

國別報告(Country-by-Country Report)

表 1、跨國企業集團於各租稅管轄區之所得、稅負及營運活動分配概況

Table 1. Overview of allocation of income, taxes and business activities by tax jurisdiction

跨國企業集團名稱 Name of the MNE group : 會計年度 Fiscal year concerned : YYYY-MM-DD~YYYY-MM-DD 幣別 Currency :										
租稅管轄區 ¹ Tax Jurisdiction ¹ (A)	收入 Revenues (B)			所得稅前 損益 Profit (Loss) before Income Tax (C)	已納所得稅 (現金收付制) Income Tax Paid (on Cash Basis) (D)	當期應付 所得稅 Income Tax Accrued- Current Year (E)	實收 資本額 Stated Capital (F)	累積盈餘 Accumulated Earnings (G)	員工人數 Number of Employees (H)	有形資產 (現金及約當 現金除外) Tangible Assets other than Cash and Cash Equivalents (I)
	非關係人 Unrelated Party (B1)	關係人 Related Party (B2)	合計 Total (B3)							

表 2、跨國企業集團於各租稅管轄區之國別報告成員集合名單

Table 2. List of all the Constituent Entities of the MNE group included in each aggregation per tax jurisdiction

跨國企業集團名稱 Name of the MNE group : 會計年度 Fiscal year concerned : YYYY-MM-DD~YYYY-MM-DD															
租稅 管轄區 ¹ Tax Jurisdiction ¹ (A)	該轄區居 住者國別 報告成員 ² Constituent Entities Resident in the Tax Jurisdiction ² (J)	成員組成或 設立地（如 不同於居住 地國或地 區） ¹ Tax Jurisdiction of Organization or Incorporation if Different from Tax Jurisdiction of Residence ¹ (K)	主要營運活動 Main business activity(ies) (L)												
			研究與 發展 Research and Develop- ment	持有或 管理智 慧財產 權 Holding or Managing Intellectual Property	採購 Purcha- sing or Procure- ment	製造或 生產 Manufac- turing or Production	銷售、 行銷或 配銷 Sales, Marketing or Distribu- tion	行政、 管理或 支援服 務 Adminis- trative, Manage- ment or Support Services	對非關 係人提 供服務 Provision of Services to Unrelated Parties	集團 內部 融資 Internal Group Finance	受規範 金融服 務 Regulated Financial Services	保險 Insur- ance	持有股 份或其 他權益 工具 Holding Shares or Other Equity Instru- ments	停業 Dormant	其他 ³ Other ³

表 3、其他補充資訊
Additional Information

跨國企業集團名稱 Name of the MNE group : 會計年度 Fiscal year concerned : YYYY-MM-DD~YYYY-MM-DD
請提供任何必要或有助瞭解國別報告應揭露資訊之簡要說明。
Please include any further brief information or explanation you consider necessary or that would facilitate the understanding of the compulsory information provided in the country-by-country report.

註：

Note:

1. 請依營利事業所得稅結算申報書所附國家代碼表填列「國家代碼」。
Please fill in the “country code” according to the list of country code in Profit-seeking income tax return forms.
2. 請填報成員之「稅務識別碼」(指租稅管轄區之稅捐機關用於辨識該成員之編號或具同等功能之其他辨識碼)。
Please fill in the “Tax Identification Number, TIN,” a number used by the tax administration of the tax jurisdiction in which the constituent entity is resident in order to identify the constituent entity, or any other identification number with equivalent functions for tax purposes.
3. 請在表 3、「其他補充資訊」具體說明國別報告成員從事營運活動之性質。
Please specify the nature of the activity of the Constituent Entity in the “Additional Information” section.