

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
計畫書填表說明

Instructions for the form “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)”

一、基本資料1.1「營利事業」 Basic Information 1.1 “Profit-seeking enterprise”:

(一) 名稱：請填寫擬申請免稅之營利事業名稱，非為協助申請之代理人名稱。

Name: Please fill in the name of the profit-seeking enterprise that is to apply for the tax exemption, not the name of the authorized agent assisting with the application.

(二) 營業項目：擬申請免稅之營利事業所經營之事業項目說明。

Line of business: Explanation of the line of business operated by the profit-seeking enterprise that is to apply for the tax exemption.

(三) 在中華民國境內設立固定營業場所或營業代理人之情形：視實際情況，請3擇1填寫。

Situations of establishing fixed place of business or business agent within the territory of the ROC: please choose 1 out of the 3 choices to fill in, based on the actual situation.

1. 有固定營業場所：擬申請免稅之營利事業在臺設有分公司、管理處等，請填寫本項。

Fixed place of business: please check the box if the profit-seeking enterprise that is to apply for the tax exemption has branch or management office(s) in the ROC.

2. 有營業代理人：擬申請免稅之營利事業在臺有營業代理人請填寫

本欄位，並請檢附國稅局准予備查函。

Business agent: please check this box if the profit-seeking enterprise that is to apply for the tax exemption has a business agent in the ROC, and attach the reference letter of the business agent approved by the tax authority.

3. 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欄位，並請檢附委託申請授權書。

Authorizing individuals who reside within the territory of the ROC or profit-seeking enterprise with fixed place of business as a agent to tax filing: if there is no fixed place of business and business agent, please fill in this box, and attach a copy of the Power of Attorney.

- 二、 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：

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

- (一) 填寫本題之目的為協助管理機關綜合判斷申請免稅之營利事業，在我國境內是否僅從事準備或輔助性質之活動。

The purpose of this question is to assist the administering authority to comprehensively determine whether the profit-seeking enterprise that applied for tax exemption is only engaged in preparatory or auxiliary activities within the territory of ROC.

- (二) 2.2.1、2.2.2及2.2.3表內之「全部」欄位：請填營利事業整體之主要營業活動(包括在中華民國境內、外)。

In the “Overall” row of tables 2.2.1, 2.2.2 and 2.2.3: please fill in the major activities of the profit-seeking enterprise (including within and outside of the territory of ROC.)

- (三) 表格2.2.3「使用資產分析」：「持有或管理智慧財產權」係指持有或管理版權、專利、商標等智慧財產權；「持有或管理其他財產」

係指持有或管理辦公室、倉庫等其他財產。請依申請免稅之營利事業實際情形填寫。

In table 2.2.3 “Analysis of assets used”: “Hold or manage intellectual property rights”, means owning or managing intellectual property rights such as copyrights, patents, trademarks, etc.; “Hold or manage other assets”, means owning or managing other assets such as offices and warehouses, etc. Please fill in based on the actual situation of the profit-making enterprise applying for tax exemption.

三、 3.營利事業在境內、外交易流程之說明：

3.Explanation of profit-seeking enterprise’s transaction process within or outside the territory of the ROC:

(一) 填寫本題之目的為協助管理機關綜合判斷申請免稅之營利事業，在我國境內是否僅從事準備或輔助性質之活動。

The purpose of this question is to assist the administering authority to comprehensively determine whether the profit-seeking enterprise applying for tax exemption is only engaged in preparatory or auxiliary activities within the territory of ROC.

(二) 3.1交易流程圖：應包含申請免稅之營利事業在中華民國境內、外所有交易流程，不限於自由港區內或擬申請免稅之貨物，以瞭解該營利事業貨物交易之全貌。

3.1 Diagram of the transaction process: to understand the whole view of the profit-seeking enterprises’ transaction of goods, the diagram should include all transaction processes of the profit-seeking enterprise applying for tax exemption that are within and outside of the territory of the ROC, the diagram should not be limited to the transaction process of goods within the FTZ or the goods that are to apply for tax exemption.

(三) 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：請根據3.1交易流程圖填寫各交易之貨品名稱、營利事業執行之功能（含境內、外），及判斷該交易依自由貿易港區設置管理條例第29條第1項規定，是否免稅。

3.3 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: according to 3.1 diagram of the transaction process, write in each transaction's name of goods, function performing of the profit-seeking enterprise (including within and outside the territory of ROC), and determine whether each respective transaction is tax exempt or taxable according to paragraph 1 from Article 29 of Act for the Establishment and Management of Free trade zones.

四、 4.免稅貨物：此大項僅需填寫符合免稅要件之貨物資訊。

4. Tax exemption goods: For this section, information on only goods that meet the tax exemption requirements is required to fill in.

(一) 4.1免稅貨物預計 000 年度進儲情形：如尚無進儲行為、欲為申請往後貨物免稅者，000 年度應填寫擬執行進儲行為當年度之預測情形。如已有進儲行為之申請者，000 年度應填寫現年度符合免稅貨物進儲情形。

4.1 Expected situation of tax exemption goods' importation and storage in year ○○○: if there is no importation and storage activity yet performed, those who want to apply for tax exemption of goods in the future shall fill in for year ○○○, the expected situation of the tax exemption goods' importation and storage. If importation and storage activity is already performed by the applicant, for year ○○○, the situation of importation and storage of goods that meet tax exemption requirements for the current year shall be filled in.

五、 簽證會計師：如計畫書及價值鏈貢獻分析經提示會計師簽證報告，得僅經書面予以審核。如無簽證會計師請空白。

Certified Public Accountant: If the Proposal and value chain contribution analysis has been certified by a certified public accountant, it can only be submitted and reviewed on its own. If not certified by a certified public accountant, please leave blank.