

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		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			
在中華民國境內設立固定營業場所	<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 :		

或營業代理人之情形 Situations of establishing fixed place of business or business agent within the territory of the ROC	地址 Address :
	<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(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 :

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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1.4 會計年度 Accounting year

<input type="checkbox"/> 曆年制 Calendar year	
<input type="checkbox"/> 非曆年制 Non-calendar year	<input type="radio"/> 月制 Monthly basis

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

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).

2.1.1 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)

2.1.2 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 :

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	製造加工 裝配 測試 Manufacturing and Assembling Test	行銷配 銷廣告 Marketing/ Distributio n/Advertisi ng	倉儲 Warehou sing	銷售 Sales	運送 Transp ortatio n	產品服務 After-sale Service	訓練人 員管理 服務 Training and personnel Manage ment Service	信用 收款 Credit and Collect ion	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.

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
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.

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
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.

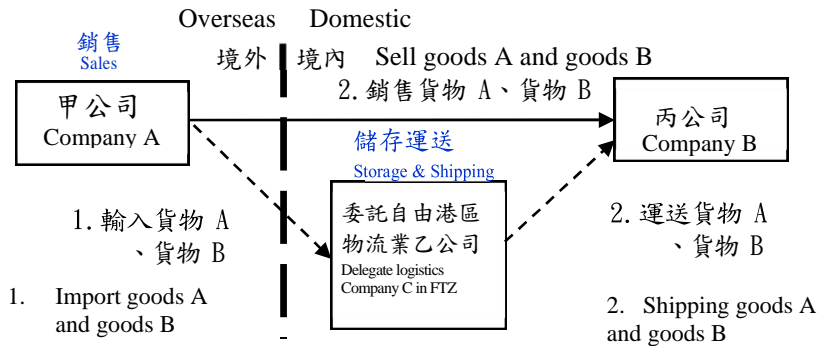
In the “Overall” row, please fill in the overall assets used for domestic and overseas business activities.

3. 營利事業在境內、外交易流程之說明

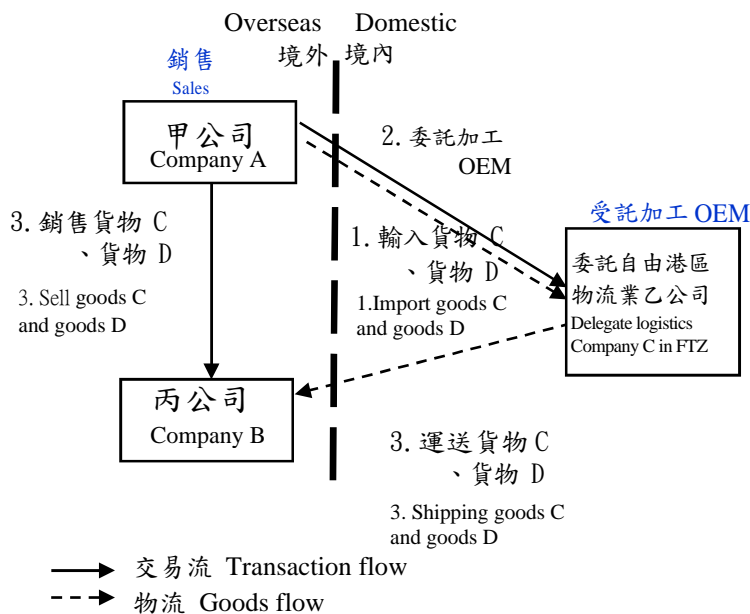
Explanation of profit-seeking enterprise's transaction process within or outside the territory of the ROC

3.1 交易流程圖 Diagram of the transaction process

(1) 【範例 Paradigm】 交易 1 Transaction 1



(2) 【範例 Paradigm】 交易 2 Transaction 2



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 貨物 B Goods	儲存運送 Storage & Shipping	銷售 Sales	<input checked="" type="checkbox"/> 免稅 Tax exemption <input type="checkbox"/> 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	<input type="checkbox"/> 免稅 Tax exemption <input checked="" type="checkbox"/> 應稅 Taxable

4. 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)

4.1 免稅貨物預計○○○年度進儲情形

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

4.1.1 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

4.1.2 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

4.2 免稅貨物預計○○○年度銷售情形

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

4.2.1 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

4.2.2 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

4.3 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

<input type="checkbox"/>	<p>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.</p>
<input type="checkbox"/>	<p>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:</p>
	<p>說明 Explanation:</p>

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

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