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. 營利事業 Profit-seeking enterprise

|  |  |  |  |
| --- | --- | --- | --- |
| 名稱 Name |  | | |
| 國籍  Nationality |  | 設立日期  Date of establishment |  |
| 公司地址  Company address |  | | |
| 負責人  (董事長)  Person in charge  (Chairman of the Board) |  | 資本總額 （幣別 currency）  Authorized capital |  |
| 總 經 理  General manager |  | 年營業額（幣別 currency）  Annual revenue |  |
| 員 工 人 數  Number of employees |  | | |
| 營 業 項 目Line of business |  | | |
|  | □有固定營業場所 Fixed place of business  名稱 Name：  統一編號 Tax ID number：  地址 Address： | | |
| 在中華民國 | □有營業代理人 Business agent  名稱 Name：  統一編號 Tax ID number：  地址 Address： | | |
| 境內設立固 |
| 定營業場所 |
| 或營業代理 |
| □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(無固定營業場所及營業代理人請填寫本項)  Authorizing individuals who reside within the territory of the ROC or profit-seeking enterprise with fixed place of business as agents to tax filing (if there is no fixed place of business and business agent, please fill in this column)  名稱 Name：  統一編號 Tax ID number：  地址 Address： | | |
| 人之情形  Situations of establishing fixed place of business or business agent within the territory of the ROC |

* 1. 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. 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) |

* 1. 會計年度 Accounting year

|  |  |
| --- | --- |
| □曆年制 Calendar year | |
| □非曆年制 Non-calendar year | * 月制 Monthly basis |

# 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

* 1. 主要營業活動之描述 Description of major activities

填寫說明：請概述營利事業之營業項目及內容(2.1.1)，並說明其在中華民國境內從事之營業活動範圍(2.1.2)。

Instructions: Please fill in profit-seeking enterprise’s line of business and content (in 2.1.1), and describe the scope of business activities engaged in within the territory of the ROC (in 2.1.2).

* + 1. 營利事業之主要營業活動(包括在中華民國境內、外)   
       Major activities of profit-seeking enterprises (including within and outside of the territory of the ROC)
    2. 在中華民國境內從事之營業活動(區分自由港區內、外)   
       Business activities engaged in within the territory of the ROC ( distinguished as within the FTZ and outside the FTZ)
       1. 自由港區內 Within the FTZ：
       2. 自由港區外 Outside the FTZ：
  1. 功能、風險及使用資產分析 Function, risk and asset using analysis
     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 | 製造加工裝配  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 |
| 全部  Overall |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 境內  Domestic |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 境外  Overseas |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 註：填寫○：執行主要功能；△：執行部分功能；×：未執行功能。  「全部」列，請填境內外整體營業活動所執行之功能。  Note: Fill in ○: for carrying out major functions; △: for carrying out part of the functions; ×: for none.  In the “Overall” row, please fill in the functions carried out by the overall domestic and overseas business activities. | | | | | | | | | | | | | |

* + 1. 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 |
| 全部  Overall |  |  |  |  |  |  |  |
| 境內  Domestic |  |  |  |  |  |  |  |
| 境外  Overseas |  |  |  |  |  |  |  |
| 註：填寫○：承擔主要風險；△：承擔部分風險；×：承擔些微風險或未承擔風險  「全部」列，請填境內外整體營業活動所承擔之風險。  Note: Fill in ○: major; △: part; ×: none.  In the “Overall” row, please fill in the risks from the overall domestic and overseas business activities. | | | | | | | |

* + 1. 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 |
| 全部  Overall |  |  |
| 境內  Domestic |  |  |
| 境外  Overseas |  |  |
| 註：填寫○：主要；△：部分；×：無  「全部」列，請填境內外整體營業活動所使用之資產。  Note: Fill in ○: major; △: part; ×: none.  In the “Overall” row, please fill in the overall assets used for domestic and overseas business activities. | | |

# 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

* 1. 交易流程圖 Diagram of the transaction process

## 【範例 Paradigm 】交易 1 Transaction 1



銷售

甲公司

境外 境內

2.銷售貨物 A、貨物 B

丙公司Company B

1.輸入貨物 A

、貨物 B

儲存運送 Storage & Shipping

委託自由港區物流業乙公司Delegate logistics Company C in FTZ

2.運送貨物 A

、貨物 B

Sales

Overseas Domestic

1. Import goods A and goods B

2. Shipping goods A and goods B

Company A

Company B

Sell goods A and goods B

1. 【範例 Paradigm】交易 2 Transaction 2

Overseas Domestic

銷售

Sales

甲公司

Company A

3.銷售貨物 C

、貨物 D

境外 境內

丙公司Company B

3. Sell goods C and goods D

2.委託加工

OEM

1.輸入貨物 C

、貨物 D

1.Import goods C and goods D

受託加工

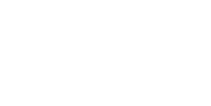
OEM

委託自由港區物流業乙公司Delegate logistics Company C in FTZ

3.運送貨物 C

、貨物 D

3. Shipping goods C and goods D



交易流 Transaction flow 物流 Goods flow

* 1. 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.

* 1. 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  貨物 B  Goods | 儲存運送  Storage & Shipping | 銷售  Sales | ■免稅 Tax exemption □應稅 Taxable |
| 交易 2  Transaction | 貨物 C  貨物 D  Goods | 儲存運送、委託加工  Storage & Shipping, authorized processing | 銷售  Sales | □免稅 Tax exemption  ■應稅 Taxable |

1. 免稅貨物(原料、物料、半製品、製成品或商品等)之說明  
   Explanation of tax exemption goods (raw materials, supplies, semi-finished goods, finished goods or commodities)
   1. 免稅貨物預計○○○年度進儲情形  
      Expected situation of tax exemption goods’ importation and storage in year ○○○
      1. 進儲免稅貨物  
         Tax exemption goods’ importation and storage

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

* + 1. 進儲免稅貨物來源 Source of tax exemption goods

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

* 1. 免稅貨物預計○○○年度銷售情形  
     Expected sales situation of tax exemption goods in year ○○○
     1. 銷售免稅貨物 Sales of tax exemption goods

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

* + 1. 銷售免稅貨物對象 Tax exemption goods sold to

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

* 1. 同時銷售免稅及應稅貨物者，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

|  |  |
| --- | --- |
| □ | 僅銷售免稅貨物，無同時銷售應稅貨物，免填本項說明。 If only tax exemption goods are sold, and no taxable goods are sold simultaneously, this explanation is exempted. |
| □ | 屬個別貨物申請證明函 Application for individual goods’ certification letter:  同時銷售免稅及應稅貨物，並能明確計算銷售該貨物之所得，其是否可直接合理歸屬之說明如下：  Please explain if the simultaneous sales of taxable and tax exemption goods whose income can precisely be calculated, and explain whether the income can directly and reasonably be allocated: |
| 說明 Explanation: |

# 簽證會計師 Certified Public Accountant： (蓋章 Signature)

說明 Explanation：1.依辦法第六條第三項規定，第一項第四款規定之計畫書，如提示會計師簽證報告，得予書面審核。According to Paragraph 3 of Article 6, if this proposal specified in Paragraph 3 of Article 6 and Clause 4 of Paragraph 1 has been certified by a certified public accountant, it could be assessed by paper reviewing.

2.如委託會計師簽證，請蓋章。If certified by a public accountant, please provide the signature.