

**營利事業在中華民國境內僅從事準備或輔助性質之活動
於自由港區從事貨物之採購、輸入、儲存或運送
計畫書**

Proposal of profit-seeking enterprises which engage only in preparatory or auxiliary business activities within the territory of the Republic of China (ROC), and conduct procurement, importation, storage, or delivery of goods within the Free Trade Zone (FTZ)

1. 基本資料 Basic information

1.1 營利事業 Profit-seeking enterprise

名稱 Name			
國籍 Nationality		核准設立日期 Approved date of establishment	
公司所在地址 Company address			
負責人 Person in charge		資本總額 (幣別 Currency) Authorized capital	
總經理 General manager		實收資本額 (幣別 Currency) Paid in capital	
員工人數 Number of employees		年營業額 (幣別 Currency) Annual revenue	
所營事業資料 Information of business operation			
在中華民國境內設立固定營業場所或營業代理人之情形 Situations of establishing fixed place of business or business agent within the territory of the	<input type="checkbox"/> 有固定營業場所 Fixed place of business 名稱 Name : 統一編號 Tax ID number : 地址 Address :		
	<input type="checkbox"/> 有營業代理人 Business agent 名稱 Name : 統一編號 Tax ID number : 地址 Address :		

ROC	<input type="checkbox"/> 委託在中華民國境內居住之個人或有固定營業場所之營利事業為代理人，代理申報納稅 Authorizing individuals who reside within the territory of the ROC or profit-seeking enterprise with fixed place of business as agents to tax filing. 名稱 Name： 統一編號 Tax ID number： 地址 Address：	
聯絡人 Contact	姓名 Name	
	電話 Tel	
	郵件 Email	

1.2 委託自由港區事業 Authorize FTZ enterprise

自由港區事業名稱 Name of FTZ enterprise	
合約期間 Period of contract	__年(Y)/__月(M)__日(D) — __年(Y)/__月(M)__日(D)

1.3 申請免徵期間 Period of exemption application

免徵期間 Period of exemption	__年(Y)/__月(M)__日(D) — __年(Y)/__月(M)__日(D)
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2. 營利事業在中華民國境內從事之營業活動（包括執行之功能、承擔之風險及使用之資產）之說明

Note of business activities (including function performed, risk assumed and assets used) conducted by profit-seeking enterprise within the territory of the ROC

2.1 主要營業活動之描述 Description of major activities

2.2 功能、風險及使用資產分析 Function, risk and asset using analysis

2.2.1 功能分析 Analysis of functions

功能分析 Analysis of functions	研究發展 R&D	產品設計 Product design	採購 Procurement	生產製造 裝配 測試 Manufacturing and Assembling Test	行銷配銷 廣告 Marketing/Distribution/Advertising	倉儲 Warehousing	銷售 Sales	運送 Transportation	產品服務 After-sale service	訓練人員 管理服務 Training and Personnel Management Service	信用收款 Credit and Collection	管理財務 法律服務 Management, Finance and Legal Services	其他功能 Other functions
境內 Domestic													
境外 Overseas													
主要 Major : ○ 部分 Part : △ 無 None : X													

2.2.2 風險分析 Analysis of risks

風險分析 Analysis of risks	研究與發展 活動之成敗 風險 R&D	產業風險 (市場競爭) Market	公司營運風險 (採購、製造、行銷) Business risk (procurement, manufacture, sales)	存貨風險 Inventory	產品責任風 險 Product quality and liability	財務風險 (貨幣、融 資、租稅) Financial risk (foreign exchange, financing and tax)	信用風險 Credit
境內 Domestic							
境外 Overseas							
承擔主要風險 Major : ○ 承擔部分風險 Part : △ 承擔些微風險或未承擔風險 None : X							

2.2.3 使用資產分析 Analysis of assets used

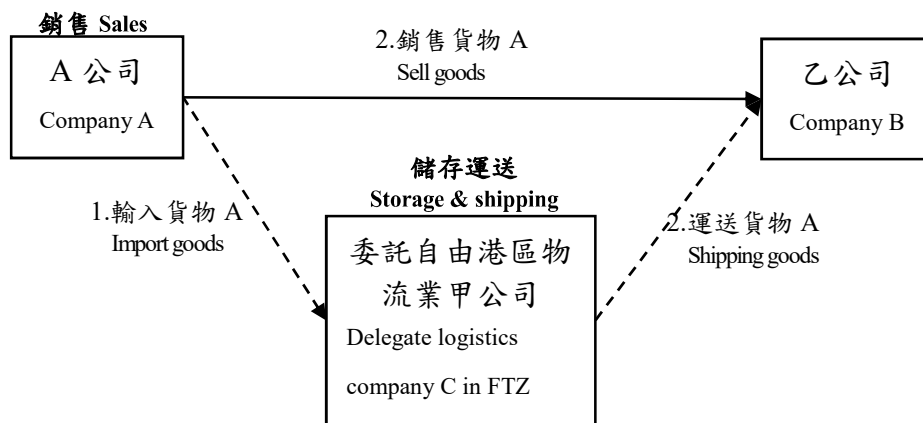
使用資產分析 Analysis of assets used	持有或管理 智慧財產權 Hold or manage intellectual property rights	持有或管理 其他資產 Hold or manage other assets
境內 Domestic		
境外 Overseas		
主要 Major : ○ 部分 Part : △ 無 None : X		

3. 營利事業在境內、外交易流程之說明

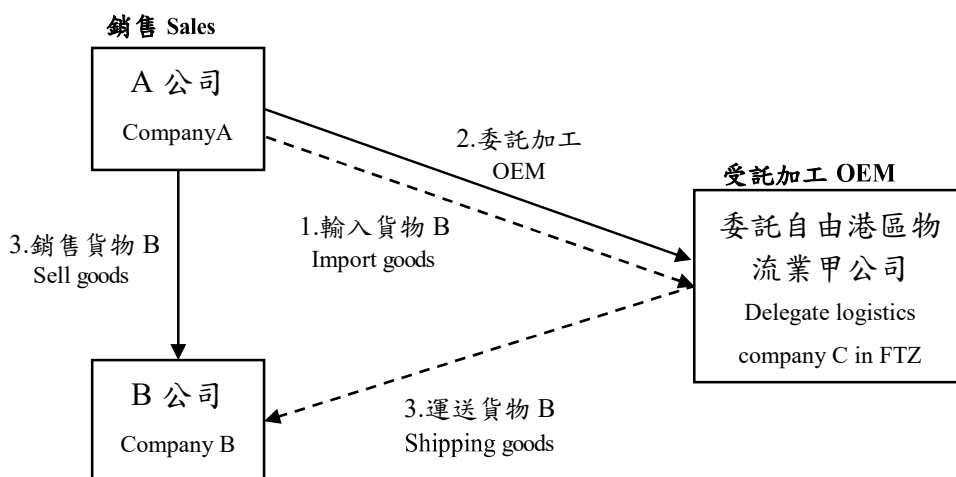
Explanation of profit-seeking enterprise's transaction process within or outside the territory of the ROC

3.1 交易流程圖 Diagram of transaction process

(1) 【範例 Paradigm】交易 Transaction 1



(2) 【範例 Paradigm】交易 Transaction 2



———> 交易流 Transaction flow
> 物流 Goods flow

3.2 在中華民國境內從事之營業活動，就其境內、外整體營業活動而言非屬核心、必要及重要活動之說明

Explanation of engaging in business activities within the territory of the ROC which are not core, essential and important activities in the view of overall domestic and overseas activities.

3.3 營利事業在中華民國境內(包含自由港區內、外)、境外交易流程及執行功能之說明

Explanation of profit-seeking enterprise's transaction process and function performing within (including inside or outside the FTZ) or outside the territory of the ROC

【範例 Example】

交易 Transaction	貨品名稱 Name of goods	執行功能 Function performing		依自由貿易港區設置管理條例第 29 條第 1 項規定免稅? Whether tax exemption is according to Paragraph 1 from Article 29 of Act for the Establishment and Management of Free trade zones?
		境內 Domestic	境外 Overseas	
交易 1 Transaction	貨物 A Goods	儲存運送 Storage & shipping	銷售 Sales	免稅 Tax exemption
交易 2 Transaction	貨物 B Goods	儲存運送、 委託加工 Storage & shipping, authorized processing	銷售 Sales	應稅 Taxable

4. 應稅及免稅貨物(原料、物料、半製品、製成品或商品等)之說明

Explanation of taxable and tax exemption goods (raw materials, supplies, semi-finished goods, finished goods or commodities)

4.1 應稅及免稅貨物預計○○○年度進儲情形

Expected situation of taxable and tax exemption goods' importation and storage in year ○○○○

4.1.1 進儲應稅及免稅貨物 Taxable and tax exemption goods' importation and storage

貨物名稱 Name of goods (含 including HS code)	單位 Unit	數量 QTY	金額 Amount (新臺幣百萬元 in millions NTD)	百分比 Percentage (%)
合計 Total				100

4.1.2 進儲應稅及免稅貨物來源 Source of taxable and tax exemption goods

區域 Zone	金額 Amount (新臺幣百萬元 in millions NTD)	百分比 Percentage (%)
境內地區 Domestic		
境外地區 Overseas		
合計 Total		100

4.2 應稅及免稅貨物預計○○○年度銷售情形

Expected sales situation of taxable and tax exemption goods in year ○○○○

4.2.1 銷售應稅及免稅貨物 Sales of taxable and tax exemption goods

貨物名稱 Name of goods (含 including HS code)	單位 Unit	數量 QTY	金額 Amount (新臺幣百萬元 in millions NTD)	百分比 Percentage (%)
合計 Total				100

4.2.2 銷售應稅及免稅貨物對象 Taxable and tax exemption goods sold to:

區域 Zone	客戶名稱 Name of client	銷售金額 Sales amount (新臺幣百萬元 in millions NTD)	百分比 Percentage (%)
境內地區 Domestic			
境外地區 Overseas			
合計 Total			100

4.3 同時銷售應稅及免稅貨物者，其相關之成本、費用或損失，是否可直接合理明確歸屬之說明

Explanation of reasonable and precise allocation on related costs, expenses or losses from who sells taxable and tax exemption goods simultaneously.

簽證會計師 Certified public accountant :

(蓋章 signature)