

## Tax Return for a Person Entitled to the Reduced Tax Rate Stipulated in an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income

(For use of tax withholder filing for withheld tax.)

Withholding agency	Name:
	Business Administration No. (BAN):
	Address:
	Tax withholder:
Recipient of income or foreign institutional investor (FINI)	Nationality:
	Tax Identification Number (TIN) of the other Contracting State <sup>1</sup> :
	Name:
	Address:
Has the recipient of income or the FINI had a permanent establishment (PE) within the territory of the Republic of China (ROC)? (please check the appropriate box(es); if the recipient of income is an individual, this section is not required)	<input type="checkbox"/> No PE in the ROC
	<input type="checkbox"/> With a PE in the ROC
	Name:
	Business Administration No. (BAN):
	Address:
The applicable Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (DTA) and its provisions	Are the relevant shares, debt-claims, rights, or technology in relation to the income effectively connected with such PE? <input type="checkbox"/> No <input type="checkbox"/> Yes (If this box is checked, this form is not applicable and the income shall be consolidated with the profits that attributed to such PE.)
	In accordance with the provisions of Article ____ of the DTA between the ROC and _____ (name of the other Contracting State).
Items of income (please check the appropriate box(es))	<input type="checkbox"/> Dividends <input type="checkbox"/> Interests <input type="checkbox"/> Royalties <input type="checkbox"/> Technical fees <input type="checkbox"/> Other(s)
Where the recipient of income or the FINI involved belongs to one of the following case types, please provide the documents listed on the right side (please	<input type="checkbox"/> 1. The letter issued by the tax collection authority for the recipient of income or the FINI entitled to the reduced tax rate stipulated in the DTA. Document No. of the approval letter: _____.
	<input type="checkbox"/> 2. Please provide the following documents if the aforementioned is not available: (1) Resident Certificate:

<sup>1</sup> Please skip this column if the other Contracting State does not issue a TIN.

<p>check the appropriate box(es))</p> <p><input type="checkbox"/> A: 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: 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: 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: Cases in which the FINI invests not with the status of a fund, but as an entity whose capital for investment is self-owned</p> <p><input type="checkbox"/> E: Cases in which the recipient of income is</p>	<p><input type="checkbox"/> ① 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.</p> <p><input type="checkbox"/> ② For case type D or E: The Resident Certificate of the recipient of income or the FINI issued by the tax collection authority of the other Contracting State.</p> <p>(2) Beneficial owner status (Please check one of the following boxes):</p> <p><input type="checkbox"/> ① Please state the applicable Article(s) of the DTA and the provisions stipulated therein (only applicable to case type A): _____,</p> <p><input type="checkbox"/> ② 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 type B or C),</p> <p><input type="checkbox"/> ③ 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 E), or</p> <p><input type="checkbox"/> ④ Document(s) other than the above-mentioned which may prove that the recipient of income or the FINI, fund, trust, trustee is the beneficial owner of the income (applicable to all case types): _____.</p> <p>3. Please provide document(s) pertaining to the calculation of each item of income:</p> <p><input type="checkbox"/> Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.</p> <p><input type="checkbox"/> Interests: loan contracts or deposit records, interest statements, notices, etc.</p> <p><input type="checkbox"/> Royalties or Technical fees: the licensing or technical service contracts (including a copy or translation of the Chinese text), documents pertaining to the calculation of royalties or technical</p>
---	--

<sup>2</sup> For instance, the applicable DTAs are those between the ROC and Luxembourg, New Zealand, and Switzerland.

<sup>3</sup> 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.

<sup>4</sup> The content of the Decree is available at <https://law-out.mof.gov.tw/EngLawContent.aspx?lan=E&id=10382>.

<p>an individual, a legal person, or other entity. (the FINI is excluded)</p>	<p>fees due, etc.  <input type="checkbox"/> Other(s). Title of the document(s): _____.</p>
<p>Where the FINI involved does not belong to the aforementioned case type A, B, C, or D, please provide the documents listed on the right side (please check the appropriate box(es))</p>	<p><input type="checkbox"/> 1. 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: _____.</p> <p><input type="checkbox"/> 2. Please provide the following documents if the aforementioned is not available:</p> <p>(1) 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.)</p> <p>(2) The Resident Certificate and documents identifying the person(s) as the beneficial owner(s) of such income:</p> <p><input type="checkbox"/> ① 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 Please provide the documents listed either in item i. or item ii. if the Resident Certificate of each beneficiary is not available:</p> <p><input type="checkbox"/> i. 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.</p> <p><input type="checkbox"/> ii. Please, in addition, provide the following documents if the other Contracting State issues only a Resident Certificate for the FINI:</p> <p>( i ) 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</p>

	<p>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) Prospectuses for public offerings or prospectuses of investing schemes.</p> <p>3. Please provide document(s) pertaining to the calculation of each item of income:</p> <p><input type="checkbox"/> Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.</p> <p><input type="checkbox"/> Interests: Loan contracts or deposit records, interest statements, notices, etc.</p>
--	---

Withholding agency's seal:

Tax withholder's seal and signature:

Contact person:

Telephone No.:

Address:

Filing date:

