

## 外國營利事業勞務報酬或營業利潤適用淨利率申請書

(扣繳義務人申請專用)

## Application Form for Applicable Net Profit Ratio of Remuneration for Services or Business Profit of Foreign Profit-Seeking Enterprise

(For use of tax withholder)

申請人 (扣繳義務人*) The Applicant (Tax Withholder *)	名稱 Name :
	統一編號 BAN :
	營業地址 Address :
外國營利事業 基本資訊 General Information of Foreign Profit-Seeking Enterprise	國籍 Nationality :
	稅務識別碼或其他識別號碼 Tax Identification Number or Other Identification Number :
	名稱 Name :
	地址 Address :
申請人與外國營利事業是否為關係人： <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 foreign profit-seeking enterprise 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 :

\*：114 年 1 月 1 日以後之給付，扣繳義務人欄位請填機關、行政法人、團體、學校、事業、破產財團之破產管理人、執行業務者、信託行為之受託人之名稱或姓名。For payments made from January 1, 2025, the "Tax Withholder" shall be the organization, non-departmental public body, institution, school, enterprise, administrator of bankrupt estate, practitioner of profession, or trustee.

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外國營利事業主要營業項目說明 Descriptions of major business items of Foreign Profit-Seeking Enterprise	
申請適用之淨利率 所得年度：____ Applying for Applicable Net Profit Ratio Year of Income: ____	應提示合約、外國營利事業主要營業項目及足資證明文件，申請適用行業代號____，淨利率____% Providing contracts, major business items of the foreign profit-seeking enterprise and other sufficient evidence; and applying for applicable Standard Industrial Code:____ and 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) (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 the case that 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.)
檢附文件 Attached Documents-	<input 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) <input 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) <input type="checkbox"/> 外國營利事業營業內容說明(必要檢附資料)Descriptions of business activities of the foreign profit-seeking enterprise(required information) <input type="checkbox"/> 已簽署生效之合約(必要檢附資料)Relevant contracts have been signed (Including Chinese translation

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	version) (required information) <input type="checkbox"/> 其他證明文件 Other sufficient evidence <input type="checkbox"/> 前 3 年度曾經稽徵機關核定淨利率核准函 Approval letter of the assessed net profit ratio issued by tax authorities within the three recent years <input type="checkbox"/> 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 Notes : 1. 稽徵機關如查得外國營利事業勞務報酬或營業利潤之實際淨利率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 of remuneration for services or business profit 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 applicants. 2. 經稽徵機關核定外國營利事業勞務報酬或營業利潤之淨利率，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。If there is any change of the business items and sales models of the foreign profit-seeking enterprise during the applicable period of the approval of net profit ratio of remuneration for services or business profit, the tax withholders shall re-apply for approval.	

申請人(扣繳義務人)或申請代理人簽章 Applicant's (Tax withholder'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 Date of Application :

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