

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 Development	持有或管理智慧財產權 Holding or Managing Intellectual Property	採購 Purchasing or Procurement	製造或生產 Manufacturing or Production	銷售、行銷或配銷 Sales, Marketing or Distribution	行政、管理或支援服務 Administrative, Management 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 Insurance	持有股份或其他權益工具 Holding Shares or Other Equity Instruments	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.