

申請核發「符合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、儲存或運送證明函」暨申請人自行檢核事項

Application of “Proof 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)”, and Self-examination of Matters by Applicants

一、申請人 Applicant (營利事業 Profit-seeking Enterprise) :

二、委任申請人 Authorized applicants /代理人 agent (無者免填 blank if none) :

三、自行檢核事項 Matters of self-examination :

(一) 主體 Subject (依「營利事業於自由貿易港區從事貨物採購輸入儲存或運

送免徵營利事業所得稅辦法(下稱辦法)」第4條檢核

examined by Article 4 of “Regulations Governing Profit-seeking Enterprise Income Tax Exemption for Profit-seeking Enterprises Conducting Procurement and/or Importation and/or Storage and/or Delivery of Goods in Free Trade Zones (as the ‘Regulations’ below)”:

1. 營利事業 Profit-seeking enterprise

(1) 依境外法律設立或登記，且無下列任一情形

established or registered under overseas laws and applicable to none of the following conditions :

是 否 實際管理處所在中華民國境內

Yes No The place of effective management is within the territory of the ROC.

是 否 在中華民國境內從事主要營業活動之全部

Yes No All major business activities take place within the territory of the ROC.

是 否 經由在中華民國境內固定營業場所從事營業活動之一部分，逾越準備或輔助性質活動範圍

Yes No A part of business activities occurs via a fixed place of business within the territory of the ROC, beyond the preparatory or auxiliary nature.

(2) 依中華民國法律設立或登記，但經提示資料舉證同時符合下列情形

established or registered under the laws of the ROC, but evidence provided in accordance with the following conditions :

是 否 實際管理處所在中華民國境外
Yes No The place of effective management is outside the ROC.

是 否 非在中華民國境內從事主要營業活動之全部
Yes No Not all major business activities take place within the territory of the ROC.

是 否 經由在中華民國境內固定營業場所從事營業活動之一部分，未逾越準備或輔助性質活動範圍
Yes No A part of business activities occurs via a fixed place of business within the territory of the ROC, not beyond the preparatory or auxiliary nature.

2. 營利事業在中華民國境內僅從事準備或輔助性質之活動

Profit-seeking enterprises only engage in preparatory or auxiliary activities within the territory of the ROC. : 是 Yes 否 No

以其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），就其境內、外整體營業活動而言非屬核心、必要及重要之活動判斷之。

Determine on the basis that the business activities of the profit-seeking enterprise within the territory of the ROC (including the functions performed, the risks assumed, and the assets used) and are considered not to be the core, necessity, and importance of the overall domestic and overseas business activities.

(二) 活動範圍 Scope of business activities (依辦法第 5 條檢核 examined by Article 5 of the Regulations)

營利事業 A profit-seeking enterprise 自行申設 directs / 委託自由港區事業
 從事 delegates a FTZ enterprise to conduct 全部 all / 個別貨物 individual
 goods :

1. 採購 Procurement :

營運模式 Operation type	適用條件 Applicable conditions
<p><input type="checkbox"/> 境內採購之貨物儲存於自由港區後，銷售予境外客戶 Goods are purchased within the territory of the ROC, stored in the FTZ, and sold to overseas customers.</p>	<p>(1) 執行銷售功能 Perform sales function : <input type="checkbox"/> 在境外執行銷售活動，或 perform sales activities outside the territory of the ROC, or <input type="checkbox"/> 在境內透過經紀人、一般佣金代理商或其他具有獨立身分之代理人 through either domestic brokers, general commission-charging agents, or other independent agents.</p> <p>(2) <input type="checkbox"/> 銷售予境外客戶 Sell to overseas customers.</p>
<p><input type="checkbox"/> 境內採購源自其他營利事業輸入並儲存於自由港區且未改變性質之貨物。但以該其他營利事業在中華民國境內僅從事準備或輔助性質之活動為限 Domestically purchased goods are derived from importation from other profit-seeking enterprises, stored in the FTZ and are of unchanging nature. However, it is subject to the other profit-seeking enterprise which only engage in preparatory or auxiliary business activities within the territory of the ROC.</p>	<p>(1) 執行銷售功能 Perform sales function : <input type="checkbox"/> 在境外執行銷售活動，或 perform sales activities outside the territory of the ROC, or <input type="checkbox"/> 在境內透過經紀人、一般佣金代理商或其他具有獨立身分之代理人 through either domestic brokers, general commission-charging agents, or other independent agents.</p> <p>(2) 銷售對象 Sell to : <input type="checkbox"/> 境外客戶或 overseas customers, or <input type="checkbox"/> 境內客戶 domestic customers</p> <p>(3) <input type="checkbox"/> 該貨物未改變性質 The nature of goods has never been changed.</p> <p>(4) <input type="checkbox"/> 該其他營利事業在中華民國境內</p>

	<p>僅從事準備或輔助性質之活動 The other profit-seeking enterprises only engage in preparatory or auxiliary activities within the territory of the ROC.</p>
<p><input type="checkbox"/> 境內採購其他營利事業境內產製之貨物，嗣銷售予自由港區事業且約定加工後買回並出口 Domestically purchased goods are produced domestically by other profit-seeking enterprises, sold to the FTZ enterprise for processing, and repurchased by contract with the FTZ enterprise, and then exported.</p>	<p>(1) 執行銷售功能 Perform sales function :</p> <p><input type="checkbox"/> 在境外執行銷售活動，或 perform sales activities outside the territory of the ROC, or</p> <p><input type="checkbox"/> 在境內透過經紀人、一般佣金代理商或其他具有獨立身分之代理人 through either domestic brokers, general commission-charging agents, or other independent agents.</p> <p>(2) <input type="checkbox"/> 銷售予自由港區事業 Sell to the FTZ enterprises.</p> <p>(3) <input type="checkbox"/> 約定加工後買回並出口 Repurchased by contract after goods being processed with the FTZ enterprise, and then exported.</p>

2. 輸入 Importation :

營運模式 Operation type	適用條件 Applicable conditions
<p><input type="checkbox"/> 境外自行產製或採購之貨物輸入及儲存於自由港區後，銷售予境內、外客戶 Sell to domestic or overseas customers after the goods are being produced or purchased outside the territory of the ROC, then imported and stored in the FTZ.</p>	<p>(1) 執行銷售功能 Perform sales function :</p> <p><input type="checkbox"/> 在境外執行銷售活動，或 perform sales activities outside the ROC, or</p> <p><input type="checkbox"/> 在境內透過經紀人、一般佣金代理商或其他具有獨立身分之代理人 through either domestic brokers, general commission-charging agents, or other independent agents.</p> <p>(2) 銷售對象 Sell to :</p> <p><input type="checkbox"/> 境外客戶或 overseas customers, or</p> <p><input type="checkbox"/> 境內客戶 domestic customers</p>

3. 儲存或運送 Storage or delivery: :

適用條件 Applicable conditions

(1) 上開採購或輸入之貨物儲存於自由港區或銷售後運送予客戶

The aforementioned purchased or imported goods, are stored in FTZ, or delivered to customers after being sold.

(2) 儲存或運送過程中之作業 Processes of storage and transportation 未改變

貨物性質 have never changed 或 or 已改變貨物性質 have changed the nature of goods.

保存 preservation 分類 classification 分級 grading 分裝 sub-packaging

包裝 packaging 重貼標籤 relabeling 切割 cutting

其他 other _____

(3) 貨物銷售之對象非屬自然人

The buyer of the good sold is not a natural person.

4. 從事以上所勾選採購、輸入、儲存或運送之個別及整體活動是否均符合準備或輔助性質 Conducting individual or all activities of procurement, importation, and storage or transportation from ticks above in accordance with preparatory or auxiliary activities : 是 Yes 否 No

四、申請文件是否齊全 Application documents (依辦法第 6 條檢核 examined by Article 6 of the Regulations)

(一) 營利事業登記證明文件 Proof of registration of the profit-seeking enterprise :

有 Yes 無 No

(如附中文簡譯本可加速審核 accelerate the process if affixed with condensed Chinese version)

(二) 依中華民國境外法律設立或登記之營利事業，實際管理處所在中華民國境外之聲明書 A declaration that place of effective management of the profit-seeking enterprise established or registered under the overseas laws is outside the ROC :

有 Yes 無 No

(三) 依中華民國法律設立或登記之營利事業，實際管理處所在中華民國境外之證明文件 Proof of that place of effective management of the profit-seeking enterprise established or registered under the laws of the ROC is outside the ROC :

有 Yes 無 No

(如附中文簡譯本可加速審核 accelerate the process if affixed with condensed Chinese version)

(四) 營利事業自行或委託自由港區事業從事貨物採購、輸入、儲存或運送之

計畫書 A proposal from a profit-seeking enterprise for directing or delegating a FTZ enterprise to conduct procurement, importation, storage, or delivery of goods (下稱計畫書 as the Proposal below) :

有，另有無下列文件 Yes, and affixed with following documents :

1.提示計畫書且經會計師簽證報告 The Proposal affixed with an attestation report certified by a certified public accountant : 有 Yes 無 No

2.提示價值鏈貢獻分析、其他足資證明符合辦法第4條及第5條規定之文件且經會計師簽證報告 Value chain contribution analysis, other proof documents in accordance with Article 4 & 5 of the Regulation affixed with attestation reports certified by certified public accountant : 有 Yes 無 No

無 No

(五) 委託自由港區事業從事貨物之採購、輸入、儲存或運送 Delegating the FTZ enterprises to engage in the procurement, importation, storage or delivery of goods :

是 Yes (檢附生效委託合約及中文簡譯本 affixed with the effective delegation contract signed with the FTZ enterprise, as well as a translated and condensed Chinese version of the contract : 有 Yes 無 No)

否 No

(六) 委託申請授權書正本 The original copy of the power of attorney from authorized application (無者免附 not affixed if none) : 有 Yes 無 No

申請人 Applicant signature : _____ 簽章

日期 Date : _____年(Y)_____月(M)_____日(D)