

適用租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 Limited Tax Rate Stipulated in an Agreement for Avoidance of Double Taxation

(外國機構投資人申請退還股利或利息溢繳稅款專用)

(For use of foreign institutional investors applying for refund of tax overpaid on dividends or interests)

受文者 ATTN/Recipient :

(請於繳納扣繳稅款之日起5年內向扣繳義務人所在地之轄區國稅局提出申請)

(Please file an application, within 5 years from the date of the withholding tax payment made, to the National Taxation Bureau where the tax withholder is located.)

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

| | |
|---|--|
| 外國機構投資人 Foreign institutional investor (FINI) | 國籍 Nationality : |
| | 名稱 Name : |
| | 地址 Address : |
| 外國機構投資人在中華民國境內設立常設機構之情形 (請於 <input type="checkbox"/> 內打 v) Has the FINI had a permanent establishment (PE) within the territory of the Republic of China (ROC)? (Please check the appropriate box(es).) | <input type="checkbox"/> 無常設機構 No PE in the ROC |
| | <input type="checkbox"/> 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、債權或權利與該常設機構有無實際關聯? Are the relevant shares, debt-claims, or rights in relation to the income effectively connected with such PE? <input type="checkbox"/> 無 No <input type="checkbox"/> 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.) |
| 適用之租稅協定及條文 The applicable Agreement for Avoidance of Double Taxation (DTA) and its Provisions | 依據中華民國與_____ (國名) 租稅協定第_____條 In accordance with the provisions of Article _____ of the DTA between the ROC and _____ (name of the country) |
| 所得類別 (請於 <input type="checkbox"/> 內打 v, 可複選) Items of income (Please check the appropriate box(es).) | <input type="checkbox"/> 股利 Dividends <input type="checkbox"/> 利息 Interests |
| 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) |
| 扣繳單位 | 名稱 Name : |

| | |
|---|--|
| <p>(已檢附申請退還溢繳稅款金額彙總表者免填) Withholding agency (This section is not required if the Table of Summary for Refund of Tax Overpaid has been submitted.)</p> | 統一編號 BAN : |
| | 地址 Address : |
| | 扣繳義務人 Tax withholder : |
| | 所轄稽徵機關 Tax collection authority-in-charge : |
| <p>案件類型屬 A 類型者，請檢附右列文件：(請於 <input type="checkbox"/> 內打 v)</p> <p>For type A cases, please provide the documents listed on the right side: (Please check the appropriate boxes.)</p> <p><input type="checkbox"/> A. 外國機構投資人非以自有資金投資且適用之租稅協定與財政部釋示未明定基金、信託或受託人視為受益所有人之案件 Cases in which the FINI's fund for investment is not from self-owned capital, and neither the applicable DTA nor the MOF's Explanatory Decree specifies deeming a fund, trust, or trustee as the beneficial owner.</p> | <p><input type="checkbox"/> 1. 申請退還溢繳稅款金額彙總表 (單一扣繳義務人免附)。 Table of Summary for Refund of Tax Overpaid (This document is not required if only one tax withholder is involved in the case.)</p> <p><input type="checkbox"/> 2. 稽徵機關核准所得人適用租稅協定上限稅率之核准函 (核准文號：_____)。 The approval letter issued by the tax collection authority for the recipient of income entitled to limited tax rate stipulated in the DTA. Document No. of the approval letter: _____.</p> <p><input type="checkbox"/> 3. 未取得 2. 之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned approval letter is not available.</p> <p><input type="checkbox"/> (1) 所得發生前一年 12 月 31 日至所得發生時任一時點之受益人名冊 (內容包括受益人名稱、身分編號或稅籍編號、地址、持有受益權單位數或收益分配比例等資訊)。 A list of beneficiaries at any time between the date of December 31st of the preceding year in which income is incurred and the date on which the income is incurred. (The content of the list of beneficiaries shall include the names, personal ID numbers or tax registration numbers, and addresses of beneficiaries, the number of units which are held by each beneficiary or the proportion of the beneficial rights to which each of the beneficiaries is entitled.)</p> <p><input type="checkbox"/> (2) 居住者證明及受益所有人證明： The Resident Certificate and documents identifying the person(s) as the beneficial owner(s) of such income:</p> <p><input type="checkbox"/> ① 他方締約國稅務機關所出具受益人名冊所載個別受益人為他方締約國居住者之證明。 The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates that each beneficiary named on the list of beneficiaries is a resident of the other Contracting State.</p> <p><input type="checkbox"/> ② 無個別受益人之居住者證明者，請就下列 i 或 ii 之文件擇一檢附： Please provide the documents listed either in item i. or item ii. if</p> |

the Resident Certificate of each beneficiary is not available:

- i. 他方締約國稅務機關所出具受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例之居住者證明。

The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled.

- ii. 他方締約國稅務機關僅出具檢附外國機構投資人之居住者證明者，請另檢附下列(i)及(ii)之文件：

Please, in addition, provide the following documents if the other Contracting State issues only a Resident Certificate for the FINI:

- (i) 外國機構投資人聲明書：應載明受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例，並經當地國我駐外單位驗證、或由當地法院或政府機關出具證明、或經當地法定公證機關驗證。

A Statement issued by the FINI: the content of the statement shall include the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled. Such statement shall be attested by an overseas agency of the ROC or consulate in the other Contracting State, or attested by a court or a government authority or verified by a notary of the other Contracting State.

- (ii) 公開說明書或投資計畫書。

Prospectuses for public offerings or prospectuses of investing schemes.

4. 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

| | |
|--|--|
| | <p>distribution calculation statements, notices, etc.</p> <p><input type="checkbox"/> 利息所得 Interests :</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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 2nd, 2014.</p> <p><input type="checkbox"/> 5. 授權書正本（由原扣繳義務人或外國機構投資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 is not required, if the applicant is the tax withholder or the fixed place of business of the FINI in the ROC.)</p> <p><input type="checkbox"/> 6. 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:</p> <p><input type="checkbox"/> 支付憑單。Payment receipt(s).</p> <p><input type="checkbox"/> 稅款報繳書正本。The original tax payment statement(s).</p> <p><input type="checkbox"/> 更正前後之扣繳憑單暨申報書。The original and amended withholding tax statements and their tax returns.</p> |
| <p>案件類型屬下列 B、C 類型之一者，請檢附右列文件：(請於<input type="checkbox"/>內打 v)</p> <p>For type B and C cases, please provide the documents listed on the right side: (Please check the appropriate boxes.)</p> <p><input type="checkbox"/> B. 外國機構投資人以自有資金投資之案件</p> | <p><input type="checkbox"/> 1. 申請退還溢繳稅款金額彙總表（單一扣繳義務人免附）。 Table of Summary for Refund of Tax Overpaid (This document is not required if only one tax withholder involved in the case.)</p> <p><input type="checkbox"/> 2. 稽徵機關核准所得人適用租稅協定上限稅率之核准函（核准文號：_____）。 The approval letter issued by the tax collection authority for the recipient of income entitled to limited tax rate stipulated in the DTA. Document No. of the approval letter: _____.</p> |

Cases in which the FINI's fund for investment is from self-owned capital.

- C. 適用租稅協定或財政部釋示明定基金、信託或受託人視為受益所有人之案件
Cases in which either the applicable DTA or the MOF's Explanatory Decree specifies deeming a fund, trust, or trustee as the beneficial owner.

3. 未取得2.之核准函者，請檢附下列文件：

Please provide the following documents if the aforementioned approval letter is not available:

- (1) 他方締約國稅務機關出具之所得年度居住者證明。

The Resident Certificate of the year in which the income is related issued by the tax collection authority of the other Contracting State.

- (2) 受益所有人證明：

Documents identifying the person as the beneficial owner of such income:

- ① 所得人出具之受益所有人聲明書，或其他足以證明所得人為受益所有人之文件。

A statement of beneficial owner provided by the recipient of income or other documents which may prove that the recipient of income is the beneficial owner.

- ② 載明外國機構投資人自有資金比例（_____ %）之證明文件。

Documents clearly identifying that the _____ % of the FINI's fund for investment is from self-owned capital.

- ③ 英國認可單位信託不符合英國認可投資基金課稅細則規定「合格投資測試」之案件，則請檢附不符合英國認可投資基金課稅細則規定「合格投資測試」之證明文件，及可分配金額登載為股利之證明文件。

For cases in which an Authorised Unit Trust of the UK fails to satisfy the "Qualifying Investments Test" stipulated in the Authorised Investment Funds (Tax) Regulations of the UK, please provide documents proving that the trust fails to satisfy such test, and that the trust's distributable amount is recorded as dividend distribution.

4. 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 2nd, 2014.

- 5.授權書正本（由原扣繳義務人或外國機構投資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 is not required if the applicant is the tax withholder or the fixed place of business of the FINI in the ROC.)

- 6.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 receipt(s).
 稅款報繳書正本。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 Application date :