

**外國營利事業申請適用所得稅法第 25 條第 1 項規定計算所得額申請書**  
**Application for the Calculation of Business Revenue for Foreign Profit-seeking Enterprise**  
**in Accordance with the Provisions of Paragraph 1, Article 25 of the Income Tax Act**

(請依下列格式填寫，若紙張不敷使用請自行加頁)

(Please fill in the following format, and add pages if needed.)

受文者：財政部北區國稅局 **The National Taxation Bureau of the Northern Area**

Recipient:

發文日期字號：109 年 06 月 01 日第 001 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 : <b>日本 Japan</b>
	名稱 Name : <b>○○株式會社 CO., LTD.</b>
	地址 Address : <b>1-○-8 Higashi Kanda ,Chiyoda-Ku,Tokyo,Japan</b>
申請人在中華民國境內設立分支機構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 checked="" type="checkbox"/> 無分支機構及營業代理人 Having neither a branch office nor a business agent.
	<input type="checkbox"/> 有分支機構 Having a branch office. 名稱 Name : 統一編號 Business Administration No. (BAN) : 地址 Address :
	與總公司業務劃分及參與本案情形 : Please explain the business division compared with the head office's and participation in the transaction.
	<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 : <b>北區股份有限公司 Northern Area CO., LTD.</b>
	統一編號 BAN : <b>12345678</b>
	總公司營業登記地 Address : <b>桃園市桃園區三元街 xxx 號 3 樓 3F., No.xxx, Sanyuan St., Taoyuan Dist., Taoyuan City 330, Taiwan(R.O.C)</b>
申請人與給付人是否為關係人： <input type="checkbox"/> 關係人 <input checked="" type="checkbox"/> 非關係人 (請於□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	<b>○○合約</b> <b>○○AGREEMENT</b>
合約期間 Period covered by the contract	<b>自 109 年 01 月 01 日至 109 年 12 月 31 日止</b> <b>From Jan.1 2020 to Dec. 31 2020</b>
納稅方式 Tax payment (請於□內打√) (Please check the appropriate box)	<input type="checkbox"/> 分支機構結算申報 (所得稅法第 98 條之 1 第 1 款) Branch office files annual income tax return (in accordance with the provision of Subparagraph 1 of Article 98-1 of Income Tax Act) <input type="checkbox"/> 營業代理人扣繳 (所得稅法第 98 條之 1 第 2 款) Business Agent shall withhold the tax (in accordance with the provision of Subparagraph 2 of Article 98-1 of Income Tax Act)

	<input type="checkbox"/> 給付人扣繳 (所得稅法第 98 條之 1 第 2 款) Payer shall withhold the tax at the time of payment if the business agent does not collect the price of goods pursuant to contractual agreement (in accordance with the provision of Subparagraph 2 of Article 98-1 of Income Tax Act) <input checked="" type="checkbox"/> 給付人扣繳 (所得稅法第 98 條之 1 第 3 款) Payer shall withhold the tax at the time of payment (in accordance with the provision of Subparagraph 3 of Article 98-1 of Income Tax Act).
所得類別 Items of income	<input type="checkbox"/> 經營國際運輸 International transport <input type="checkbox"/> 承包營建工程 Construction contracting <input type="checkbox"/> 出租機器設備 Machinery and equipment leasing <input checked="" type="checkbox"/> 提供技術服務 Providing technical services
交易內容(請於 <input type="checkbox"/> 內打√) Content of the transaction (Please check the appropriate box)	交易內容摘要 Summary of transaction content : <u>提供設備設計、安裝服務。The transaction includes providing equipment design and installation.</u> <input type="checkbox"/> 承包工程名稱 _____ Name of contracting construction : _____ <input type="checkbox"/> 出租機器設備名稱及數量 _____ Name and quantity of leasing machinery and equipment : _____ <input checked="" type="checkbox"/> 提供技術服務內容 Content of technical services provided : <input type="checkbox"/> 行銷 (一般行政事務以外之技術性行銷服務) Marketing (technical marketing services other than general administrative affairs) <input type="checkbox"/> 管理 (一般行政事務以外之技術性管理服務) Management (technical management services other than general administrative affairs) <input checked="" type="checkbox"/> 技術 Technical ( <input checked="" type="checkbox"/> 安裝 Installation、 <input type="checkbox"/> 監督 Supervision、 <input type="checkbox"/> 測試 Test、 <input type="checkbox"/> 檢驗 Inspection、 <input type="checkbox"/> 維修 Maintenance、 <input checked="" type="checkbox"/> 諮詢 Consultation、 <input type="checkbox"/> 支援 Support、 <input checked="" type="checkbox"/> 設計 Design、 <input type="checkbox"/> 規劃 Planning、 <input checked="" type="checkbox"/> 教育訓練 Education and training、 <input type="checkbox"/> 電信電訊傳輸 Telecommunications transmission、 <input type="checkbox"/> 其他 Other: _____ ) <input type="checkbox"/> 研究與發展 Research and Development <input type="checkbox"/> 資訊處理 Information Processing ( <input type="checkbox"/> 資料處理 Data processing <input type="checkbox"/> 資料分析 Data analyzing <input type="checkbox"/> 區域網路使用 Support LAN use <input type="checkbox"/> 客製化系統發展 Customized system development <input type="checkbox"/> 系統諮詢 System consulting <input type="checkbox"/> 系統定義 System definition <input type="checkbox"/> 系統開發 System development <input type="checkbox"/> 系統測試 System testing <input type="checkbox"/> 系統維護 System maintenance <input type="checkbox"/> 其他 Other: _____ ) 其他 Other : _____
合約金額/計價方式 Contract amount / Pricing method	幣別 Currency : 日幣 JPY 合約金額 Contract amount : 15,000,000 計價方式 Pricing method : 總額計算 Lump Sum 付款條件 Terms of payment : 簽約 25%、設計完成 50%、安裝完成 25% Signing 25% Complete design 50% Complete installation 25%
與本合約有關之其他收入 Other income related to this contract	(服務成果之智慧財產權若約定屬申請人所有，或涉及專門技術、秘密方法、軟體等無形資產之授權使用，如未另行授權並收取報酬，請自合約價款劃分權利金，並說明劃分依據及提供雙方往來文件或資料) (Please divide the royalty from the contract price, explain the basis of allocation, and provide documents or information if the intellectual property right of the service result is owned by the applicant, or involves the authorized use without separate authorization and remuneration of intangible assets such as expertise, secret methods, software, etc.)

二、成本費用分攤計算困難之原因：(必填) 須依實際狀況派遣專業人士來台、提供各項技

術安裝、諮詢服務，無法區分個案執行時間，故成本分攤計算困難

The reasons why the cost and expenses of which are difficult to calculate: (required) Because the calculation of cost and expenses depend on the actual situation such as professionals coming to Taiwan, providing technical installation and consulting services which are difficult to divide working hours.

三、其他補充事項 無

Other supplemental matters : No

四、隨文檢附下列文件

Please enclose the following documents with this application form :

(一) 合約書 (含中譯本) 影本；海運事業委託中華民國船務代理業經營業務者，應檢附船務代理合約 (含中譯本) 影本及航政機關核准代理登記之文件影本。

**A photocopy of the contract (with a Mandarin transcript);** the photocopy of the shipping agency contract (with a Mandarin transcript) and the document for agency registration issued by the competent authority if the shipping business delegates the shipping agency of the Republic of China to operate the business.

(二) 授權書正本 (由申請人在中華民國境內之固定營業場所申請者，免附；營業代理合約或船務代理合約已約定相關代理範圍者，則檢附該代理合約影本)。

**The original power of attorney** (This attachment is not required if the applicant is the fixed place of business in the territory of the Republic of China; a photocopy of the agency contract is required if the relevant agency scope has been agreed in the business agency contract or shipping agency contract.)

申請代理人 (名稱或姓名) Application or Agent (Name) : **北區股份有限公司 Northern Area CO., LTD. (蓋章)(signature/seal)**

公文送達地址 : **桃園市桃園區三元街 xxx 號 3 樓 3F., No.xxx, Sanyuan St., Taoyuan Dist., Taoyuan City 330, Taiwan(R.O.C)**

Address for service :

連絡人姓名 Contact person : **王○○ Wang**

連絡電話 Telephone number : **03-123-6789**

## POWER OF ATTORNEY

We, ○○ Corporation, a company organized and existing under the laws of Japan, having its head office at 1-○-8 Higashi Kanda, Chiyoda-Ku, Tokyo, Japan and has no fixed place of business in the Republic of China, hereby appoint Bai Chi Co. Ltd., at 3F, No.156, Sanyuan St., Taoyuan District, Taoyuan City, Taiwan, Republic of China, to act jointly and/or severally, as our attorney-in-fact in the Republic of China, to file and prosecute on our behalf all applications for the deemed profit basis which is based on Article 25 of the Income Tax Law for water treatment electromechanical device engineering adviser service provided to Bai Chi Co. Ltd.

IN WITNESS WHEREOF,

We have executed this power-of-attorney on 1 January 2011

○○ Corporation (type)

David Wang (signature)

David Wang (type)

Vice President-Tax (type)