

跨境銷售電子勞務之外國營利事業申請退還溢扣繳稅款金額彙總表

Consolidated Table of Refund for Tax Over-Withheld from Foreign Profit-Seeking Enterprise Selling Cross-Border Electronic Services

單位：新臺幣元 Currency: TWD

外國營利事業 Foreign Profit-Seeking Enterprise		名稱Name：									
		統一編號Business Administration No.(BAN)：(未辦理稅籍登記者免填Please skip this column if the foreign profit-seeking enterprise does not apply for tax registration.)									
扣繳單位所在地之轄區國稅局 The National Taxation Bureau where the withholding agency is located.			財政部○○國稅局 National Taxation Bureau of ○○, Ministry of Finance								
編號 No.	取得 收入日 Date of money received	扣繳單位所 轄稽徵機關 The taxation authority where the withholding agency is located.	扣繳單位名稱 Name	扣繳單位 統一編號 Business Administratio n No.	營業收入淨額 或平臺手續費 Net Operating Revenue or Platform Fees(A)	成本費用(B) 或淨利率(C) Cost and Expense or Net Profit Ratio	境內利潤貢獻 程度 Domestic Profit Contribution Ratio(D)	應稅所得額 (E)=[(A)- (B)]×D 或(A)×(C)×(D) Taxable Income	已扣繳稅額 (F) Tax Withheld	應扣繳稅額 Tax Should Be Withheld (G)=(E)×20%	溢扣繳稅額 Tax Over- Withheld (H)=(F)-(G)
		(○○分局/稽徵所/ 服務處)									
小 計 Subtotal											
應稅所得額之計算方式 Explanation for Taxable income Calculation <input type="checkbox"/> 非屬我國來源收入，應稅所得額為0元 If the income is not the R.O.C. source income, the taxable income is \$0. <input type="checkbox"/> (營業收入淨額－成本及費用)×核實認定境內利潤貢獻程度(Net Operating Revenue -Cost and Expense)×Domestic Profit Contribution Ratio <input type="checkbox"/> 營業收入淨額×核定淨利率×核定境內利潤貢獻程度Net Operating Revenue×Net Profit Ratio×Domestic Profit Contribution Ratio <input type="checkbox"/> 外國平臺業者申請以減除轉付價款後之平臺手續費課徵所得稅 Foreign platform fees are the difference between the money paid by customers and the money transferred to commodity or service providers. <input type="checkbox"/> (營業收入淨額－成本及費用)×核實認定境內利潤貢獻程度(Net Operating Revenue -Cost and Expense)×Domestic Profit Contribution Ratio <input type="checkbox"/> 營業收入淨額×核定淨利率×核定境內利潤貢獻程度Net Operating Revenue×Net Profit Ratio×Domestic Profit Contribution Ratio											

註：1. 請依各扣繳單位所轄稽徵機關之溢扣繳稅款小計。Please subtotal amount of column (H) (tax over-withheld).

2. 未經稽徵機核定適用之淨利率或境內利潤貢獻程度者，其未申請核定之項目請以100%填報。

Please fill out 100% in the column of net profit ratio(C) or domestic profit contribution ratio(D) which is not assessed by the tax authorities.

3. 申請核認非屬我國來源收入者，(B)、(C)、(D)欄免填。Please skip column (B), (C) and (D) if applying for non R.O.C. source operating revenue or platform fees.