

中華民國
財政部○○國稅局

NATIONAL TAXATION BUREAU OF THE CENTRAL AREA, 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

BUSINESS INCOME TAX RETURN

字第 號

(PROFIT-SEEKING ENTERPRISE HAVING NO PERMANENT ESTABLISHMENT AND BUSINESS AGENT IN R.O.C. APPLIED ONLY)

納稅義務人 TAXPAYER	名 稱 NAME	居住地國或地區代碼 Tax Jurisdiction Code	
	地 址 ADDRESS	稅務識別碼 Tax Identification Number (TIN)	
所得類別 CATEGORY OF INCOME	1. <input type="checkbox"/> 財產交易所得 INCOME FROM PROPERTY TRANSACTION 2. <input type="checkbox"/> 出售緩課股票所得 INCOME FROM THE 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 第 1 項規定之房屋、土地交易所得 INCOME FROM TRANSACTION OF HOUSE AND LAND ACCORDING TO Paragraph 1, ARTICLE 4-4 OF THE INCOME TAX ACT 5. <input type="checkbox"/> 所得稅法第 24 條之 5 第 4 項規定之股權交易所得 INCOME FROM TRANSACTION OF OFFSHORE COMPANY SHARES ACCORDING TO Paragraph 4, ARTICLE 24-5 OF THE INCOME TAX ACT 6. <input type="checkbox"/> 其他 OTHER INCOME		
所得所屬期間 PERIOD OF INCOME	自 年 月 日 FROM	應納稅額合計 TOTAL TAX PAYABLE (A) + (E) + (F)	應補稅額 BALANCE OWING (A) + (E) + (F) - (D)
	至 年 月 日 TO		
<input type="checkbox"/> 所得類別 1~3、6 適用 CATEGORY OF INCOME 1~3、6 only 稅額計算方式 TAX COMPUTATION 收入總額 一成本及費用＝ 所得淨額 GROSS INCOME COST AND EXPENSES NET INCOME (所得淨額 ×稅率)＝ 應納稅額 NET INCOME TAX RATE TAX PAYABLE (A) 應納稅額 一扣繳稅額＝ 應補稅額 TAX PAYABLE WITHHOLDING TAX (D) BALANCE OWING		<input type="checkbox"/> 所得類別 4、5 適用 CATEGORY OF INCOME 4、5 only (應填寫「交易符合所得稅法第 4 條之 4 第 1 項規定房屋、土地、第 24 條之 5 第 4 項股權之收入、成本、費用、損失明細表」 Please complete the FORM OF INCOME FROM TRANSACTION OF HOUSE, LAND AND OFFSHORE COMPANY SHARES ACCORDING TO PARAGRAPH 1, ARTICLE 4-4 AND PARAGRAPH 4, ARTICLE 24-5 OF THE INCOME TAX ACT) 所得類別 4 CATEGORY OF INCOME 4 應納稅額 TAX PAYABLE (E) 所得類別 5 CATEGORY OF INCOME 5 應納稅額 TAX PAYABLE (F)	
納稅代理人 TAX AGENT	名稱及負責人 NAME OF AGENT	申報日期 DATE OF FILING	納稅代理人 印信欄
	統一編號或身分證統一編號 BUSINESS ADMINISTRATION NUMBER OR I.D. CARD NUMBER	年 月 日 YEAR/MONTH/DATE	AGENT SEAL
	地址 ADDRESS		
	電話 TELEPHONE		

本申報書係依據所得稅法第 4 條之 4、第 24 條之 5、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 in accordance with Article 4-4 and Article 24-5 of the Income Tax Act and Article 60 of the Enforcement Rules of the Income Tax Act and Explanatory Decree No.09604548060 issued by the MOF on 14 December 2007.

第一聯 申報後稽徵機關留存備查。COPY1 FOR TAX AUTHORITY

第二聯 稽徵機關驗印後退還納稅義務人作為納稅憑證。COPY2 FOR TAXPAYER

第三聯 稽徵機關驗印後退還代理單位(人)留存。COPY3 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, 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

納稅者 TAXPAYER			所得所屬期間 ____/____/____~____/____/____ PERIOD OF INCOME							
納稅代理人 TAX AGENT		統一編號或身分證統一編號 ADMINISTRATION NUMBER OR I.D. CARD NUMBER								

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