

外國營利事業申請適用租稅協定營業利潤免稅申請書
Application Form for a Foreign Profit-Seeking Enterprise to
Exempt its Business Profits from Tax under an
Agreement for the Avoidance of Double Taxation

受文者：

Recipient:

發文日期字號： 年 月 日第 號

Issuing date:

Reference number:

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| 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： |
| | 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□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 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： |
| 給付人 The payer (the other party of the transaction) | 名稱 Name： |
| | 統一編號 BAN： |
| | 地址 Address： |
| 申請人與給付人是否為關係人(請於□內打✓)：□關係人、□非關係人 (關係人定義請參見「營利事業所得稅不合常規移轉訂價查核準則」第4條第1項第2款規定) Are the applicant and the payer Related Parties? (Please check the appropriate box.): <input type="checkbox"/> Related Parties <input type="checkbox"/> Unrelated Parties (For the definition of Related Parties, please refer to Subparagraph 2, Paragraph 1, Article 4 | |

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| of the “Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm's-Length Transfer Pricing”).) | |
| 適用之租稅協定及條文 The applicable Agreement for Avoidance of Double Taxation (DTA) and its provisions | 依據中華民國與_____（國名）租稅協定第__條 In accordance with the provisions of Article __ of the DTA between the ROC and _____ (name of the country) |
| 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 : |
| 二、申請人本次在中華民國境內從事營業活動之內容（請於□內打✓） Description of the underlying business activities in which the applicant is engaged within the territory of the ROC. (Please check the appropriate box[es].) | |
| <input type="checkbox"/> 承作建築、營建、安裝及裝配工程 Undertaking a building site, construction, installation, or assembly project | 工程內容 Contents of the project : _____ 工程施作對象及地點 Subject and location of the project : _____ 工程起訖期間：自__年__月__日至__年__月__日止（工程若轉包予次承包商，應包含轉包之工程期間） Commencing and ending dates of the period with which the project is associated: From __ (M) __ (D), __ (Y) to __ (M) __ (D), __ (Y). (If the project is subcontracted to subcontractors, the period spent by the subcontractors is required to be included.) |
| <input type="checkbox"/> 從事與建築工地、營建、裝配或安裝工程相關之監督活動 | 活動內容 Content of the activities : _____ 執行地點 Location : _____ 執行起訖期間：自__年__月__日至__年__月__日止 Commencing and ending dates of the period with which the |

| Performing supervisory activities in connection with a building site, construction, installation, or assembly project | activities are associated: From __ (M) __ (D), __ (Y) to __ (M) __ (D), __ (Y). | | | | | | | | | | | | | | | | | | | | |
|--|---|------------------------|--|------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <input type="checkbox"/> 提供服務 Furnishing services | <p>服務內容 Content of the services : _____</p> <p>服務起訖期間：自_年_月_日至_年_月_日止 Commencing and ending dates of the period with which the services are associated: From __ (M) __ (D), __ (Y) to __ (M) __ (D), __ (Y).</p> <p>提供服務之方式 Means by which the service is furnished : _____</p> <p>來臺員工之資料如下表 Information concerning the employees furnishing these services in the territory of the ROC is stated in the following table :</p> <table border="1" data-bbox="635 1149 1396 1541"> <thead> <tr> <th>姓名 Name</th> <th>入境日期 Arrival date</th> <th>出境日期 Departure date</th> <th>在臺服務內容 Description of services in-charge in the ROC</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> | 姓名 Name | 入境日期 Arrival date | 出境日期 Departure date | 在臺服務內容 Description of services in-charge in the ROC | | | | | | | | | | | | | | | | |
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| <input type="checkbox"/> 其他 Other(s) | (請敘明交易內容) (Please describe the transaction in detail.) | | | | | | | | | | | | | | | | | | | | |
| <p>三、申請人之關係企業在中華民國境內承包工程或提供服務之情形 (請於<input type="checkbox"/>內打✓) (適用之租稅協定「常設機構」條文無本項規定者，免填)</p> <p>Have the applicant's associated enterprises undertaken projects or furnished services within the territory of the ROC? (Please check the appropriate box.) (Please skip this question if the Article of "Permanent Establishment" under the applicable DTA does not contain such stipulations.)</p> | | | | | | | | | | | | | | | | | | | | | |

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| <p><input type="checkbox"/> 無承包工程及提供服務 No such projects or services have been undertaken or furnished.</p> |
| <p><input type="checkbox"/> 有承包工程或提供服務，惟與申請人之營業活動無關聯 Projects or services have been undertaken or furnished, but they are unrelated to the applicant's business activities.</p> |
| <p><input type="checkbox"/> 有承包工程或提供服務，且與申請人之營業活動有關聯，相關資訊如下 Projects or services have been undertaken or furnished, and they are related to the applicant's business activities. Relevant information is as follows: 關係企業名稱 Name of the associated enterprise(s) : _____ 關係企業地址 Address of the associated enterprise(s) : _____ 工程或服務內容 Description of the projects or services : _____ _____ 工程或服務之起訖期間：自_年_月_日至_年_月_日止 Commencing and ending dates of the period with which the projects or services are associated: From _(M)_(D), _(Y) to _(M)_(D), _(Y).</p> |
| <p>四、本次營業活動是否構成常設機構（請參見適用之租稅協定「常設機構」條文規定）？ （請於<input type="checkbox"/>內打✓）<input type="checkbox"/>否、<input type="checkbox"/>是 Does the carrying on of the underlying business activities constitute a permanent establishment? (Please refer to the Article of "Permanent Establishment" under the applicable DTA.) (Please check the appropriate box.) <input type="checkbox"/>No <input type="checkbox"/>Yes</p> |
| <p>五、申請人透過代理人在中華民國境內從事本次營業活動之情形（請於<input type="checkbox"/>內打✓） Does the applicant carry on the underlying business activities through an agent within the territory of the ROC? (Please check the appropriate box[es].)</p> |
| <p><input type="checkbox"/> 無透過代理人從事營業活動 No, it carries on the underlying business activities without an agent.</p> |
| <p><input type="checkbox"/> 有透過代理人從事營業活動 Yes, it carries on the underlying business activities through an agent. 代理人名稱及地址 Name and address of the agent : _____ _____ 代理範圍包括（請於<input type="checkbox"/>內打✓，可複選） The scope of the agency. (Please check the appropriate box[es].) <input type="checkbox"/> 代理申請人簽訂合約 Concluding contracts in the name of the applicant. <input type="checkbox"/> 代理申請人協商合約內容 Negotiating all terms of the contract on behalf of the applicant.</p> |

經常代表申請人交付貨物或商品 Habitually delivering goods or merchandise on behalf of the applicant.

僅以其通常之營業方式為申請人代理業務（如經紀人、一般佣金代理商或其他具有獨立身分之代理人） Merely carrying on business on behalf of the applicant in the ordinary course of the business (such as being a broker, general commission agent, or any other agent of an independent status).

其他（請敘明） Other(s). (Please describe in detail.) _____

代理人是否構成申請人之常設機構（請參見適用之租稅協定「常設機構」條文定）？
（請於內打✓） 否、是

Is a permanent establishment deemed to be constituted due to the agent's activities?
(Please refer to the Article of "Permanent Establishment" under the applicable DTA.)
(Please check the appropriate box.) No Yes

六、申請人在中華民國境內有無其他營業活動或常設機構？（請於內打✓）

Does the applicant carry on other business activities or have other permanent establishment(s) within the territory of the ROC? (Please check the appropriate box(es).)

皆無 Neither.

有其他營業活動 Carrying on other business activities :

活動內容為 Description of the activities :

申請適用租稅協定之情形（請敘明申請日期與文號或核准日期與文號）

Has the case been applied for the benefits of a DTA? (Please provide the application date and the reference number, or the approval date and the reference number) : _____

有其他常設機構 Having other permanent establishment(s) :

常設機構之名稱及地址 Name and address of such other permanent establishment(s) : _____

常設機構之營業項目 Business activities carried on through such other permanent establishment(s) : _____

常設機構參與本次營業活動之情形 Have the underlying business activities been carried on through such other permanent establishment(s)?

無參與 No.

有參與，參與情形（請敘明） Yes. (Please describe the situation.) :

七、其他補充事項 Other supplemental matters : _____

八、隨文檢附下列文件 Please enclose the following documents with this application form :

(一)合約書 (含中文譯本) 影本。

A photocopy of the contract (with a Mandarin transcript).

(二)他方締約國稅務機關出具之居住者證明。

A Certificate of Residence (Resident Certificate) issued by the tax authority of the other Contracting Party.

(三)所得相關證明文件。

Relevant documents providing information of the business profits.

(四)授權書正本。

The original power of attorney (if the case was applied for by an agent).

申請人或申請代理人簽章 Applicant'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 Application date :