

中華民國
財政部○○國稅局

National Taxation Bureau of _____, Ministry of Finance, R.O.C.

____年度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申報書
Business Income Tax Return
(Profit-Seeking Enterprise Having No Permanent Establishment and Business Agent in R.O.C. Applied Only)

收件編號 Case Reference No. :

納稅義務人 Taxpayer	名稱 Name							
	扣繳單位統一編號 Tax Code Number of Withholding Agency				身分編號 FINI ID			
	居住地國或地區代碼 Tax Jurisdiction Code				稅務識別碼 Tax Identification Number (TIN)			
地址 Address								
所得類別 Category of Income	1. <input type="checkbox"/> 財產交易所得 Income from Property Transactions							
	2. <input type="checkbox"/> 轉讓緩課股票所得 Income from Transactions of Tax-deferred Stocks							
	3. <input type="checkbox"/> 債券利息 Interest of Bonds							
	4. <input type="checkbox"/> 所得稅法第 4 條之 4 規定之房屋、土地、房屋使用權、預售屋及其坐落基地暨股份或出資額交易所得 Income from Transactions of House and Land, The Right To Use a House, Presale House and its Land, and Company Shares or The Amount of Investment According to Article 4-4 of The Income Tax Act							
	5. <input type="checkbox"/> 國外減量額度 (國外碳權) 交易所得 (Income from Transactions of Foreign Carbon Credits)							
	6. <input type="checkbox"/> 其他 (借券收入、權益補償或其他) Other Income (Securities Lending Revenue, Compensate for Securities Entitlements, or Other Income)							
所得期間 Period of Income	自	年	月	日起至	年	月	日止	
	From	Year	Month	Day	to	Year	Month	Day
<input type="checkbox"/> 所得類別 1~3、5、6 適用 Category of Income 1~3、5、6 only				<input type="checkbox"/> 所得類別 4 適用 Category of Income 4 only				
稅額計算方式 Tax Computation				[應填寫「交易所得稅法第 4 條之 4 規定房屋、土地、房屋使用權、預售屋及其坐落基地、股份或出資額之收入、成本、費用、損失明細表」] [Please complete the "Form of Income from Transactions of House and Land, The Right To Use a House, Presale House and its Land, and Company Shares or The Amount of Investment According to Article 4-4 of The Income Tax Act"]				
項目 Item	1	2	3	5	6			
收入總額(a) Gross Income								
成本及費用(b) Cost and Expense								
所得淨額(c=a-b) Net Income								
稅率 (d) Tax Rate	20%	21%	15%	20%	20%	21%		
應納稅額【e=c×d】 Tax Payable							(A)	
扣繳稅額 Withholding Tax							(D)	
所得類別 6. 其他之適用稅率：借券收入，適用稅率為 20%；權益補償，適用稅率為 21%；其他，適用稅率為 20%。 In Category of Income 6, the tax rate of securities lending income is 20%, the tax rate of compensate for securities entitlements income is 21%, and the tax rate of other income is 20%.				所得類別 4 Category of Income 4 應納稅額 Tax Payable(G) _____				
應納稅額合計 Total Tax Payable(A)+(G)						自繳稅額 Tax Paid(A)+(G)-(D)		
納稅代理人 Tax Agent	名稱/姓名 Name of Agent					申報日期 Date of Filing	年 月 日 Year/Month/Date	
	統一編號或身分證統一編號 Business ID No. or ID No.					納稅代理人 印信欄 Agent Seal		
	地址 Address							
	電話 Telephone No.							

本申報書係依據所得稅法、同法施行細則第 60 條及財政部 96 年 12 月 14 日台財稅字第 09604548060 號令規定辦理。

This tax return is prescribed accordance to the Income Tax Act, Article 60 of the Enforcement Rules of the Income Tax Act, and Explanatory Decree No.09604548060 issued by the MOF on 14 December 2007.

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

第 3 聯 稽徵機關驗印後退還代理單位 (人) 留存。 Copy 3 for Agent

【注意事項 Note:】

1. 納稅者如有依納稅者權利保護法第 7 條第 8 項但書規定，為重要事項陳述者，請另填報『營利事業所得稅聲明事項表』並檢附證明文件。

If taxpayers believe that there are some items or material facts which are compiled with Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, please fill in the Declaration of Business Income Tax for Profit-Seeking Enterprise Having No Permanent Establishment and Business Agent in R.O.C., submit the supplementary documents as well.

2. 納稅者權利保護法第 7 條第 3 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。」

According to Paragraph 3, 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.

3. 納稅者權利保護法第 7 條第 8 項規定：「第 3 項情形，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 Paragraph 8, Article 7 of the Taxpayer Rights Protection Act, in the case of Paragraph 3, Article 7 of the Taxpayer Rights Protection Act, 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.

4. 「居住地國或地區代碼」填寫，請至各地區國稅局網站參閱國家代碼表。

Please fill in the “Tax Jurisdiction Code” according to the list of country codes on the website of the National Tax Bureau, the Ministry of Finance.

5. 「稅務識別碼」指稅捐稽徵機關用於辨識該納稅義務人之編號或具同等功能之其他識別碼，如無稅務識別碼，請填寫「NOTIN」。

“Tax Identification Number, TIN,” refers to a number used by the tax collection authorities of the tax jurisdiction in which the taxpayer is a resident in order to identify the taxpayer, or any other identification number with equivalent functions for tax purposes. If TIN is not available, please fill in “NOTIN”.

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 _____/_____/_____/~_____/_____/_____ YYY MM DD YYY MM DD Period of Income	
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