版本日期：108 年 8 月 30 日
Release Date: August 30, 2019

適用所得稅協定上限稅率者退還溢繳稅款申請書
Application for Refund of Tax Overpaid by a Person Entitled to the Reduced Tax Rate Stipulated in an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income

（外國機構投資人以外之人申請退稅專用 For use of persons other than foreign institutional investors applying for refund of tax overpaid.）

受文者 ATTN/Recipient：

（請於繳納扣繳稅款之日起 5 年內向原受理扣繳之稽徵機關提出申請 Please file an application, within 5 years from the date of the withholding tax payment made, with the tax collection authority which originally handled the withholding tax cases.）

發文日期字號 Document No.：　　年 Year　　月 Month　　日 Day　　號

扣繳單位 Withholding agency	名稱 Name：
	統一編號 Business Administration No. (BAN)：
	地址 Address：
	扣繳義務人 Tax withholder：
	所轄稽徵機關 Tax collection authority-in-charge：
所得人 Recipient of income	國籍 Nationality：
	他方締約國稅務識別碼[1]Tax Identification Number (TIN) of the other Contracting State[1]：
	名稱 Name：
	地址 Address：
所得人在中華民國境內設立常設機構之情形（請於□內打✓，所得人為個人者免填） Has the recipient of income had a permanent establishment (PE) within the territory of the Republic of China (ROC)? (please check the appropriate box(es); if the recipient of income is an individual, this section is not required)	□無常設機構 No PE in the ROC
	□有常設機構 With a PE in the ROC 名稱 Name： 統一編號 Business Administration No. (BAN)： 地址 Address： 所得相關之股份、債權、權利或技術與該常設機構有無實際關聯？ Are the relevant shares, debt-claims, rights, or technology in relation to the income effectively connected with such PE? □無 No □有 Yes（勾選本項者，所得應併入營業利潤計算，不適用本申請書 If this box is checked, this form is not applicable and the income shall be consolidated with the profits attributed to such PE.）
適用之所得稅協定及條文 The applicable Agreement for the Avoidance of	依據中華民國與_____（他方締約國國名）所得稅協定第_____條 In accordance with the provisions of Article _____of the DTA between the

[1] 他方締約國未核發者免填。Please skip this column if the other Contracting State does not issue a TIN.

Double Taxation with Respect to Taxes on Income (DTA) and its provisions	ROC and _____(name of the other Contracting State)
所得類別（請於□內打✓） Items of income (please check the appropriate box(es))	□股利 Dividends □利息 Interests □權利金 Royalties □技術服務所得 Technical fees □其他 Others
申請退稅金額 Refundable tax amount	新臺幣_____元（＝已扣繳稅款_____元－應扣繳稅款_____元） NT$ _____(= payment of tax withheld – tax should be withheld)
檢附之文件（請於□內打✓） Documents attached (please check the appropriate boxes)	1.他方締約國稅務機關出具所得人之居住者證明。 The Resident Certificate of the recipient of income issued by the tax collection authority of the other Contracting State. 2.受益所有人證明（擇一勾選）： Beneficial owner status (Please check one of the following boxes): □(1)所得人依據財政部 108 年 6 月 24 日台財際字第 10800577770 號令[2]第 1 點規定出具其為所得之受益所有人自我聲明。 A declaration identifying the recipient of income as the beneficial owner of the income presented by the recipient of income pursuant to Paragraph 1 of the Explanatory Decree No. 10800577770[2] issued by the MOF on June 24, 2019, □(2)其他足以證明所得人為所得之受益所有人之文件：_____。 Document(s) other than the abovementioned which may prove that the recipient of income is the beneficial owner of the income: _____. 3.所得計算之證明文件，請依所得類別逐一檢附： Please provide document(s) pertaining to the calculation of each item of income: □股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。 Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc. □利息所得 Interests： □借貸合約或存款資料、計息明細或通知單等證明文件。 Loan contracts or deposit records, interest statements, notices, etc. □透過外國保管、劃撥或結算機構買賣國內發行公司在境內發

[2] 內容請參閱 https://law-out.mof.gov.tw/LawContent.aspx?id=GL010636。The content of the Decree is available at https://law-out.mof.gov.tw/EngLawContent.aspx?lan=E&id=10382.

行之外幣計價普通公司債或不具股權性質之金融債券，依財政部 103 年 4 月 2 日台財稅字第 10304520950 號令第 2 點第 2 款前段依適用所得稅協定查核準則第 24 條第 1 項及第 3 項規定申請退稅者，另附買賣成交單。

Please provide the statement of trade, if the investment is made via a foreign depository, money transfer, or clearing institution to trades on the foreign currency denominated straight corporate bonds or non-equity-type financial bonds issued by a domestic issuer in the ROC, and is being applied for as a tax refund in accordance with Paragraphs 1 and 3 of Article 24 of the Regulations Governing Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income by following the rulings of the first part of Paragraph 2, Item 2 of the Explanatory Decree No.10304520950 issued by the MOF on April 2, 2014.

□權利金或技術服務所得：授權或技術服務合約（含中譯本）、計算權利金或技術費之明細等證明文件。

Royalties or Technical fees: the licensing or technical service contracts (including a copy or translation of the Chinese text), documents pertaining to the calculation of royalties or technical fees due, etc.

□其他，文件名稱：_____。

Other(s). Title of the document(s):_____.

□4.授權書正本（由原扣繳義務人或所得人在中華民國境內之固定營業場所申請者免附）。

The original letter of authorization (This attachment is not required if the applicant is the tax withholder or the fixed place of business of the recipient of income in the ROC.)

□5.委由原扣繳義務人申請退稅者，尚須檢附下列各項文件：

Please, in addition, provide the following documents if the applicant is the tax withholder authorized by the taxpayer:

□支付憑單。Payment receipts.

□扣繳稅款繳款書正本。The original tax payment statement(s).

□更正前後之扣繳憑單暨申報書。The original and amended withholding tax statements and their tax returns.

申請人（所得人或原扣繳義務人）或申請代理人簽章：
Applicant (recipient of income/the tax withholder) or an appointed agent's seal and signature：

聯絡人 Contact person：
聯絡電話 Telephone No.：
聯絡地址 Address：
申請日期 Filing date：