

在中華民國境內無固定營業場所及營業代理人之

營利事業所得稅聲明事項表

Declaration of Business Income Tax for Profit-Seeking Enterprise
Having No Permanent Establishment and Business Agent in R.O.C.

納稅者 Taxpayer	所得所屬期間 <u> </u> / <u> </u> / <u> </u> ~ <u> </u> / <u> </u> / <u> </u> YYY MM DD YYY MM DD	
納稅代理人 Tax Agent	統一編號或身分證統一編號 Business ID No. or ID No.	

本營利事業依納稅者權利保護法第7條第8項但書規定為重要事項陳述，特此聲明，並檢附相關證明文件。

I hereby declare that in my case there are some items or material facts which are compiled with Paragraph 8, Article 7 of The Taxpayer Rights Protection Act, and submit the supplementary documents.

聲明事項 Presentation		
編號 Item	可能涉及租稅規避之事實說明 Description of facts that may involve tax avoidance	檢附證明文件 Supplementary documents
1		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
2		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

【填表說明 Instruction:】

納稅者權利保護法第7條第3項及第8項規定，納稅者基於獲得租稅利益，違背稅法之立法目的，濫用法律形式，以非常規交易規避租稅構成要件之該當，以達成與交易常規相當之經濟效果，為租稅規避。稅捐稽徵機關仍根據與實質上經濟利益相當之法律形式，成立租稅上請求權，並加徵滯納金及利息，主管機關不得另課予逃漏稅捐之處罰。但納稅者於申報或調查時，對重要事項隱匿或為虛偽不實陳述或提供不正確資料，致使稅捐稽徵機關短漏核定稅捐者，不在此限。」

According to Paragraphs 3 and 8, Article 7 of the Taxpayer Rights Protection Act, taxpayers based on gaining tax benefits, may abuse legal forms to avoid the constituent elements of taxation by irregular transactions and attain the economic benefits equivalent to normal transactions. Such actions shall be termed tax avoidance. The tax collection authorities shall set up a claim for tax according to the legal forms equivalent to actual economic benefits and levy belated surcharges and interests. The tax collection authorities may not impose a penalty regarding tax evasion, except that taxpayers conceal, make false and misleading presentation, or provide incorrect information to material items when declaring or being investigated, which results in the tax collection authorities making an inaccurate decision.

納稅代理人簽名或蓋章_____

Tax Agent's Signature

稽徵機關收件章_____

Official Use Only

第1聯 申報後稽徵機關留存備查。Copy 1 for Tax Authority

第2聯 稽徵機關驗印後退還納稅義務人作為納稅憑證。Copy 2 for Taxpayer