內利潤貢獻程度，於核定適用期間，營業項目或銷售模式有變更情形者，應重新申請核定。In case of changes in business items and sales models of cross-border electronic services taking place in the applicable period of the approval of either net profit ratio and/or domestic profit contribution ratio, the applicants shall re-apply for new approvals.
6. 外國營利事業以網路傳輸方式提供專利權、商標權、著作權、秘密方法及各種特許權利等無形資產供他人在我國境內使用者，非屬提供或銷售電子勞務範疇，不得申請核定淨利率、境內利潤貢獻程度。If transactions where foreign profit-seeking enterprises provide patents, trademarks, copyrights, secret formulas, franchises, or other intangible assets for use by other persons within the territory of the Republic of China via the Internet or other electronic devices are not within the scope of selling cross-border electronic services, those enterprises are not eligible to apply for either net profit ratio and/or domestic profit contribution ratio.

申請人或代理人簽章 Applicant's or Agent's Signature and Seal :

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聯絡電話 Telephone Number :

聯絡地址 Address :

申請日期 Date of Application :

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填寫範例

外國營利事業跨境銷售電子勞務申請適用
淨利率、利潤貢獻程度委任書

Power of Attorney for Application of Net Profit Ratio and Profit Contribution Ratio Applicable to Cross-Border Electronic Services Provided by Foreign Profit-Seeking Enterprise (Sample)

委任人 Abc. Co., Ltd.，為依據 美國 法律成立之公司，營業地址係登記於 美國加州洛杉磯〇〇〇，本公司在中華民國境內無固定營業場所及營業代理人，茲委任受任人 D 股份有限公司（或 陳〇〇先生），依財政部 107 年 1 月 2 日台財稅字第 10604704390 號令規定，向中華民國 財政部臺北 國稅局申請下列稅務事項（可複選）：

I, Abc. Co., Ltd., organized and incorporated in accordance with the laws of U. S. A., residing at LA. CA., U.S.A., having neither a fixed place of business nor a business agent within the territory of the Republic of China, hereby appoint D Company Limited, (or Mr. Cheng), as my Attorney-in-Fact ("Agent"), based on Decree No. 10604704390 issued by the Ministry of Finance (MOF) on 2 January 2018, to make the application for the following taxation matters (multiple choice) with the National Taxation Bureau of Taipei, MOF:

- ☒ 跨境銷售電子勞務適用之淨利率 Net Profit Ratio Applicable to Cross-Border Sales of Electronic Services
- ☒ 跨境銷售電子勞務適用之利潤貢獻程度 Profit Contribution Ratio Applicable to Cross-Border Sales of Electronic Services

委任期間自 107 年 1 月 1 日起至 107 年 12 月 31 日止，本公司與受任人終止前揭委任稅務契約時，委任書於終止時失效，特立此委任書為憑。

This Power of Attorney is valid from 107/01/01 (dd/mm/yyyy) to 107/12/31 (dd/mm/yyyy). Where the agent and I terminate this agreement of mandate of the aforesaid taxation matters, this Power of Attorney will be revoked immediately. This Power of Attorney is shown as proof therefor.

委任人 Principal：李傑克 / Jack Lee

外國營利事業名稱 Foreign Profit-Seeking Enterprise：Abc. Co., Ltd.

負責人、代表人或管理人/簽名 Person in Charge, Representative or Manager

(Signature/Date)：Jack Lee

受任人 Agent：D 股份有限公司 / (或陳○○先生)

機構名稱 Agent's Full Legal Name：D 股份有限公司 / (或陳○○先生)

負責人、代表人或管理人 / 簽名 Person in Charge, Representative or Manager

(Signature/Date)：D 股份有限公司 (蓋章) / (或陳○○先生)