

附件一

外國營利事業申請適用所得稅法第 25 條第 1 項規定計算所得額申請書  
Application for the Calculation of Business Revenue for Foreign Profit-seeking  
Enterprise in Accordance with the Provisions of Paragraph 1, Article 25 of the  
Income Tax Act

(請依下列格式填寫，若紙張不敷使用請自行加頁)  
(Please fill in the form below and attach additional pages if needed.)

受文者：

Recipient:

發文日期字號： 年 月 日第 號

Issuing date:

Reference number:

一、交易主體及事實 Transaction parties and facts:

外國營利事業(申請人) Foreign Profit-seeking Enterprise (the applicant)	國籍 Nationality:
	稅務識別碼或其他識別號碼 Tax Identification Number or Other Identification Number :
	名稱 Name: 地址 Address:
申請人在中華民國境內 設立固定營業場所或營 業代理人之情形(請於 <input type="checkbox"/> 內打✓) Has the applicant had a fixed place of business or a business agent within the territory of the Republic of China (ROC)? (Please check the appropriate box.)	<input type="checkbox"/> 無固定營業場所及營業代理人 Having neither a fixed place of business nor a business agent
	<input type="checkbox"/> 有固定營業場所 Having a fixed place of business 名稱 Name: 統一編號 Business Administration No. (BAN): 地址 Address:  與總公司業務劃分及參與本案情形： Please explain the business division compared with the head office's and participation in the transaction.
	<input type="checkbox"/> 有營業代理人 Having a business agent 名稱 Name: 統一編號 BAN: 地址 Address:
給付人 The Payer (the other party of the transaction)	名稱 Name:
	統一編號 BAN:
	總公司營業登記地 Address:
申請人與給付人是否為關係人：(請於 <input type="checkbox"/> 內打✓) Are the applicant and the payer related parties? (Please check the appropriate box.) <input type="checkbox"/> 關係人 Related Parties <input type="checkbox"/> 非關係人 Unrelated Parties	
合約名稱及編號 Title of the contract and reference number	
合約期間 Period covered by the contract	

<p>納稅方式 Tax payment (請於□內打✓) (Please check the appropriate box.)</p>	<p><input type="checkbox"/> 固定營業場所結算申報 The fixed place of business files the applicant's annual income tax return.</p> <p><input type="checkbox"/> 營業代理人扣繳 The business Agent withholds the tax.</p> <p><input type="checkbox"/> 營業代理人依約不經手價款者，依規定或經核准由給付人扣繳 If the business agent does not collect the payment pursuant to contractual agreement, the payer withholds the tax at the time of payment in accordance with the relevant withholding provisions or under the approval of the competent collection authority.</p> <p><input type="checkbox"/> 於境內未設分支機構及營業代理人者，由給付人於給付時扣繳。 If the applicant has neither branch office nor business agent in the territory of the ROC, the payer withholds the tax at the time of payment.</p>
<p>所得類別 (請於□內打✓) Items of income (Please check the appropriate box.)</p>	<p><input type="checkbox"/> 經營國際運輸 International transport</p> <p><input type="checkbox"/> 承包營建工程 Construction contracting</p> <p><input type="checkbox"/> 出租機器設備 Machinery and equipment leasing</p> <p><input type="checkbox"/> 提供技術服務 Providing technical services</p>
<p>交易內容 (請於□內打✓) Content of the transaction (Please check the appropriate box.)</p>	<p>交易內容摘要 Summary of the transaction: (必填 required) _____</p> <hr/> <p><input type="checkbox"/> 經營國際運輸 International transport:</p> <p><input type="checkbox"/> 海運事業 Marine transport business</p> <p><input type="checkbox"/> 空運事業 Air transport business</p> <p><input type="checkbox"/> 營建工程範圍 Scope of the construction contract: _____</p> <hr/> <p><input type="checkbox"/> 出租機器設備名稱及數量 Name and quantity of leasing machinery and equipment: _____</p> <hr/> <p><input type="checkbox"/> 提供技術服務內容 Content of technical services provided:</p> <p><input type="checkbox"/> 行銷(一般行政事務以外之技術性行銷服務) Marketing (technical marketing services other than general administrative affairs)</p> <p><input type="checkbox"/> 管理(一般行政事務以外之技術性管理服務) Management (technical management services other than general administrative affairs)</p> <p><input type="checkbox"/> 技術 Technical (<input type="checkbox"/> 安裝 Installation、<input type="checkbox"/> 監督 Supervision、<input type="checkbox"/> 測試 Test、<input type="checkbox"/> 檢驗 Inspection、<input type="checkbox"/> 維修 Maintenance、<input type="checkbox"/> 諮詢 Consultation、<input type="checkbox"/> 支援 Support、<input type="checkbox"/> 設計 Design、<input type="checkbox"/> 規劃 Planning、<input type="checkbox"/> 教育訓練 Education and training、<input type="checkbox"/> 電信電訊傳輸 Telecommunications transmission、<input type="checkbox"/> 其他 Other: _____)</p> <p><input type="checkbox"/> 研究與發展 Research and Development</p> <p><input type="checkbox"/> 資訊處理 Information Processing(<input type="checkbox"/> 資料處理 Data processing、<input type="checkbox"/> 資料分析 Data analyzing、<input type="checkbox"/> 區域網路使用 Support LAN use、<input type="checkbox"/> 客製化系統發展 Customized system development、<input type="checkbox"/> 系統諮詢 System consulting、<input type="checkbox"/> 系統定義 System definition、<input type="checkbox"/> 系統開發 System development、<input type="checkbox"/> 系統測試 System testing、<input type="checkbox"/> 系統維護 System maintenance、<input type="checkbox"/> 其他 Other: _____)</p> <p><input type="checkbox"/> 其他 Other: _____</p>

