

**外國營利事業跨境銷售電子勞務申請適用租稅協定
營業利潤免稅申請書**

**Application Form for a Foreign Profit-Seeking Enterprise
Performing Cross-Border Sales of Electronic Services to Exempt
its Business Profits from Tax under an Agreement for the
Avoidance of Double Taxation**

受文者：

Recipient:

發文日期字號： 年 月 日第 號

Issuing date:

Reference number:

一、交易主體及事實 Transaction parties and facts	
外國營利事業（申請人） Foreign profit-seeking enterprise (the applicant)	國籍 Nationality：
	名稱 Name：
	地址 Address：
	網域名稱及網路位置 URL name/domain name/web address：
	聯絡電子信箱 Corresponding e-mail：
申請人在中華民國境內設立固定營業場所或營業代理人之情形（請於□內打✓） Has the applicant had a fixed place of business or a business agent within the territory of the Republic of China (ROC)? (Please check the appropriate box.)	<input type="checkbox"/> 無固定營業場所及營業代理人 Having neither a fixed place of business nor a business agent.
	<input type="checkbox"/> 有固定營業場所 Having a fixed place of business. 名稱 Name： 統一編號 Business Administration No. (BAN)： 地址 Address：
	<input type="checkbox"/> 有營業代理人 Having a business agent. 名稱 Name： 統一編號 BAN： 地址 Address：

給付人 The payer (the other party of the transaction)	名稱 Name :
	統一編號 BAN :
	地址 Address :
適用之租稅協定及條文 The applicable Agreement for Avoidance of Double Taxation (DTA) and its provisions	依據中華民國與_____ (國名) 租稅協定第__條 In accordance with the provisions of Article __ of the DTA between the ROC and _____ (name of the country)
合約名稱及編號 Title of the contract and reference number	
合約期間 Period covered by the contract	自__年__月__日至__年__月__日止 From __ (M) __ (D), __ (Y) to __ (M) __ (D), __ (Y).
合約金額/計價方式 Contract amount/pricing method	幣別 Currency : 合約金額 Contract amount : 計價方式 Pricing method : 付款條件 Terms of payment :
跨境銷售電子勞務申請適用租稅協定營業利潤免稅之期間自__年__月__日至__年__月__日止 Period covered by the application for tax exemption of the business profits deriving from cross-border sales of electronic services under the DTA: From__ (M) __ (D), ____ (Y) to__ (M) (D), ____ (Y).	
二、申請人從事跨境銷售電子勞務營業活動之內容 Description of the carrying on of the business activities regarding the cross-border sales of electronic services.	

(一)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 check the appropriate box[es])

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 check the following service type[s].)

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 線上課程 Online teaching

電子書 E-books 電子報 E-news

電子期刊 E-periodicals 線上拍賣 Online auction

線上直播 Online broadcasts 線上資料庫 Online database

線上諮詢 Online consultations

線上社交 Social networking site

雲端儲存運算 Cloud storage and computing

其他 Others _____

3. 有無派遣人員在中華民國境內提供前述服務? (請於內打
✓) 否、是，派遣人員資料如下表：

Are there personnel being dispatched to furnish above-mentioned
services in the territory of the ROC? (Please check the appropriate
box.)

No

Yes; information concerning these personnel is stated in the
following table:

姓名 Name	入境日期 Arrival date	出境日期 Departure date	在臺服務內容 Description of services in-charge in the ROC

(二)營業內容及境內外交易流程說明：

Nature of the underlying business activities as well as descriptions of onshore and offshore transaction flows:

三、申請人之關係企業在中華民國境內提供服務之情形（請於□內打✓）

（適用之租稅協定「常設機構」條文無本項規定者，免填）

Have the applicant's associated enterprises furnished services within the territory of the ROC? (Please check the appropriate box.) (Please skip this question if the Article of "Permanent Establishment" under the applicable DTA does not contain such stipulations.)

無提供服務 No such services have been furnished.

有提供服務，惟與申請人之營業活動無關聯

Services have been furnished, but they are unrelated to the applicant's business activities.

有提供服務，且與申請人之營業活動有關聯，相關資訊如下

Services have been furnished, and they are related to the applicant's business activities.

Relevant information is as follows:

關係企業名稱 Name of the associated enterprise(s) : _____

關係企業地址 Address of the associated enterprise(s) : _____

服務內容 Description of the services : _____

服務之起訖期間：自_年_月_日至_年_月_日止

Commencing and ending dates of the period with which the services are associated: From ___ (M) ___(D), ___(Y) to ___(M) ___(D), ___(Y).

四、本次從事跨境銷售電子勞務營業活動是否構成常設機構（請參見適用之租稅協定「常設機構」條文規定）？（請於□內打✓）否、是

Does the carrying on of the underlying business activities regarding cross-border sales of electronic services constitute a permanent establishment? (Please refer to the Article of "Permanent Establishment" under the applicable DTA.) (Please check the appropriate box.)

No Yes

五、申請人透過代理人在中華民國境內從事本次營業活動之情形（請於□內打✓）

Does the applicant carry on the underlying business activities through an agent within the territory of the ROC? (Please check the appropriate box[es].)

無透過代理人從事營業活動 No, it carries on the underlying business activities without an agent.

有透過代理人從事營業活動 Yes, it carries on the underlying business activities through an agent.

代理人名稱及地址 Name and address of the agent : _____

代理範圍包括（請於□內打✓，可複選）

The scope of the agency. (Please check the appropriate box[es].)

代理申請人簽訂合約 Concluding contracts in the name of the applicant.

代理申請人協商合約內容 Negotiating all terms of the contract on behalf of the applicant.

經常代表申請人交付貨物或商品 Habitually delivering goods or merchandise on behalf of the applicant.

僅以其通常之營業方式為申請人代理業務（如經紀人、一般佣金代理商或其他具有獨立身分之代理人） Merely carrying on business on behalf of the applicant in the ordinary course of the business (such as being a broker, general commission agent, or any other agent of an independent status).

其他（請敘明） Other(s). (Please describe in detail.) _____

代理人是否構成申請人之常設機構（請參見適用之租稅協定「常設機構」條文定）？
（請於□內打✓） 否、是

Is a permanent establishment deemed to be constituted due to the agent's activities? (Please refer to the Article of "Permanent Establishment" under the applicable DTA.) (Please check the appropriate box.) No Yes

六、申請人在中華民國境內有無其他營業活動或常設機構？（請於□內打✓）

Does the applicant carry on other business activities or have other permanent establishment(s) within the territory of the ROC? (Please check the appropriate box[es].)

皆無 Neither.

有其他營業活動 Carrying on other business activities :

活動內容為 Description of the activities : _____

申請適用租稅協定之情形（請敘明申請日期與文號或核准日期與文號）

Has the case been applied for the benefits of a DTA? (Please provide the application date and the reference number, or the approval date and the reference number) : _____

有其他常設機構 Having other permanent establishment(s) :

常設機構之名稱及地址 Name and address of such other permanent establishment(s) :

常設機構之營業項目 Business activities carried on through such other permanent establishment(s) :

常設機構參與本次營業活動之情形 Have the underlying business activities been carried on through such other permanent establishment(s)?

無參與 No.

有參與，參與情形（請敘明） Yes. (Please describe the situation) :

七、其他補充事項 Other supplemental matters : _____

八、隨文檢附下列文件 Please enclose the following documents with this application form :

(一) 相關合約範本。

Sample(s) of relevant contracts.

(二) 他方締約國稅務機關出具之居住者證明。

A Certificate of Residence (Resident Certificate) issued by the tax authority of the other Contracting Party.

(三) 所得相關證明文件。

Relevant documents providing information of the business profits.

(四) 授權書正本。

The original power of attorney (if the case was applied for by an agent).

申請人或申請代理人簽章 Applicant's or agent's signature/seal :

聯絡人 Contact person :

聯絡電話 Telephone number :

聯絡地址 Address :

申請日期 Application date :