

# 財政部稅務預先核釋申請書

## Application for Advance Tax Rulings

	編號 (財政部填寫) Reference Number (Filled out by the Ministry of Finance)	
一、申請人資料(請檢附身分證/護照、公司登記證明等相關證明文件) Information of Applicant (Please submit Identification Document/Passport, Company Incorporation Document, or other relevant documentation.)		
姓名/公司名稱 Name of Individual/Corporation		電話 Telephone No.
身分證字號/ 公司統一編號 ID Number/ Business Administration Number (BAN)		傳真 Fax No.
		E-mail
地址 Address		
是否聯名申請 Joint Application	<input type="checkbox"/> 是 Yes (請加填其他申請人相關資料) (Please submit information of other applicant) <input type="checkbox"/> 否 No	
二、代理人資料 (請檢附授權書正本；無代理人免填) Information of Agent (If any, please submit the original power of attorney.)		
姓名/公司名稱 Name of Individual/Corporation		電話 Telephone No.
身分證字號/ 公司統一編號 ID Number/ Business Administration Number (BAN)		傳真 Fax No.
		E-mail
地址 Address		
三、申請核釋事由及事實陳述 Context and Fact Statement of the Application		
事由：(請敘明案件申請之主要目的、適用之相關稅法規定為何) Context: (Please explain the main purpose and applicable tax regulations of the application.)		

相關事實陳述：(請詳細敘明相關事實，並檢具相關文件資料)

Relevant Facts: (Please explain relevant facts in detail and submit related documents.)

重要假設：(請敘明與相關事實有關之假設)

Important Assumptions: (Please explain assumptions related to the relevant facts.)

申請適用相關稅法規定之理由陳述：(請敘明適用相關稅法規定之理由、疑義及專業建議)

State reasons in order to apply for related tax regulation: (Please state reasons, ambiguity, and professional recommendations.)

#### 四、申請案件涉及之課稅年度及稅收影響

Influence on Tax Revenue in Certain Tax Year

1. 課稅年度由民國\_\_\_\_年至\_\_\_\_年

Tax year from \_\_\_\_ to \_\_\_\_

2. 申請案件涉及稅收影響金額：新臺幣\_\_\_\_\_元

Influence on tax revenue derived from application case: NT\$ \_\_\_\_\_

#### 五、申請基本要件審核(不符合者財政部將不受理申請)

Review on Fundamental Conditions (Cases not qualified with application criteria will not be accepted by the Ministry of Finance.)

1. 本案件是否為跨國交易或投資之國際租稅案件？

Is this case an international tax case regarding cross-country transaction or investment?

☐ 是 Yes

☐ 否 No

2. 本案件投資金額不含土地是否達新台幣二億元以上？或首次交易金額達新台幣五千萬元以上？

Does the investment amount of this case exceed NT\$200,000,000 (excluding investment amount of land)? Or does the initial transaction amount exceed NT\$50,000,000?

☐ 是 Yes

☐ 否 No

3. 如不符上述第2項要件，請敘明申請案件對我國有何重大經濟效益。

If the answer to question 2 is "NO", please explain the case's significant economic benefits for Taiwan.

#### 六、申請一般要件審核(屬下列1至7項者財政部將不予預先核釋)

Review of General Conditions (Any case that falls under the conditions listed below in items from 1 to 7 will not be applicable for advanced tax rulings.)

1. 申請案件是否涉及單純事實或資產價值之認定？

☐ 是 Yes

Is this application merely relevant to identification of facts or asset values?	<input type="checkbox"/> 否 No
2.申請案件是否屬假設性交易，或非即將於一年內採行之交易？ Is this application a hypothetical transaction or a transaction that will not be materialized within one year?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
3.申請交易是否已經發生，或為即將申報或已申報之案件？ Has the transaction of this application happened already? Or is the case going to be applied soon or has been applied already?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
4.與申請案件主要問題類似之案件是否處於行政救濟程序中？ Is there any case which is similar to the core issue of this application currently under administrative remedy?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
5.申請主要內容是否涉及所得稅法第四十三條之一有關交易之收入、成本或費用計價方式之確定？ Is the context of this application relevant to confirmation for pricing methods of transaction income, cost, or expense regarding Article 43-1 of Income Tax Act?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
6.申請案件是否涉及賦稅以外相關法規之解釋？ Is this application relevant to the explanation of non-tax regulations?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
7.申請案件是否涉及國外法律之解釋？ Is this application relevant to the explanation of foreign laws?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
8.申請人之前是否就類似案件申請預先核釋？ Has the applicant ever applied for advance tax ruling regarding a similar case?	<input type="checkbox"/> 是(請敘明) Yes (Please explain.) <input type="checkbox"/> 否 No
9.申請人所申請之交易，是否已取得政府相關單位之意見或分析？ Has the applicant gained governmental opinion(s) or analyses regarding the applied transaction?	<input type="checkbox"/> 是(請敘明) Yes (Please explain.) <input type="checkbox"/> 否 No
七、簽章與日期 Signature and Date	
<p style="text-align: center;">申請人/代理人簽章 Applicant/Agent Signature:</p> <p style="text-align: right;">日期 Date: 中華民國____年____月____日 (yyyy/mm/dd)</p>	

請將填妥之申請書及相關資料寄至：財政部(116055 臺北市文山區羅斯福路6段142巷1號)

Please post completed application form and relevant documentations to the Ministry of Finance  
(No. 1, Lane 142, Sec. 6, Roosevelt Rd., Taipei, 116055 Taiwan, R.O.C.)