

跨境銷售電子勞務之外國營利事業申請退還溢扣繳稅款申請書
Application Form for Refund of Tax Over-Withheld from Foreign Profit-Seeking Enterprise Selling Cross-Border Electronic Services

受文者 Recipient :

(請於取得收入之日起5年內向稽徵機關提出申請)

(Please file an application to the tax collection authority within 5 years from the date of the money is received.)

申 請 人	外國營利事業 Foreign Profit-Seeking Enterprise	<p>名稱 Name :</p> <p>統一編號 Business Administration No.(BAN) : (未辦理稅籍登記者免填 Skip this section if the foreign profit-seeking enterprise does not apply for tax registration.)</p> <p>國籍 Nationality :</p> <p>地址 Address :</p> <p>網域位址 URL Name/Domain Name/Web Address : (填寫範例 Example : http://www.etax.nat.gov.tw/)</p>
A P P l i c a n t	代 理 人 (外國營利事業自行申請者免填) Agent (Only available for application on behalf of the foreign profit-seeking enterprise)	<p>名稱 Name :</p> <p>統一編號 Business Administration No.(BAN) :</p> <p>地址 Address :</p> <p><input type="checkbox"/>是 Yes <input type="checkbox"/>否 No 為扣繳單位 Withholding agency (請於<input type="checkbox"/>內打 v Please check the appropriate boxes.)</p>
所 得 年 度 Year of Income		
案 件 類 型 (請於 <input type="checkbox"/> 內打 v) Type of cases (Please check the appropriate boxes.)		<p>A. <input type="checkbox"/>非我國來源收入誤扣繳稅款案件 Tax withheld on the basis of non R.O.C. source income.</p> <p>B. <input type="checkbox"/>經稽徵機關核定實際所得額或淨利率、境內利潤貢獻程度 Tax withheld on the basis of the income, the net profit ratio or domestic profit contribution ratio assessed by the taxation authority.</p> <p>C. <input type="checkbox"/>外國平臺業者申請以所收取之銷售價款減除轉付價款後之平臺手續費課徵所得稅 Tax withheld on the basis of foreign operator platform fees which are the difference between the money paid by customers and the money transferred to commodity or service providers.</p>

申請退稅金額 Tax refundable	新臺幣_____元 (=已扣繳稅額_____元－應扣繳稅額_____元) NT\$_____ (=tax withheld－tax should be withheld)
檢 附 文 件 (請於 <input type="checkbox"/> 內打 v) Documents attached (Please check the appropriate boxes.)	<input type="checkbox"/> 授權書(外國營利事業自行申請者免附) The original power of attorney (If the case was applied for by an agent). <input type="checkbox"/> 申請按稽徵機關核定實際所得額、淨利率或境內利潤貢獻程度計算所得額者，應檢附核准函(影本)或填報核准函文號_____。 For tax withheld on the basis of the income, the net profit ratio or domestic profit contribution ratio assessed by the taxation authority, attached photocopies for approval letter or reference number of the said letter. <input type="checkbox"/> 外國平臺業者收取全額銷售價款但申請按平臺手續費課徵所得稅者，應檢附轉付價款證明(影本)及該轉付價款已完納我國所得稅之證明(影本) For tax withheld on the basis of platform fees of foreign operators, attached photocopies for money transfer statement and the related photocopied R.O.C. tax statement. <input type="checkbox"/> 合約書(影本) A photocopy of the contract. <input type="checkbox"/> 商業發票或所得計算證明文件(影本) Invoices or relevant photocopied documents providing information of income calculation <input type="checkbox"/> 扣繳憑單備查聯(第 2 聯) Withholding Tax Statement (Copy II) <input type="checkbox"/> 申請退還溢扣繳稅款金額彙總表 Consolidated Table for Refund of Tax Over-Withheld. <input type="checkbox"/> 扣繳稅額繳款書、更正前後扣繳憑單及申報書(外國營利事業委託扣繳單位申請退還溢扣繳稅款者應檢附) The original tax payment statements, the original and amended withholding tax statements and withholding tax returns.(Only available for withholding agency appointed by the foreign profit-seeking enterprises)

申請人或申請代理人簽章：

Applicant or an agent's seal and signature：

聯絡人 Contact person：

聯絡電話 Telephone No.：

聯絡地址 Address：

申請日期 Application date：