

**外國機構投資人**  
**申請預先核准適用所得稅協定股利或利息上限稅率申請書**  
**Application for Acquiring a Letter Regarding the Entitlement of a Foreign**  
**Institutional Investor to the Reduced Tax Rate Applicable to Dividend or**  
**Interest under an Agreement for the Avoidance of Double Taxation with**  
**Respect to Taxes on Income**

受文者 ATTN/Recipient：

(請向外國機構投資人在中華民國境內之固定營業場所或華僑及外國人投資證券管理辦法第 16 條第 2 項規定之代理人或代表人所在地之轄區國稅局提出申請 Please file the application with the tax collection authority-in-charge in whose jurisdiction the fixed place of business of the foreign institutional investor within the territory of the Republic of China is located or the local agent or representative appointed in accordance with Paragraph 2 of Article 16 of Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals is located.)

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 <sup>1</sup> Tax Identification Number (TIN) of the other Contracting State <sup>1</sup> ：
	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□內打✓) 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)：
適用之所得稅協定及條文 The applicable Agreement for the	地址 Address：
	所得相關之股份、債權與該常設機構有無實際關聯 Are the relevant shares or debt-claims 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 that attributed to such PE.)
適用之所得稅協定及條文 The applicable Agreement for the	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).

<sup>1</sup> 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>Avoidance of Double Taxation with Respect to Taxes on Income (DTA) and its provisions</p>	
<p>所得類別（請於<input type="checkbox"/>內打✓，可複選） Items of income (please check the appropriate box(es))</p>	<p><input type="checkbox"/>股利 Dividends      <input type="checkbox"/>利息 Interests</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<input type="checkbox"/>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))</p> <p><input type="checkbox"/>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<sup>2</sup> Cases in which the fund, trust, or trustee is deemed to be the beneficial owner of the income according to the provisions of the applicable DTA<sup>2</sup></p> <p><input type="checkbox"/>B：外國機構投資人以基金型態登記，且</p>	<p>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 the tax collection authority of the other Contracting State.</p> <p>2. 受益所有人證明（擇一勾選）： Beneficial owner status (please check one of the following boxes): <input type="checkbox"/> (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): _____, <input type="checkbox"/> (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<sup>4</sup>（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. 10800577770<sup>4</sup> issued by the MOF on June 24, 2019 (only applicable to case</p>

<sup>2</sup> 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.

<p>該基金為他方締約國居住者<sup>3</sup> Cases in which the FINI invests with the status of a fund, and that fund is a resident of the other Contracting State<sup>3</sup></p> <p><input type="checkbox"/>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</p> <p><input type="checkbox"/>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 FINI invests not</p>	<p>type B or C),</p> <p><input type="checkbox"/> (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 FINI as the beneficial owner of the income provided by 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</p> <p><input type="checkbox"/> (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): _____.</p> <p><input type="checkbox"/> 3. 授權書正本（由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 attachment is not required if the application is made by the fixed place of business of the FINI in the ROC.)</p>
--	---

<sup>4</sup> 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>.

<sup>3</sup> 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.

<p>with the status of a fund, but as an entity whose capital for investment is self-owned</p>	
<p>外國機構投資人非屬前述類型，請檢附右列文件（請於□內打✓） Where the FINI involved does not belong to the aforementioned case types, please provide the documents listed on the right side (please check the appropriate box(es))</p>	<p>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<sup>st</sup> 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.)</p> <p>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:</p> <p><input type="checkbox"/> (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.</p> <p><input type="checkbox"/> (2) 無個別受益人之居住者證明者，請就下列①或②之文件擇一檢附： Please provide the documents listed either in item ① or item ② if the Resident Certificate of each beneficiary is not available:</p> <p><input type="checkbox"/> ① 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</p>

	<p>the other Contracting State are entitled.</p> <p><input type="checkbox"/> ②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：</p> <p>Please, in addition, provide the following documents if the other Contracting State issues only a Resident Certificate for the FINI:</p> <p>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。</p> <p>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.</p> <p>ii. 公開說明書或投資計畫書。</p> <p>Prospectuses for public offerings or prospectuses of investing schemes.</p> <p><input type="checkbox"/> 3. 授權書正本（由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 attachment is not required if the application is made by the fixed place of business of the FINI in the ROC.)</p>
--	--

申請人或申請代理人簽章 Applicant or an appointed agent's seal and signature：

聯絡人 Contact person：

聯絡電話 Telephone No.：

聯絡地址 Address：

申請日期 Filing Date：