

中 華 民 國
財 政 部 ○ ○ 國 稅 局

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

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

Income Tax Return for Profit-Seeking Enterprise Having no Permanent Establishment and Business Agent

(本申報書僅供外國營利事業跨境銷售電子勞務申報使用)

(This Return Exclusively For Foreign Profit-Seeking Enterprise Selling Cross-Border Electronic Services)

收件編號 Case Reference No.:

金額單位：新臺幣元 (Unit: NTD)

是否已辦理營業稅稅籍登記： 是(統一編號：) 否

Have you established the business taxation registration?

Yes (Business ID No.:)

No

納稅義務人 Taxpayer	名稱 Name	
	負責人姓名 Name of Representative Person	
	居住地國或地區代碼 Tax Jurisdiction Code	居住地國稅務識別碼 Tax Identification Number (TIN)
	電子郵件信箱 E-mail	聯絡電話 Telephone No.

註：「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，「居住地國稅務識別碼」指居住地國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」。

Note: 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; "Tax Identification Number" 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"

所得期間 Period of Income	自	年	月	日	至	年	月	日	止
	From	Year	Month	Day	to	Year	Month	Day	

經營模式 Business Models of Electronic Services	<input type="checkbox"/> 1. 提供平臺服務之電子勞務 To offer platform electronic services
	<input type="checkbox"/> 2. 提供非平臺服務之電子勞務 To offer non-platform electronic services
	<input type="checkbox"/> 3. 同時經營1及2項目 To operate concurrently item 1 and item 2

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	主要營業項目 (1) Major Business Items	行業標準代號 (2) Standard Industrial Code	營業收入淨額 (3) Net Operating Revenue	成本費用減除方式 Cost and Expense Deduction Method	成本費用 (4) Cost and Expense	境內利潤貢獻程度 (5) Domestic Profit Contribution Ratio	所得額 (6) Income Amount
	合計 Total						

單位：新臺幣元; %
Unit: NTD; %

註：
Notes:

一、如有兩個以上主要營業項目，或同一主要營業項目有不同境內利潤貢獻程度，請分項填列。When there are two or more major business items, or if one major business item has varied domestic profit contribution ratios, please fill in the items separately.

二、成本費用減除方式：1. 核實減除、2. 依主要營業項目適用之同業利潤標準計算、3. 以淨利率 30% 計算。Cost and expense deduction method: 1. Actual Recognition, 2. Calculated by the standard net profit ratio of the major business item, or 3. Calculated by the deemed net profit ratio 30%.

三、核實減除成本費用者：所得額(6)=[營業收入淨額(3)-成本費用(4)]×境內利潤貢獻程度(5) Actual Recognition: Income Amount (6) = [Net Operating Revenue (3) - Cost and Expense (4)] × Domestic Profit Contribution Ratio (5).

四、依財政部 107 年 1 月 2 日台財稅字第 10604704390 號令第 4 點規定申請適用淨利率者：For those who apply for the net profit ratio according to point 4 of Decree No. 10604704390 issued by the MOF on 2nd January 2018:
 成本費用(4)= 營業收入淨額(3) x (1-核定淨利率) Cost and Expense (4) = Net Operating Revenue (3) x (1 - Assessed Net Profit Ratio)
 所得額(6)= [營業收入淨額(3)-成本費用(4)] x 境內利潤貢獻程度(5) Income Amount (6) = [Net Operating Revenue (3) - Cost and Expense (4)] × Domestic Profit Contribution Ratio (5)
 申請適用淨利率及境內利潤貢獻程度是否已取具核准函 Has your approval letter for the net profit ratio and domestic profit contribution ratio been obtained?
 是 Yes; 請填寫核准文號 Please fill in the approval letter No. #: _____ 國稅局 National Taxation Bureau of _____
 否 No; 請填寫「外國營利事業跨境銷售電子勞務適用淨利率、利潤貢獻程度申請書」及檢附相關文件併同本申報書辦理申請。Please fill out the “Application Form for Net Profit Ratio and Profit Contribution Ratio Status Applicable to Cross-Border Electronic Services Provided by Foreign Profit-Seeking Enterprise” and attach relevant documentation to apply for those ratios together with filing this tax return.

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營業收入調節 Operating Revenue Adjustment	<p>本年度申報營業收入淨額 Net operating revenue amount of the filing year declared \$ _____ 元 與申報營業稅銷售額相差 and the declared sales amounts on business tax return carry a differential of \$ _____ 元，說明如下 which is explained as follows: 申報營業稅銷售額 Declared sales amounts on business tax return at \$ _____ 元 加 Addition items:</p> <ol style="list-style-type: none">1. 非屬營業稅課稅範圍，但為中華民國來源收入且非屬所得稅法第88條扣繳範圍 Not falling under the business tax levying scope but is income from sources in the R.O.C. and is not part of the withholding scope in accordance with Article 88 of the Income Tax Act at \$ _____ 元2. 其他 Other at \$ _____ 元 說明 Description: _____ <p>減 Subtraction items:</p> <ol style="list-style-type: none">1. 代收轉付款項 (請附證明文件，註) Amount transferred to non-platform service providers (please attach relevant documentation) at \$ _____ 元 (1) 屬中華民國來源收入 Income from sources in the R.O.C. at \$ _____ 元 (2) 非屬中華民國來源收入 Income not from sources in the R.O.C. at \$ _____ 元2. 其他 (請附證明文件) Other (please attach relevant documentation) at \$ _____ 元 說明 Description: _____ <p>註：減項中代收轉付款項屬中華民國來源收入者，應檢附相關合約、轉付價款證明及已完納我國所得稅之證明文件 [例如本年度各月份辦理申報營利事業所得稅扣繳明細申報書(外國平臺業者彙報轉付所得專用)]；非屬中華民國來源收入者，請檢附相關合約及轉付價款證明。</p> <p>Note: Those with subtraction items transferred to non-platform service providers that are income from sources in the R.O.C. shall submit relevant contracts, documents of payment to non-platform service providers, and certification of income tax which has fully paid [i.e., monthly declarations of 「Business Income Tax Detailed Withholding Tax Return (Solely for the Use of Foreign Platform Operators to Declare Collection and Transfer)」 for the year]; those with income not from sources in the R.O.C. please submit relevant contracts and documents of payment to foreign non-platform service providers.</p>
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應納稅額 計算 Tax Amount Payable Calculation	<p>所得額合計數 Total Income Amount _____ + 非營業收入 Non-Operating Revenue _____ - 非營業費用或損失 Non-Operating Expense (or Loss) _____ = 課稅所得額 Taxable Income _____</p> <p>(課稅所得額 Taxable Income _____ - 適用租稅協定營業利潤免稅金額 Amount of Application for Tax Exemption of Business Profit under the Avoidance of Double Taxation Agreement _____) × 稅率 Tax Rate _____ % = 應納稅額 Tax Amount Payable _____</p> <p>註：適用租稅協定者請填報下欄資訊，無申請者免填。Note: If you apply for the Avoidance of Double Taxation Agreement, please fill in the following columns; if not, just skip it.</p>		
適用租稅 協定 Application for the Avoidance Double Taxation Agreement	<p>是否已取具適用租稅協定核准函? Have you obtained an approval letter for the Avoidance of Double Taxation Agreement?</p> <p><input type="checkbox"/> 是 Yes, 請填寫適用本國與____國之租稅協定及核准文號 Please fill in the country code (refer to the list of country codes on the website of the National Tax Bureau) _____ of the Avoidance of Double Taxation Agreement and the approval letter No. #: _____ 國稅局 National Taxation Bureau of _____</p> <p><input type="checkbox"/> 否 No, 請填寫「外國營利事業跨境銷售電子勞務申請適用租稅協定營業利潤免稅申請書」及檢附相關文件併同本申報書辦理申請。Please fill out the “Application Form for a Foreign Profit-Seeking Enterprise Selling Cross-Border Electronic Services to Exempt its Business Profits from Tax under the Avoidance of Double Taxation Agreement?” and attach relevant documentation to apply for the business profit tax exemption together with filing this tax return.</p>		
<p><input type="checkbox"/> 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，另填報「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」並檢附相關文件。</p> <p>If taxpayers believe that there are some items or material facts which comply 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”, and submit the supplementary documents.</p>			
納稅代理人 Tax Agent	名稱/姓名 Name of Agent		蓋收件章處 Column for Case Receiving Stamp
	統一編號 或身分證統一編號 Business ID No. or ID No.		財政部○○國稅局 National Taxation Bureau of _____, Ministry of Finance 在臺無固定場所及營業代理人 營利事業所得稅電子申報收件章 Case Receiving Stamp for Income Tax Return For Profit-Seeking Enterprise Having No Permanent Establishment And Business Agent
	通訊地址 Correspondence Address		<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> 申報日期 Declared Date : 更正日期 Correction Date : 時 間 Time : </div>
	聯絡電話 Telephone No.		
	電子郵件信箱 E-mail		分局、稽徵所 Branch, Office

本申報書係依據所得稅法施行細則第 60 條及財政部 107 年 1 月 2 日台財稅字第 10604704390 號令規定辦理。This return form is prescribed in accordance with Article 60 of the Enforcement Rules of the Income Tax Act and Explanatory Decree No. 10604704390 issued by the MOF on 2nd January 2018.

收執聯：申報後納稅義務人收執。COPY For Taxpayer