

Checklist for Applicants for “Letter of Certification for Foreign Profit-seeking Enterprise Conducting Goods Storage and/or Simple Processing Operations in Free Trade Zone”

1. Applicant:

2. Applicant's Agent (not required if non-existent):

3. Completed Application Documents:

A. Proof of legal registration of the Profit-seeking enterprise in a foreign country:

Yes No

B. Declaration of Operation Based outside the territory of the ROC: Yes No

C. Proposal for Directing or Delegating a Free-trade-zone Enterprise to Conduct Goods Storage and/or Simple Processing Operations in Free Trade Zone:

Yes – required details are provided: Yes No

No

D. Delegating a free-trade-zone enterprise to conduct goods storage and simple processing operations in free trade zone:

Yes – submission of an effective contract and the translated and condensed Chinese version: Yes No

No

E. Letter of authorization for the application agent (not required if non-existent):

Yes No

4. Check Items:

A. The applicant directs or delegates a free-trade-zone enterprise to operate:

(1) Goods storage: Yes No

(2) Simple processing: Yes, Content: _____

No

B. The goods are sold to non-natural persons: Yes No

C. The goods stored or simple processed in free trade zone belong to the applicant:

Yes No

D. The applicant sells goods to customers within the territory of the ROC or

overseas by contract agreement or sells in normal business approaches through brokers, regular commission-charging agents or other independent agents:

Yes No

E. When any of the following circumstances exists, applicants with directing or delegating free-trade-zone enterprises to conduct goods storage and/or simple processing operations in a free trade zone and selling the goods to domestic and/or overseas customers shall not be granted income tax exemption. (Note: After obtaining the letter of certification for foreign profit-seeking enterprise conducting goods storage and/or simple processing operations in free trade zone, applicants shall file income tax of the year on schedule. If the tax collection authority assesses the applicant disobeying the provisions about not being granted income tax exemption of these regulations, the applicant should pay the income tax according to the Income Tax Act and related laws.)

(1)Business transactions within the territory of the ROC include logistic value-added services other than goods storage, simple processing, and sales:Yes No

(2)The goods in storage and processed are procured and sold within the territory of the ROC: Yes No

(3)The foreign profit-seeking enterprise sells the stored and processed goods to its ROC branch which then resells the goods to domestic and/or overseas customers: Yes No

(4)The base of the foreign profit-seeking enterprise is not outside the territory of the ROC: Yes No

Applicant Signature or Seal: _____

DATE:

(yyyy/mm/dd)

Foreign Profit-seeking Enterprise Declaration of Operation Based outside the territory of the ROC

_____ (name) hereby makes the following statements for application for the letter of certification directing or delegating a free-trade-zone enterprise to conduct goods storage and/or simple processing operations in a free trade zone:

Item	Statement	Yes (Check✓)	No (Check✓)
1	The principal managers of the foreign profit-seeking enterprise are outside the territory of the ROC.		
2	The board director meetings of the foreign profit-seeking enterprise are convened outside the territory of the ROC.		
3	The shareholder meetings of the foreign profit-seeking enterprise are convened outside the territory of the ROC.		
4	The actual production, administration, personnel, accounting and property management and control organizations are outside the territory of the ROC.		

Applicant Signature or Seal: _____

DATE: _____
(yyyy/mm/dd)

Proposal for Directing or Delegating a Free Trade Zone Enterprise to Conduct Goods Storage and/or Simple Processing Operations in Free Trade Zone by a Foreign Profit-seeking Enterprise or Its Branch in the ROC

1. Foreign Profit-seeking Enterprise Profile

Name of Enterprise			
Established on:		Total Capital (Currency)	
Chairperson		General Manager	
Number of Employees		Annual Sales	
Business Items			
Company Address			
Contact Person			

2. Content of directing or delegating a free-trade-zone enterprise to conduct goods storage and/or simple processing operations in a free trade zone (applicants for direct operations shall provide the information required in Item 2.1 and applicants for delegating operations shall provide the information required in Item 2.2.)

2.1 Application for directing and conducting goods storage and/or simple processing operations in a free trade zone

Scale of goods storage and/or simple processing operations	
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2.2 Application for delegating goods storage and/or simple processing operations in a free trade zone

Name of delegated enterprise in free trade zone	
Beginning and ending dates of contract	
Scale of goods storage and/or simple processing operations	

3. Details of goods storage and/or simple processing operations in free trade zone

3.1 Names of goods to be stored (year) [goods/semi-finished, goods/components and etc.]

Name of goods (HS code included)	Unit	Quantity	Amount (Million NTD)	Percentage (%)
Total				100

3.2 Origins of goods to be stored

Region	Amount (Million NTD)	Percentage (%)
Domestic		
Overseas		
Total		100

3.3 Description of goods processing operation, transaction process and operation model within the territory of ROC

4. Annual sales (year)

4.1 Names of goods/semi-finished, goods/components and etc.

Name of goods (HS code included)	Unit	Quantity	Amount (Million NTD)	Percentage (%)
Total				100

4.2 Buyers

Region	Name of customer	Amount (Million NTD)	Percentage (%)
Domestic			
Overseas			
Total			100