

適用所得稅協定上限稅率者退還溢繳稅款申請書
Application for Refund of Tax Overpaid by a Person Entitled to the
Reduced Tax Rate Stipulated in an Agreement for the Avoidance of Double
Taxation with Respect to Taxes on Income

(外國機構投資人申請退還股利或利息溢繳稅款專用 For use of foreign institutional investors applying for refund of tax overpaid on dividends or interests.)

受文者 ATTN/Recipient：

(請至遲自繳納扣繳稅款之日起 10 年內¹向扣繳義務人所在地之轄區國稅局提出申請適用所得稅協定。
Please apply for the application of the provisions of an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (DTA) with the National Taxation Bureau where the tax withholder is located, no later than 10 years¹ from the withholding tax payment date.)

發文日期字號 Document No.： 年 Year 月 Month 日 Day 號

外國機構投資人 Foreign institutional investor (FINI)	國籍 Nationality：
	他方締約國稅務識別碼 ² Tax Identification Number (TIN) of the other Contracting State ² ：
	名稱 Name：
	地址 Address：
外國機構投資人在中華民國境內設立常設機構之情形 (請於 <input type="checkbox"/> 內打 <input checked="" type="checkbox"/>) Has the FINI had a permanent establishment (PE) within the territory of the Republic of China (ROC)? (please check the appropriate box(es))	<input type="checkbox"/> 無常設機構 No PE in the ROC
	<input type="checkbox"/> 有常設機構 With a PE in the ROC 名稱 Name： 統一編號 Business Administration No. (BAN)： 地址 Address： 所得相關之股份、債權或權利與該常設機構有無實際關聯？ Are the relevant shares, debt-claims, or rights in relation to the income effectively connected with such PE? <input type="checkbox"/> 無 No <input type="checkbox"/> 有 Yes (勾選本項者，所得應併入營業利潤計算，不適用本申請書 If this box is checked, this form is not applicable and the income shall be consolidated with the profits attributed to such PE.)
適用之所得稅協定及條文 The applicable DTA and its provisions	依據中華民國與_____ (他方締約國國名) 所得稅協定第_____條 In accordance with the provisions of Article _____ of the DTA between the ROC and _____ (name of the other Contracting State)
所得類別 (請於 <input type="checkbox"/> 內打 <input type="checkbox"/>)	<input type="checkbox"/> 股利 Dividends <input type="checkbox"/> 利息 Interests

¹ 自稅款繳納之日起算至 114 年 4 月 10 日逾 5 年之案件，不適用修正後 10 年之規定。The revised 10-year period shall not apply to cases in which the period counting from the tax payment date to April 10, 2025 has exceeded 5 years.

² 他方締約國未核發者免填。Please skip this column if the other Contracting State does not issue a TIN.

<p>✓，可複選) Items of income (please check the appropriate box(es))</p>	
<p>申請退稅金額 Refundable tax amount</p>	<p>新臺幣_____元 (= 已扣繳稅款_____元 - 應扣繳稅款_____元) NT\$ _____ (= payment of tax withheld – tax should be withheld)</p>
<p>扣繳單位 (已檢附申請退還溢繳稅款金額彙總表者免填) Withholding agency (this section is not required if the Table of Summary for Refund of Tax Overpaid has been submitted)</p>	<p>名稱 Name : 統一編號 Business Administration No. (BAN) : 地址 Address : 扣繳義務人³Tax withholder³ : 所轄稽徵機關 Tax collection authority-in-charge :</p>
<p>外國機構投資人屬下列類型案件者，請檢附右列文件 (請於□內打✓) Where the FINI involved belongs to one of the following case types, please provide the documents listed on the right side (please check the appropriate box(es)) □A：依據適用之所得稅協定規定，基金、信託或受託人視為所得之受益所有人案件⁴ Cases in which the fund, trust, or trustee is deemed to be the beneficial owner of the income according</p>	<p><input type="checkbox"/>1. 申請退還溢繳稅款金額彙總表 (單一扣繳義務人免附)。 Table of Summary for Refund of Tax Overpaid (This document is not required if only one tax withholder involved in the case.) <input type="checkbox"/>2. 稽徵機關核准外國機構投資人適用所得稅協定上限稅率函 (核准文號：_____)。 The letter issued by the tax collection authority for the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: _____. <input type="checkbox"/>3. 未取得 2. 之核准函者，請檢附下列文件： Please provide the following documents if the aforementioned is not available: (1) 居住者證明： Resident Certificate: <input type="checkbox"/>① 案件類型屬 A、B、C 者：他方締約國稅務機關出具之基金、信託或受託人居住者證明。 For case type A, B, or C: The Resident Certificate of the fund, trust, or trustee issued by the tax collection authority of the other Contracting State. <input type="checkbox"/>② 案件類型屬 D 者：他方締約國稅務機關出具外國機構投資人之居住者證明。 For case type D: The Resident Certificate of the FINI issued by</p>

³ 114 年 1 月 1 日以後之給付，扣繳義務人欄位請填機關、行政法人、團體、學校、事業、破產財團之破產管理人、執行業務者、信託行為之受託人之名稱或姓名。For payments made from January 1, 2025, the "Tax Withholder" shall be the organization, non-departmental public body, institution, school, enterprise, administrator of bankrupt estate, practitioner of profession, or trustee.

⁴ 適用之所得稅協定，例如我國與盧森堡、紐西蘭及瑞士之所得稅協定。For instance, the applicable DTAs are those between the ROC and Luxembourg, New Zealand, and Switzerland.

to the provisions of the applicable DTA⁴

B：外國機構投資人以基金型態登記，且該基金為他方締約國居住者⁵

Cases in which the FINI invests with the status of a fund, and that fund is a resident of the other Contracting State⁵

C：外國機構投資人非以基金型態登記，其與他方締約國居住者簽訂信託契約投資，且該信託為他方締約國居住者
Cases in which the FINI invests not with the status of a fund but by means of holding a trust relationship with residents of the other Contracting State, and that trust is a resident of the other Contracting State

D：外國機構投資人非以基金型態登記，以自有資金投資
Cases in which the

the tax collection authority of the other Contracting State.

(2) 受益所有人證明（擇一勾選）：

Beneficial owner status (please check one of the following boxes):

① 請敘明適用之所得稅協定條次及規定（限案件類型屬 A 者）：_____。

Please state the applicable Article(s) of the DTA and the provisions stipulated therein (only applicable to case type A):

_____.

② 外國機構投資人依據財政部 108 年 6 月 24 日台財際字第 10800577770 號令⁶（下稱 108.6.24 令）第 2 點規定出具基金或信託為所得之受益所有人自我聲明（限案件類型屬 B、C 者）。

A declaration identifying the fund or trust as the beneficial owner of the income provided by the FINI pursuant to Paragraph 2 of the Explanatory Decree No. 10800577770⁶ issued by the MOF on June 24, 2019 (only applicable to case type B or C),

③ 外國機構投資人依據財政部 108.6.24 令第 1 點規定出具其為所得之受益所有人自我聲明（限案件類型屬 D 者）。

A declaration identifying the recipient of income or the FINI as the beneficial owner of the income provided by the recipient of income or the FINI pursuant to Paragraph 1 of the Explanatory Decree No. 10800577770 issued by the MOF on June 24, 2019 (only applicable to case type D), or

④ 其他足以證明外國機構投資人、基金、信託或受託人為所得之受益所有人之文件（適用於所有案件類型）：

_____。

Document(s) other than the above-mentioned which may prove that the FINI, fund, trust, or trustee is the beneficial owner of the income (applicable to all case types): _____.

4. 所得計算之證明文件，請依所得類別逐一檢附：

Please provide document(s) pertaining to the calculation of each item of income:

股利所得：持有股權或受益憑證、股利發放計算表或通知單等

⁵ 包括該基金依據適用之所得稅協定視為他方締約國居住者，例如我國與丹麥所得稅協定第 4 條第 4 項、我國與荷蘭所得稅協定第 4 條及其議定書第 2 項第 1 款規定所稱之基金。Including the fund which is deemed to be a resident of the other Contracting State according to the applicable DTA; for instance, the fund under Paragraph 4 of Article 4 of the DTA between the ROC and Denmark, and the fund under Article 4 of the DTA between the ROC and the Netherlands and Subparagraph 1 of Paragraph 2 of the Protocol thereof.

⁶ 內容請參閱 <https://law-out.mof.gov.tw/LawContent.aspx?id=GL010636>。The content of the Decree is available at <https://law-out.mof.gov.tw/EngLawContent.aspx?lan=E&id=10382>.

<p>FINI invests not with the status of a fund, but as an entity whose fund for investment is self-owned</p>	<p>證明文件。</p> <p>Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.</p> <p><input type="checkbox"/>利息所得 Interests：</p> <p><input type="checkbox"/>借貸合約或存款資料、計息明細或通知單等證明文件。 Loan contracts or deposit records, interest statements, notices, etc.</p> <p><input type="checkbox"/>透過外國保管、劃撥或結算機構買賣國內發行公司在境內發行之外幣計價普通公司債或不具股權性質之金融債券，依財政部 103 年 4 月 2 日台財稅字第 10304520950 號令第 2 點第 2 款前段依適用所得稅協定查核準則第 34 條第 1 項及第 4 項規定申請退稅者，另附買賣成交單。</p> <p>Please provide the statement of trade, if the investment is made via a foreign depository, money transfer, or clearing institution to trades on the foreign currency denominated straight corporate bonds or non-equity-type financial bonds issued by a domestic issuer in the ROC, and is being applied for as a tax refund in accordance with Paragraphs 1 and 4 of Article 34 of the Regulations Governing Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income by following the rulings of the first part of Paragraph 2, Item 2 of the Explanatory Decree No.10304520950 issued by the MOF on April 2, 2014.</p> <p><input type="checkbox"/>5.授權書正本（由原扣繳義務人或外國機構投資人在中華民國境內之固定營業場所申請者免附）。</p> <p>The original letter of authorization (This is not required if the applicant is the tax withholder or the fixed place of business of the FINI in the ROC.)</p> <p><input type="checkbox"/>6.委由原扣繳義務人申請退稅者，尚須檢附下列各項文件：</p> <p>Please, in addition, provide the following documents if the applicant is the tax withholder authorized by the taxpayer:</p> <p><input type="checkbox"/>支付憑單。Payment receipt(s).</p> <p><input type="checkbox"/>扣繳稅款繳款書正本。The original tax payment statement(s).</p> <p><input type="checkbox"/>更正前後之扣繳憑單暨申報書。The original and amended withholding tax statements and their tax returns.</p>
<p>外國機構投資人非屬前述類型，請檢附右列文件（請於<input type="checkbox"/>內打✓） Where the FINI involved</p>	<p><input type="checkbox"/>1.申請退還溢繳稅款金額彙總表（單一扣繳義務人免附）。</p> <p>Table of Summary for Refund of Tax Overpaid (This document is not required if only one tax withholder is involved in the case.)</p> <p><input type="checkbox"/>2.稽徵機關核准外國機構投資人適用所得稅協定上限稅率函（核准</p>

does not belong to the
aforementioned case types,
please provide the
documents listed on the
right side (please check the
appropriate box(es))

文號：_____) 。

The letter issued by the tax collection authority for the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: _____.

3. 未取得 2. 之核准函者，請檢附下列文件：

Please provide the following documents if the aforementioned is not available:

(1) 所得發生前一年 12 月 31 日至所得發生時任一時點之受益人名冊（內容包括受益人名稱、稅務識別碼、地址、持有受益權單位數或收益分配比例等資訊）。

A list of beneficiaries at any time between the date of December 31 of the preceding year in which income is incurred and the date on which the income is incurred. (The content of the list of beneficiaries shall include the names, Tax Identification Numbers, and addresses of beneficiaries, the number of units which are held by each beneficiary or the proportion of the beneficial rights to which each of the beneficiaries is entitled.)

(2) 居住者證明及受益所有人證明：

The Resident Certificate and documents identifying the person(s) as the beneficial owner(s) of such income:

① 他方締約國稅務機關所出具受益人名冊所載個別受益人為他方締約國居住者之證明。

The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates that each beneficiary named on the list of beneficiaries is a resident of the other Contracting State.

② 無個別受益人之居住者證明者，請就下列 i 或 ii 之文件擇一檢附：

Please provide the documents listed either in item i. or item ii. if the Resident Certificate of each beneficiary is not available:

i. 他方締約國稅務機關所出具受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例之居住者證明。

The Resident Certificate issued by the tax authority of the other Contracting State which demonstrates the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other

Contracting State are entitled.

- ii. 他方締約國稅務機關僅出具檢附外國機構投資人之居住者證明者，請另檢附下列(i)及(ii)之文件：

Please, in addition, provide the following documents if the other Contracting State issues only a Resident Certificate for the FINI:

- (i) 外國機構投資人聲明書：應載明受益人名冊所載受益人為他方締約國居住者所持有受益權單位數占該基金或信託發行受益權單位總數比例或得享受之收益分配比例，並經當地國我駐外單位驗證、或由當地法院或政府機關出具證明、或經當地法定公證機關驗證。

A Statement issued by the FINI: the content of the statement shall include the proportion of the units of the fund or trust which are held by the residents of the other Contracting State or the proportion of the beneficial rights of the fund or trust to which the residents of the other Contracting State are entitled. Such statement shall be attested by an overseas agency of the ROC or consulate in the other Contracting State, or attested by a court or a government authority or verified by a notary of the other Contracting State.

- (ii) 公開說明書或投資計畫書。

Prospectuses for public offerings or prospectuses of investing schemes.

4. 所得計算之證明文件，請依所得類別逐一檢附：

Please provide document(s) pertaining to the calculation of each item of income:

- 股利所得：持有股權或受益憑證、股利發放計算表或通知單等證明文件。

Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.

- 利息所得 Interests：

- 借貸合約或存款資料、計息明細或通知單等證明文件。

Loan contracts or deposit records, interest statements, notices, etc.

- 透過外國保管、劃撥或結算機構買賣國內發行公司在境內發行之外幣計價普通公司債或不具股權性質之金融債券，依財政部 103 年 4 月 2 日台財稅字第 10304520950 號令第 2 點第 2 款前段依適用所得稅協定查核準則第 34 條第 1 項及第 4 項規

定申請退稅者，另附買賣成交單。

Please provide the statement of trade, if the investment is made via a foreign depository, money transfer, or clearing institution to trades on the foreign currency denominated straight corporate bonds or non-equity-type financial bonds issued by a domestic issuer in the ROC, and is being applied for as a tax refund in accordance with Paragraphs 1 and 4 of Article 34 of the Regulations Governing Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income by following the rulings of the first part of Paragraph 2, Item 2 of the Explanatory Decree No.10304520950 issued by the MOF on April 2, 2014.

5. 授權書正本（由原扣繳義務人或外國機構投資人在中華民國境內之固定營業場所申請者免附）。

The original letter of authorization (This is not required, if the applicant is the tax withholder or the fixed place of business of the FINI in the ROC.)

6. 委由原扣繳義務人申請退稅者，尚須檢附下列各項文件：

Please, in addition, provide the following documents if the applicant is the tax withholder authorized by the taxpayer:

- 支付憑單。Payment receipt(s).
 扣繳稅款繳款書正本。The original tax payment statement(s).
 更正前後之扣繳憑單暨申報書。The original and amended withholding tax statements and their tax returns.

申請人（所得人或原扣繳義務人）或申請代理人簽章：

Applicant (recipient of income/the tax withholder) or an appointed agent's seal and signature :

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聯絡人 Contact person :

聯絡電話 Telephone No. :

聯絡地址 Address :

申請日期 Filing date :