外國營利事業跨境銷售電子勞務申請適用

淨利率、利潤貢獻程度委任書(範本)

Power of Attorney for Application of Net Profit Ratio and Profit Contribution Ratio Applicable to Cross-Border Electronic Services Provided by Foreign Profit-Seeking Enterprise (Sample)

委任人＿＿（外國營利事業名稱）＿＿，為依據＿＿（國家或地區名稱）＿＿法律成立之公司，營業地址係登記於＿＿＿＿＿＿＿＿，本公司在中華民國境內無固定營業場所及營業代理人，茲委任受任人＿＿（公司名稱或個人姓名）＿＿，依財政部 107 年 1 月 2 日台財稅字第 10604704390 號令規定，向中華民國＿＿＿＿國稅局申請下列稅務事項(可複選)：

I,＿＿＿＿＿＿＿＿(foreign profit-seeking enterprise's name) organized and incorporated in accordance with the laws of ＿＿＿＿＿＿＿＿(foreign country's or area's name), residing at (foreign profit-seeking enterprise's registered address), having neither a fixed place of business nor a business agent within the territory of the Republic of China, hereby appoint (your agent's full legal name) as my Attorney-in-Fact ("Agent"), based on Decree No. 10604704390 issued by the Ministry of Finance (MOF) on 2 January 2018, to make the application for the following taxation matters (multiple choice) with the National Taxation Bureau of ＿＿＿＿＿＿ , MOF:

□跨境銷售電子勞務適用之淨利率 Net Profit Ratio Applicable to Cross-Border Sales of Electronic Services

□跨境銷售電子勞務適用之利潤貢獻程度 Profit Contribution Ratio Applicable to Cross-Border Sales of Electronic Services

委任期間自____年 __月 __日起至____年___月___日止，本公司與受任人終止前揭委任稅務契約時，委任書於終止時失效，特立此委任書為憑。

This Power of Attorney is valid from_____(dd/mm/yyyy) to (dd/mm/yyyy). Where the agent and I terminate this agreement of mandate of the aforesaid taxation matters, this Power of Attorney will be revoked immediately. This Power of Attorney is shown as proof therefor.

委任人 Principal

外國營利事業名稱 Foreign Profit-Seeking Enterprise：

負責人、代表人或管理人/簽名 Person in Charge, Representative or Manager (Signature/Date)：

受任人 Agent：

機構名稱 Agent’s Full Legal Name：

負責人、代表人或管理人/簽名 Person in Charge, Representative or Manager (Signature/Date)：