

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」申請書填表說明

Instructions for the 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)”

◎請參閱問答集附錄之流程圖。

◎Please refer to the diagram of the application process in the Q&A appendix.

- 一、自行檢核事項欄位(一)「營利事業適用主體」：請確認應檢附經我國駐外機構簽發認證之營利事業登記證明文件，附中譯本可加速審查。

For the column of Matters of self-examination (一) “Profit-seeking enterprise subject”; please confirm the enclosed Certificate of Incorporation has been attested by the ROC’s authority stationed abroad, the review of this application can be accelerated when the supplement document is translated into Mandarin.

- (一) 第1.1.1點「實際管理處所在中華民國境外」勾選否者，不符合申請要件，毋需往下填寫。勾選是者，請繼續填寫第1.1.2點。

For 1.1.1 “The Place of Effective Management is established outside of the ROC”, those who check no, do not meet the application conditions and requirements, and there is no need for further filling. If check yes, please proceed to fill in 1.1.2.

- (二) 第1.1.2點「在中華民國境內無從事主要營業之全部」勾選否者，不符合申請要件，毋需往下填寫。勾選是者，請繼續填寫第1.1.3點。

For 1.1.2 “Not all major business activities take place within the territory of the ROC”, those who check no, do not meet the application conditions and requirements, and there is no need for further filling. If check yes,

please proceed to fill in 1.1.3.

- (三) 第1.1.3點「在中華民國境內無固定營業場所」勾選否者，請繼續填第1.1.3-1點及第1.1.3-2點。勾選是者，請跳至(二)「活動範圍」繼續填寫。

For 1.1.3 “No fixed place of business in the territory of ROC”, those who check no, please proceed to fill in 1.1.3-1 and 1.1.3-2. If check yes, please proceed straight to question (二) “Scope of business activities.”

- (四) 第1.2點「依中華民國法律設立或登記，且舉證以下事項」：如屬第1.1點之外國營利事業，毋須填寫第1.2點。

For 1.2 “Established or registered under the laws of the ROC, but evidence provided in accordance with the following conditions”: if applicant meets 1.1, being a profit-seeking enterprise established or registered under overseas laws, there is no need to fill in 1.2.

- 二、自行檢核事項欄位(二)「活動範圍」：請確認應檢附「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」

For the field of Matters of self-examination (二) “Scope of business activities” : please confirm the “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)” is enclosed.

- 欄位「申請範圍」：For the “Type of application” column

申請範圍「全部」貨物申請免稅，係指營利事業自行或委託自由港區事業於自由港區內從事之活動，全部貨物皆符合免稅要件；「個別」貨物申請免稅，係指營利事業自行或委託自由港區事業於自由港區內從事之活動，僅個別貨物符合免稅申請要件，非為全部貨物皆符合免稅要件。Applying for “all goods” to be tax exempt means a profit-seeking enterprise directing or delegating a FTZ enterprise to conduct activities within the FTZ, all goods meet the tax exemption requirements; applying for “individual goods” to be tax exempt means a profit-seeking enterprise directing or delegating a FTZ enterprise to conduct activities within the FTZ, only the

individual goods meet the tax exemption requirements.

● 欄位「銷售活動」：For the “Perform sales function”

(一) 第2.1.2點「境內執行」勾選是者，請填寫第2.1.2-1點。

For 2.1.2 “carried inside the territory of ROC”, those who check yes, please proceed to fill in 2.1.2-1.

(二) 第2.1.2-1點「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」勾選否且在境外無執行銷售活動者，不符合申請要件，毋需往下填寫。

For 2.1.2-1 “through either domestic brokers, general commission-charging agents, or other independent agents”, those who check no and do not perform sales function outside the territory of ROC, do not meet the application requirements, and there is no need for further filling.

(1) 欄位「銷售對象」：For “Sales target”

第2.2點「非屬自然人」勾選否者，不符合申請要件，毋需往下填寫。

For 2.2 “is not an individual”, those who check no, do not meet the application conditions and requirements, and there is no need for further filling.

(3) 欄位「營運模式」：For “Type of operation”

a. 第2.3點「於自由港區內，從事貨物之採購、輸入、儲存或運送營業活動」請從「自行申設」或「委託自由港區事業」擇一勾選。

For 2.3 “to conduct procurement, importation, storage, or delivery of goods within the FTZ”, please check the box for either “directly” or “delegates an enterprise in the FTZ.”

b. 如勾選「委託自由港區事業」，請確認應檢附「生效之委託合約及中文簡譯本」。

If check “delegates an enterprise in the FTZ”, please confirm “the valid agreement between two parties and the brief Mandarin translation” are enclosed.

(4) 欄位「營業活動」For “Business activities”：

(一) 「採購」 Procurement :

1. 第2.4.1點「採購在中華民國境內之貨物」勾選是者，請繼續填寫第2.4.1-1點。勾選否者，請直接跳至第2.4.2點填寫。

For 2.4.1 “procurement is made in the territory of the ROC”, those who check yes, please proceed to fill in 2.4.1-1. If check no, please proceed straight to fill in 2.4.2.

2. 第2.4.1-1點「銷售對象」：勾選「境內客戶」者，請繼續填寫第2.4.1-1-1點及第2.4.1-1-2點。

For 2.4.1-1 “sales target”: if check “onshore clients”, please proceed to fill in 2.4.1-1-1 and 2.4.1-1-2.

(二) 「輸入」 Importation :

1. 第2.4.2點「自境外輸入自行產製或採購之貨物」勾選是者，請填寫第2.4.2-1點。勾選否者，請直接跳至2.4.3點填寫。

For 2.4.2 “import self-produced or purchased goods overseas”, those who check yes, please fill in 2.4.2-1. If check no, please proceed straight to fill in 2.4.3.

2. 於第2.4.1點「採購在中華民國境內之貨物」及第2.4.2點「自境外輸入自行產製或採購之貨物」均勾選否者，不符合申請要件，毋需往下填寫。

For 2.4.1 “procurement is made in the territory of the ROC” and 2.4.2 “import self-produced or purchased goods overseas”, those who check no, do not meet the application conditions and requirements, and there is no need for further filling.

- (三) 「儲存或運送」：第2.4.3點「上述採購、輸入貨物儲存於自由港區或銷售後運送予客戶，其貨物性狀態」：在自由港區內於儲存或運送過程中有進行表中7項等作業（如保存、分類、分級等）請於第2.4.3-2欄位勾選是，並勾選有進行之作業。

“Storage or Delivery”: For 2.4.3 “the nature of the aforementioned purchased or imported goods stored in FTZ, or delivered to clients after being sold” : if during the process of storage or delivery of goods within

the FTZ, the 7 listed operations in the checklist (e.g. preservation, classification, grading, etc.) are carried out, please check yes in 2.4.3-2 and select the operations carried out accordingly.

- (5) 欄位「活動性質」：第2.4.4點「從事以上所勾選採購、輸入、儲存或運送之個別及整體活動均符合準備或輔助性質」勾選否者，不符合申請要件。

For “Nature of the business activities”: For 2.4.4 “conducting individual or all activities of procurement, importation, and storage or transportation from ticks above in accordance with preparatory or auxiliary activities”, those who check no, do not meet the application requirements.