

外國營利事業跨境銷售電子勞務適用淨利率、利潤貢獻程度申請書

(扣繳義務人申請專用)

Application Form for Net Profit Ratio and Profit Contribution Ratio Applicable to Cross-Border Electronic Services Provided by Foreign Profit-Seeking Enterprise
(For use of tax withholder)

扣繳義務人 (申請人) Tax Withholder (The Applicant)	名稱 Name : 宋○○
扣繳單位 Withholding Agency	名稱 Name : 甲股份有限公司
	統一編號 BAN : 12345678
	營業地址 Address : 臺北市萬華區○○路○○號○○樓
外國營利事業 基本資訊 General Information of Foreign Profit- Seeking Enterprise	國籍 Nationality : USA
	稅務識別碼或其他識別號碼 Tax Identification Number or Other Identification Number : ○○○○○○○○○○
	名稱 Name : Abc. Co., Ltd
	地址 Address : 美國加州洛杉磯○○○/LA. CA., USA
	網域名稱及網路位置 URL name/domain name/web address : WWW.E1○○○.com
聯絡電子信箱 E-mail : Elfin@eloo.com	
合約名稱及編號 Title of the Contract and Reference Number	○○○ Agreement
合約期間 Period Covered by the Contract	自 111 年 1 月 1 日至 111 年 12 月 31 日止 From (M) (D), (Y) to (M) (D), (Y)

《請依本表格式填寫，若紙張不敷使用請自行加頁 Please fill out this form. If there is not enough space, feel free to attach additional pages.》

<p>合約金額/計價方式 Contract Amount / Pricing Method</p>	<p>幣別 Currency：美金</p> <p>合約金額 Contract amount：1,000,000 元</p> <p>計價方式 Pricing method：</p> <p>付款條件 Terms of payment：收到帳單後 30 日內付款</p>
<p>銷售電子勞務模式 及類型 Models and Types of Cross-Border Electronic Services</p>	<p>(請於 <input type="checkbox"/> 內打 <input checked="" type="checkbox"/>，可複選 Please put a checkmark in the <input type="checkbox"/>; multiple choice)</p> <p>1. <input type="checkbox"/> 平臺服務之電子勞務 Online platform electronic services</p> <p>2. <input checked="" type="checkbox"/> 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 select the following electronic service types.)</p> <p><input checked="" type="checkbox"/> 線上遊戲 Online games <input type="checkbox"/> 線上廣告 Internet advertising</p> <p><input type="checkbox"/> 線上音樂 Online music <input type="checkbox"/> 線上影劇 Online drama <input type="checkbox"/> 線上視頻 Online videos <input type="checkbox"/> 雲端儲存運算 Cloud storage and computing <input type="checkbox"/> 線上社交 Social networking site <input type="checkbox"/> 線上課程 Online teaching <input type="checkbox"/> 線上諮詢 Online consultations <input type="checkbox"/> 線上資料庫 Online database <input type="checkbox"/> 電子書 E-books <input type="checkbox"/> 電子期刊 E-periodicals <input type="checkbox"/> 電子報 E-news <input type="checkbox"/> 線上拍賣 Online auction <input type="checkbox"/> 線上直播 Online broadcasts <input type="checkbox"/> 其他 Others _____</p>
<p>申請適用之淨利率 所得年度：<u>111</u> Applying for Applicable Net Profit Ratio Year of Income:<u>2022</u></p>	<p>1. <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 Being unable to provide accounting books and relevant documents, but providing contracts, major business items, onshore and offshore transaction flows, and other sufficient evidence：</p> <p><input type="checkbox"/> 提供平臺服務之電子勞務 Online platform electronic services：淨利率 30% The deemed net profit ratio is 30%.</p>

《請依本表格式填寫，若紙張不敷使用請自行加頁 Please fill out this form. If there is not enough space, feel free to attach additional pages.》

提供非平臺服務之電子勞務 Online non-platform electronic services :

電子勞務類型 Major Business Items	行業代號 Standard Industrial Code	淨利率 Net Profit Ratio

(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；電子勞務類型眾多者，請自行增加欄位填報 Please refer to standard industrial code and the net profit ratio of the profit standard of the same trade concerned for the income year, so as to properly fill in the above blanks. In the case that the profit standard of the same trade concerned for the income year has not been announced by the Ministry of Finance, please refer to that of the preceding year. Please add other form fields and fill in the relevant information at your discretion.)

2. ■ 無法提示上述 1 所列證明文件，依財政部 107 年 1 月 2 日台財稅字第 10604704390 號令及 110 年 12 月 16 日台財稅字第 11000061700 號令第 4 點第 1 款第 3 目、第 5 點第 1 款第 3 目申請適用淨利率 30% Being unable to provide the sufficient evidence listed in Item 1 above, so applying for approval of deemed net profit ratio of 30% based on the rule set out in Item 3, Subparagraph 1, Point 4 and Item 3, Subparagraph 1, Point 5 of Decree No. 10604704390 issued by the Ministry of Finance on 2 January 2018 and Decree No. 11000061700 issued by the Ministry of Finance on 16 December 2021. (電子勞務類型 Types of electronic services 線上遊戲 Online games、_____、_____)

《請依本表格式填寫，若紙張不敷使用請自行加頁 Please fill out this form. If there is not enough space, feel free to attach additional pages.》

<p>申請境內利潤貢獻程度 所得年度：111 Applying for Applicable Domestic Profit Contribution Ratio Year of Income:2022</p>	<p>1. <input type="checkbox"/>全部交易流程或勞務提供地與使用地均在我國境內，境內利潤貢獻程度為 100% Where the whole transaction flow is onshore or providing and using services are both within the territory of the Republic of China, the deemed domestic profit contribution ratio is 100%. (電子勞務類型 Types of electronic services : _____、_____、_____)</p> <p>2. <input checked="" type="checkbox"/>不屬於上述 1 所列情形，依財政部 107 年 1 月 2 日台財稅字第 10604704390 號令及 110 年 12 月 16 日台財稅字第 11000061700 號令第 4 點第 2 款第 3 目、第 5 點第 1 款第 3 目申請適用境內利潤貢獻程度 50% Under the circumstance other than that specified in Item 1 above, so applying for deemed domestic profit contribution ratio of 50% based on the rule set out in Item 3, Subparagraph 2, Point 4 and Item 3, Subparagraph 1, Point 5 of Decree No. 10604704390 issued by the Ministry of Finance on 2 January 2018 and Decree No. 11000061700 issued by the Ministry of Finance on 16 December 2021. (電子勞務類型 Types of electronic services : <u>線上遊戲 Online games</u>、_____、_____)</p>
<p>檢附文件 Attached Documents</p>	<p><input checked="" type="checkbox"/>實際負擔我國來源收入應扣繳稅款之相關證明文件(必要檢附資料)The relevant documents to prove tax withholders have borne the withholding tax of the income from Sources in the Republic of China (Required documents)</p> <p><input checked="" type="checkbox"/>外國營利事業主要營業項目證明文件(必要檢附資料) Relevant documents of major business items of the foreign profit-seeking enterprise (Required documents)</p> <p><input checked="" type="checkbox"/>外國營利事業營業內容及境內外交易流程說明(必要檢附資料) Nature of business as well as descriptions of onshore</p>

《請依本表格式填寫，若紙張不敷使用請自行加頁 Please fill out this form. If there is not enough space, feel free to attach additional pages.》

and offshore transaction flows of the foreign profit-seeking enterprise (Required documents)

相關合約範本(必要檢附資料) Sample(s) of relevant contracts (Including Chinese translation version) (Required documents)

其他證明文件 Other sufficient evidence

委任書(扣繳義務人委由代理人申請時適用) Power of Attorney (applicable to the case that the principal appoints an agent to make this application)

填報注意事項 Notices :

1. 銷售「平臺服務之電子勞務」指於網路建置交易平臺(網路虛擬商店), 供境內外買賣雙方經由網路或其他電子方式進行交易, 並向使用該平臺者收取平臺服務手續費。"Offering online platform electronic services" means that foreign profit-seeking enterprises establish platforms on the Internet (online virtual stores) for both domestic and/or overseas buyers and sellers to conduct transactions via the Internet or other electronic devices as well as collect service fees from platform users.
2. 銷售「非平臺服務之電子勞務」指銷售其提供買受人使用之電子勞務, 模式包括 "Offering non-platform electronic services" means that foreign profit-seeking enterprises provide cross-border electronic services to purchasers in the following manners :
 - (1) 透過自行架設之網站銷售電子勞務, 並自行向買受人收取銷售價款。Selling electronic services via websites set up by themselves and collecting sales amounts directly from buyers.
 - (2) 透過外國平臺業者銷售電子勞務, 自行向買受人收取銷售價款, 買賣雙方或一方另行給付外國平臺業者手續費。Selling electronic services through foreign platform operators and collecting sales amounts directly from buyers; either buyers and/or sellers pay service fees to platform operators.
 - (3) 透過外國平臺業者銷售電子勞務, 未自行收取而係由該平臺業者收取銷售價款者, 該平臺業者於扣除手續費後將剩餘價款交付外國非平臺電子勞務

《請依本表格式填寫, 若紙張不敷使用請自行加頁 Please fill out this form. If there is not enough space, feel free to attach additional pages.》

業者。Selling electronic services through foreign platform operators; platform operators collect sales amounts from buyers and transfer the remaining amounts after deducting their service fees to the aforesaid foreign non-platform electronic service providers.

3. 稽徵機關如查得外國營利事業跨境銷售電子勞務之實際淨利率、境內利潤貢獻程度高於扣繳義務人申請適用者，按查得資料核定。Tax authorities may assess net profit ratio or domestic profit contribution ratio applicable to cross-border electronic services provided by foreign profit-seeking enterprises based on actual ratios if sufficient evidence can be collected to prove that actual ratios are higher than those ratios declared by the tax withholders.
4. 經稽徵機關核定外國營利事業跨境銷售電子勞務適用之淨利率及境內利潤貢獻程度，於核定適用期間，其營業項目或銷售模式有變更情形者，扣繳義務人應重新申請核定。In the case of any change in business items and sales models of cross-border electronic services provided by foreign profit-seeking enterprises taking place in the applicable period of the approval of either net profit ratio and/or domestic profit contribution ratio, the tax withholders shall re-apply for approval.
5. 外國營利事業以網路傳輸方式提供專利權、商標權、著作權、秘密方法及各種特許權利等無形資產供扣繳義務人在我國境內使用者，非屬提供或銷售電子勞務範疇，不得申請核定淨利率、境內利潤貢獻程度。If transactions where foreign profit-seeking enterprises provide patents, trademarks, copyrights, secret formulas, franchises, or other intangible assets for use by tax withholders within the territory of the Republic of China via the Internet or other electronic devices are not within the scope of selling cross-border electronic services, the income of those enterprises is not eligible to apply for either net profit ratio and/or domestic profit contribution ratio.

申請人或申請代理人簽章 Applicant's or Agent's Signature / Seal：宋○○

聯絡人 Contact person：宋○○

聯絡電話 Telephone Number：(02)2311-37○○

聯絡地址 Address：臺北市萬華區○○路○○號○○樓

《請依本表格式填寫，若紙張不敷使用請自行加頁 Please fill out this form. If there is not enough space, feel free to attach additional pages.》

申請日期 Date of Application : 111.7.26

《請依本表格式填寫，若紙張不敷使用請自行加頁 Please fill out this form. If there is not enough space, feel free to attach additional pages.》