

(年、月) 特種貨物及勞務稅聲明事項表

(Year and month) Declaration of Material Items for Specifically Selected Goods and Services Tax

納稅者姓名、名稱 Taxpayer's name		國民身分證統一編號 ID Card No. (營利事業統一編號、扣繳單位統一編號) (GUI Number or Business Administration Number)											
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本(人、營利事業、機關團體……等)依納稅者權利保護法第7條第8項但書規定為重要事項陳述，特此聲明，並檢附相關證明文件。
I (this profit-seeking enterprise, organization, group, etc.) hereby state(s) the material items in accordance with the stipulation of the proviso under Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, and submit(s) relevant supporting documents.

<p>聲明事項 Declaration</p>

說明：

Note:

一、納稅者權利保護法第7條第3項規定：「納稅者基於獲得租稅利益，違背稅法之立法目的，濫用法律形式，以非常規交易規避租稅構成要件之該當，以達成與交易常規相當之經濟效果，為租稅規避。稅捐稽徵機關仍根據與實質上經濟利益相當之法律形式，成立租稅上請求權，並加徵滯納金及利息。」

In accordance with the provision of Paragraph 3, Article 7 of the Taxpayer Rights Protection Act, "Taxpayers, based on gaining tax benefits, may abuse legal forms to avoid the constituent elements of taxation by irregular transactions and attain the economic benefits equivalent to normal transactions. Such actions shall be termed tax avoidance. The tax collection authorities shall set up a claim for tax according to the legal forms equivalent to actual economic benefit and levy belated surcharges and interests."

二、納稅者權利保護法第7條第8項規定：「第3項情形，主管機關不得另課予逃漏稅捐之處罰。但納稅者於申報或調查時，對重要事項隱匿或為虛偽不實陳述或提供不正確資料，致使稅捐稽徵機關短漏核定稅捐者，不在此限。」

In accordance with the provision of Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, "In the case of Paragraph 3 section, the authorities may not impose a penalty on tax evasion, except that taxpayers conceal, make false and misleading presentation, or provide incorrect information to material items when declaring or being investigated, which results in the tax collection authorities making an inaccurate decision."

納稅者簽名或蓋章
Taxpayer's signature or seal

申報代理人
簽名或蓋章
Filing agent's signature or seal

申報代理人統一編號：

Filing agent's GUI No. :

請勾選：會計師 地政士
記帳士(記帳及報稅代理人)
其他：_____

(Please mark a "√" in the box) : CPA
 Land Administration Agent
 Certified public bookkeeper (Bookkeeping and tax return filing agent)
 Others _____

<p>(稽徵機關收件戳記、日期) (Receipt stamp and date of the taxing authority)</p>
