

**外國營利事業申請核定計算中華民國來源所得適用之
淨利率及境內利潤貢獻程度申請書**

**Application for a Foreign Profit-Seeking Enterprise to Calculate the
Income Derived from the Republic of China (R.O.C.) using Applicable
Net Profit Ratio and Onshore Profit Contribution Ratio**

(請依本表格式填寫，若紙張不敷使用請自行加頁)

(Please fill in the form below and attach additional pages if needed.)

受文者：

Recipient：

發文日期字號： 年 月 日第 號

Issuing date:

Reference number:

外國營利事業 (申請人) Foreign Profit-seeking Enterprise (the applicant)	國籍 Nationality：
	名稱 Name：
	地址 Address：
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 <input type="checkbox"/> 內打√) Whether the applicant has a fixed place of business or a business agent within the territory of R.O.C.? (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：
	名稱 Name：
	統一編號 BAN：
	營業地址 Address：
給付人 The Payer (the other party of the transaction)	名稱 Name：
	統一編號 BAN：
	營業地址 Address：
申請人與給付人是否為關係人： <input type="checkbox"/> 關係人 <input type="checkbox"/> 非關係人 (請於 <input type="checkbox"/> 內打√) Are the applicant and the payer Related Parties? (Please check the appropriate box.) <input type="checkbox"/> Related Parties <input type="checkbox"/> Unrelated Parties	

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 :
境內外交易流程簡要 說明 Description of the onshore and offshore transaction flows in which the applicant is engaged within the territory of R.O.C.	
申請適用淨利率 所得年度： _____ Applying for Applicable Net Profit Ratio. Year of Income: _____	1. <input type="checkbox"/> 提示帳簿、文據，核實認定淨利率 Please provide accounting books and relevant documents to assess the actual net profit ratio. 2. <input type="checkbox"/> 無法提示帳簿、文據，但可提示與我國同一營利事 業所簽訂內容相同之合約，且前3年內曾經稽徵機關 依其帳簿、文據核實減除相關成本費用核定淨利率 者，按各該次核定淨利率之平均數核定。 Where accounting books and relevant documents are not available, please provide the contract having the same terms with the same domestic profit-seeking enterprise in R.O.C., as well as the competent authority's approval letter of the net profit ratio, calculated by deducting the relevant actual costs and expenses based on accounting books and relevant documents within the three most recent years, to assess the average of the three years' net profit ratio. 3. <input type="checkbox"/> 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，申請適用行業代號_____，淨利率_____ %

	<p>Where accounting books and relevant documents are not available, please provide contracts, main business items, onshore and offshore transaction flows, and other supporting documents.</p> <p>Apply for applicable Standard Industrial Code: _____; Net profit ratio: _____</p> <p>(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)</p> <p>(Please refer to the applicable 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.)</p>
<p>申請境內利潤貢獻程度 所得年度： _____</p> <p>Applying for Applicable Onshore Profit Contribution Ratio. Year of Income: _____</p>	<p>1. <input type="checkbox"/> 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為_____%</p> <p>Please provide sufficient documents supporting a clear division of onshore and offshore transaction flows as well as the ratio of the contribution attributed to the services performed within the territory of R.O.C., to prove that the actual onshore profit contribution ratio is : _____%</p> <p>2. <input type="checkbox"/> 無法提示上述 1 所列證明文件，但可提示與我國同一營利事業所簽訂內容及交易流程相同之合約，且前 3 年內曾經稽徵機關依其劃分我國境內及境外利潤貢獻程度之證明文件核實核定境內利潤貢獻程度者，按各該次核定境內利潤貢獻程度之平均數核定。</p> <p>Where accounting books and relevant documents are not available, please provide the contract having the same terms with the same domestic profit-seeking enterprise in R.O.C., as well as the competent authority's approval letter of the onshore profit contribution ratio based on sufficient documents supporting a clear division of onshore and</p>

	<p>offshore profit contributions within the three most recent years, to assess the average of the three years' onshore profit contribution ratio.</p> <p>3. <input type="checkbox"/> 無法提示上述 1 及 2 所列證明文件者，按 100% 核定。</p> <p>Where the above Item 1 and 2 are not available, the contribution profit ratio will be assessed at 100%.</p>
<p>檢附文件 Documents to be attached in the application</p>	<p><input type="checkbox"/> 主要營業項目證明文件 Documents certifying main business items</p> <p><input type="checkbox"/> 營業內容及境內外交易流程說明(必要檢附資料) Description of business nature as well as onshore and offshore transaction flows (required information)</p> <p><input type="checkbox"/> 相關合約(必要檢附資料) Relevant contracts (required information).</p> <p><input type="checkbox"/> 會計師查核簽證報告 CPA audited & certified financial statements</p> <p><input type="checkbox"/> 移轉訂價證明文件 Transfer pricing documentation.</p> <p><input type="checkbox"/> 工作計畫紀錄或報告 Work planning records or reports.</p> <p><input type="checkbox"/> 另提示帳簿、文據 Accounting books and relevant documents.</p> <p><input type="checkbox"/> 其他證明文件 Other supporting documents</p> <p><input type="checkbox"/> 前 3 年度曾經稽徵機關核實核定淨利率或境內貢獻度核准函 Approval letter of the assessed net profit ratio and onshore profit contribution ratio issued by the competent authority within the three most recent years</p> <p><input type="checkbox"/> 委任書(委由代理人申請時適用) Power of Attorney (if an agent is appointed by the applicant)</p>
<p>填報注意事項 Notes :</p> <p>1. 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</p>	

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)。

According to Point 10 and 15 under “The Guidelines for Determining Income Derived from the Republic of China in accordance with Article 8 of the Income Tax Act”, the foreign profit-seeking enterprise applying for calculating its taxable income either by deducting relevant actual costs and expenses or by the onshore profit contribution ratio shall provide accounting books, relevant documents, CPA audited & certified financial statements, or sufficient documents supporting a clear division of onshore and offshore transaction flows as well as the ratio of the contribution attributed to the services performed within the territory of R.O.C (such as CPA audited & certified financial statements, transfer pricing documentation, work planning records or reports, etc.).

2. 稽徵機關如查得外國營利事業實際淨利率、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。

The competent authority may assess the net profit ratio and/or onshore profit contribution ratio if sufficient evidence is found that the applicant's actual ratios are higher than the ratios declared by the applicant.

3. 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。

If there is any change of the applicant's business items and sales models during the applicable period for the net profit ratio/and or onshore profit contribution ratio being approved by the competent authority, the applicant shall need to re-apply for approval.

申請代理人 (名稱或姓名)

(蓋章)

Applicant or Agent (Name) :

(signature/seal)

公文送達地址 :

Mailing Address :

連絡人姓名 :

Contact person :

連絡電話 :

Telephone number :