

統一證號

Taxpayer ID No. (See * on reverse side)

財政部南區國稅局

外僑綜合所得稅委託代理書

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上年度收付(底冊)編號

Prior Year Filing

or Record No. _____

National Taxation Bureau of the Southern
Area, Ministry of Finance
Agent Appointment and Acceptance Form
Individual Income Tax

日期

Date _____

委 託 人 Appointer	
姓名 Name(Family Name, First Name, Middle Name):	
國籍 Nationality:	護照字號 Passport Number:
服務機構 Name of company:	登記 1. 號 2. 號 3. 號
辦公室電話 Office Tel.:	職務 Position
委託責任期間自 年 月 日至 年 月 日 Liability Period From _____ to _____	
在華地址 Address in R.O.C.:	
薪資所得金額 Salaries/Wages (中華民國境內 Domestic): 年 (年或月 Annual or Monthly)	
薪資所得金額 Salaries/Wages (中華民國境外 Abroad): 年 (年或月 Annual or Monthly)	
委託人說明: 本納稅義務人因不能在離境前自行辦理綜合所得稅申報納稅手續, 茲依照所得稅法規定, 特委請本委託代理書所列之代理人, 負責辦理本人在中華民國境內居留期間有關納稅事宜, 並由代理人於本人離境後二個月內代為完成申報納稅手續。 委託人 (簽章) 年 月 日 Appointment: Since I can not file my individual income tax return in person before my departure from the Republic of China, I hereby appoint an agent to report my individual income tax arising from my residence in ROC within two months from my departure. This appointment includes full power to assume responsibility for all my tax liabilities as prescribed in the Income Tax Act of the Republic of China. Appointer (Signature/Chop) Date:	

代 理 人 Agent	
姓名 Name:	身分證統一編號 I.D.N.:
服務機關 Name of Company	(服務機構蓋章) Company seal
職務 Position:	辦公室電話 Office Tel:
戶籍住址: 市 里 鄰 路 (街) 巷 弄 號 樓 室 Domicile:	住所電話 Home Tel:
代理人承諾說明: 本人願意接受本件委託人之委託, 代理並負責委託人在中華民國境內, 依照所得稅法之規定, 申報繳納其個人之綜合所得稅, 如委託人在規定之申報或納稅期限屆滿未辦理申報納稅時, 本代理人願依照所得稅法施行細則第 60 條及 61 條等規定 (詳背面), 負責繳納其應納稅款及事後貴局依發現所得資料應補徵之稅款或其罰鍰。 代理人 (簽名及蓋章) 年 月 日 I hereby accept the appointment to be the agent of the appointer. If the appointer is absent from ROC of failing to file his/her individual income tax within the filing period, I will take full responsibility to file and pay his/her tax arising from the residence in ROC in accordance with Article 60 and 61 (see reverse side) of the Income Tax Regulation of ROC, and will pay any tax balance due or the penalty caused from the underreporting income. I have fully understood the regulations and my responsibilities of this appointment and signed as follow: Agent (Signature and Chop) Date:	

代理人注意事項: 一、請持國民身分證以便查對統一編號及戶籍住址。二、請加蓋代理人服務機構印章, 以證明其職務。三、代理人欄請用中文填寫。四、委託責任期間更正, 請加蓋代理人印章。

註一: 本件以中文為準。Attention: The Chinese text governs.

註二: 如 未於 年 月 日前提示符合規定之國外無薪資所得證明, 本代理人願依貴局核定之薪資所得額 元負責繳納其應納稅額。

納稅人簽名

代理人簽名

登記 1. 號 2. 號 3. 號

1	
證明書	
NO.	
有效截止日期 年 月 日	
核章	備註及承辦人簽章
2	
證明書	
NO.	
有效截止日期 年 月 日	
核章	備註及承辦人簽章
3	
證明書	
NO.	
有效截止日期 年 月 日	
核章	備註及承辦人簽章

INSTRUCTIONS

1. Fill out your section of the form.
2. Get your sponsor (agent) to fill out his/her section of the form.
3. Extra instructions in Chinese are printed in the far right hand margin.
Point these out to your sponsor.
4. Sponsor must sign and affix both his/her personal seal and his/her company seal to the form.
5. When you return this form, please bring:
 - (1) Photocopy of sponsor's ID Card.
 - (2) Your passport.
 - (3) Tax receipt (from the bottom of your tax return).

外僑「統一證號」填寫方法

「統一證號」計有 10 個欄位，前二位為英文字母，後八位為阿拉伯數字，即外僑居留證上所載之統一證號。例如：

- (1) 李明星，香港籍男性、持有臺灣地區居留證：則依據居留證上「統一證號 ID NO.」欄位填寫為「AA00000001」
- (2) Cabeline Liza Manaor，美國籍女性、持有外僑居留證：則依據居留證上「統一證號 ID NO.」欄位填寫為「HD00000001」

The "Taxpayer ID No." consists of two letters and eight Arabic numerals. The "ID No." is the code number printed on the "ALIEN RESIDENT CERTIFICATE". For instance:

- (1) Lee Ming Hsing, Hong Kong male, who owns the "RESIDENT CERTIFICATE", and his ID NO. on this certificate is AA00000001, it means his "Taxpayer ID No." is "AA00000001".
- (2) Cabeline Liza Manaor, U.S.A. female, who owns the "ALIEN RESIDENT CERTIFICATE", and her ID NO. on this certificate is HD00000001, it means her "Taxpayer ID No." is "HD00000001".

代理人之法律責任

Responsibility of the Tax Agent

所得稅法施行細則第 61 條：本法第 72 條第 2 項，第 73 條第 2 項及本細則第 60 條第 2 項規定受委託之代理人，未依規定期間代理申報納稅者，稽徵機關應依本法第 79 條規定，核定納稅義務人之所得額及應納稅額，通知其負責繳納之。

Article 61 of the Income Tax Regulation (Responsibility of the Tax Agent): Where the individual appointed as referred to in Paragraph 2 of Article 72, Paragraph 2 of Article 73 of Income Tax Law, and Paragraph 2 of Article 60 of the Income Tax Regulation fails to file the income tax return and to make tax payment in accordance with the law, the tax authority shall make assessment of the taxpayer's income amount and tax payable and notify his/her agent to make payment thereof in accordance with Article 79 of the Income Tax Act.

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