

第一聯：申報聯 收件後由稽徵機關留存
(First Copy: Kept by the tax authority)
第二聯：收執聯 由納稅者留存
(Second Copy: Taxpayer's Receipt)

(年、月)菸酒稅聲明事項表

Declaration of material item for tobacco and alcohol tax

納稅者名稱 Taxpayer	國民身分證統一編號(營利事業統一編號、扣繳單位統一編號)ID No. or ARC No.																			
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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。

According to the stipulations of the proviso under Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, I hereby declare certain items with materials facts for this transaction and submit supplementary documents of evidence.

聲明事項/Declaration

說明：

- 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。」
- 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。」

Note:

1. 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 form equivalent to actual economic benefit and levy belated surcharges and interests."
2. In accordance with the provision of Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, "In the case of this 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 item when declaring or being investigated. which results in the tax collection authorities making an in accurate decision."

納稅者
簽名或蓋章
Taxpayer's
Signature

申報代理人
簽名或蓋章
(Agent's
Signature)

申報代理人
統一編號：
(Agent's ID No.)
勾選(check box):
☐會計師 CPA
☐地政士 Land Administration agent
☐記帳士(記帳及其他報稅代理人)
Certified bookkeeper
☐其他 other: _____

(稽徵機關收件戳
記、日期)
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