

適用租稅協定上限稅率申報書

Tax Return for a Person Entitled to the Limited Tax Rate Stipulated in an Agreement for Avoidance of Double Taxation

(扣繳義務人辦理扣繳申報專用)

(For use of tax withholder filing for withheld tax)

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 :
所得人 (或外國機構投資人) Recipient of income or foreign institutional investor (FINI)	國籍 Nationality :
	姓名/單位名稱 Name :
	地址 Address :
所得人 (或外國機構投資人) 在中華民國境內設立常設機構之情形 (請於 <input type="checkbox"/> 內打 v) (所得人為個人者免填) Has the recipient of income or the FINI 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.)	<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 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? <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 that 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) Items of income (Please check the appropriate box(es).)	<input type="checkbox"/> 股利 Dividends <input type="checkbox"/> 利息 Interests <input type="checkbox"/> 權利金 Royalties <input type="checkbox"/> 技術服務所得 Technical Fees <input type="checkbox"/> 其他 Other(s)
案件類型屬 A 類型者, 請檢附右列文件: (請於 <input type="checkbox"/> 內打 v) For type A cases, please provide the documents listed on the right side: (Please check the appropriate boxes.) <input type="checkbox"/> A. 外國機構投資人非以自有資金投資且適用	<input type="checkbox"/> 1. 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: _____. <input type="checkbox"/> 2. 未取得 1. 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:

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.

(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.)

(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:

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.

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 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:

	<p><input type="checkbox"/> (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。</p> <p>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.</p> <p><input type="checkbox"/> (ii) 公開說明書或投資計畫書。</p> <p>Prospectuses for public offerings or prospectuses of investing schemes.</p> <p><input type="checkbox"/> 3. 所得計算之證明文件，請依所得類別逐一檢附：</p> <p>Please provide document(s) pertaining to the calculation of each item of income:</p> <p><input type="checkbox"/> 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。</p> <p>Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.</p> <p><input type="checkbox"/> 利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。</p> <p>Interests: Loan contracts or deposit records, interest statements, notices, etc.</p>
<p>案件類型屬下列 B、C、D 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, C, and D 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 Cases in which the FINI's</p>	<p><input type="checkbox"/> 1. 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：_____)。</p> <p>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"/> 2. 未取得 1. 之核准函者，請檢附下列文件：</p> <p>Please provide the following documents if the aforementioned approval letter is not available:</p> <p><input type="checkbox"/> (1) 他方締約國稅務機關出具之所得年度居住者證明。</p>

fund for investment is from self-owned capital.

C. 適用租稅協定或財政部釋示
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 MOF's Explanatory Decree specifies deeming a fund, trust, or trustee as the beneficial owner.

D. 非屬 A、B、C 之案件
Cases belonging to none of the above

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

(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。

Cases where 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 trust's its distributable amount is recorded as dividend distribution.

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：借貸合約或存款資料、計息明細或通知單等證明文件。

Interests: loan contracts or deposit records, interest statements, notices, etc.

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

	<p>contracts (including a copy or translation of the Chinese text), documents pertaining to the calculation of royalties or technical fees due, etc.</p> <p><input type="checkbox"/>其他，文件名稱：_____。</p> <p>Other(s). Title of the document(s):_____.</p>
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扣繳單位蓋章 Withholding agency's seal :

扣繳義務人簽章 Tax withholder's seal and signature :

聯絡人 Contact person :

聯絡電話 Telephone No. :

聯絡地址 Address :

申報日期 Application date :