

# 外國營利事業申請適用租稅協定營業利潤免稅

## 委任書（範本）

### Power of Attorney for Application on behalf of a Foreign Profit-Seeking Enterprise to Exempt its Business Profits from Tax under an Agreement for the Avoidance of Double Taxation (Sample)

委任人(外國營利事業名稱) \_\_\_\_\_，為依據(國家或地區名稱) \_\_\_\_\_法律成立之營利事業，營業地址係登記於 \_\_\_\_\_，本營利事業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(公司名稱或個人姓名) \_\_\_\_\_，向中華民國 \_\_\_\_\_國稅局申請適用租稅協定營業利潤免稅：

The principal, \_\_\_\_\_(name of the foreign profit-seeking enterprise), organized and incorporated in accordance with the laws of \_\_\_\_\_(name of the foreign country or area), residing at \_\_\_\_\_(registered address of the foreign profit-seeking enterprise), having neither a fixed place of business nor a business agent within the territory of the Republic of China, hereby appoints \_\_\_\_\_(name of the agent) as its Attorney-in-Fact (“Agent”) to apply for the exemption of business profits from tax under an Agreement for the Avoidance of Double Taxation with the National Taxation Bureau of \_\_\_\_\_, Ministry of Finance:

委任期間自 \_\_\_\_年\_\_月\_\_日起至 \_\_\_\_年\_\_月\_\_日止，本營利事業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 \_\_\_\_\_(mm/dd/yyyy) to \_\_\_\_\_

(mm/dd/yyyy). Where the principal and the agent 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 therefore.

**委任人 Principal**

委任人（外國營利事業）名稱 Name of the principal (foreign profit-seeking enterprise) :

委任人及其代表人簽章 Signature/seal of the principal and its authorized representative :

日期 Date :

**受任人 Agent**

受任人名稱 Name of the agent :

受任人及其代表人（如受任人非個人）簽章 Signature/seal of the agent and its authorized representative (in the case that the agent is not an individual) :

日期 Date :