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# 適用所得稅協定上限稅率申報書
# 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

（扣繳義務人辦理扣繳申報專用 For use of tax withholder filing for withheld tax.）

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| 扣繳單位<br>Withholding agency | 名稱 Name：鈺緯科技開發股份有限公司 |
| | 統一編號 Business Administration No. (BAN)：89376900 |
| | 地址 Address：新北市中和區中山路二段３５１號９樓 |
| | 扣繳義務人 Tax withholder：黃漢州 |
| 所得人（或外國機構投資人）<br>Recipient of income or foreign institutional investor (FINI) | 國籍 Nationality：GB |
| | 他方締約國稅務識別碼[1]Tax Identification Number (TIN) of the other Contracting State[1]： |
| | 姓名／單位名稱 Name：花旗託管柏克萊資本ＳＢＬ／ＰＢ投資專戶 |
| | 地址 Address：臺北市松山區南京東路四段１６號９樓 |
| 所得人（或外國機構投資人）在中華民國境內設立常設機構之情形（請於☐內打✓，所得人為個人者免填）<br>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) | ☑無常設機構 No PE in the ROC |
| | ☐有常設機構 With a PE in the ROC<br>名稱 Name：<br>統一編號 Business Administration No. (BAN)：<br>地址 Address：<br>所得相關之股份、債權、權利或技術與該常設機構有無實際關聯？<br>Are the relevant shares, debt-claims, rights, or technology in relation to the income effectively connected with such PE?<br>☐無 No<br>☐有 Yes（勾選本項者，所得應併入營業利潤計算，不適用本申報書 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<br>The applicable Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (DTA) and its provisions | 依據中華民國與_英國_（他方締約國國名）所得稅協定第_10_條<br>In accordance with the provisions of Article _10_of the DTA between the ROC and _GB_(name of the other Contracting State). |
| 所得類別（請於☐內打✓）<br>Items of income (please check | ☑股利 Dividends ☐利息 Interests ☐權利金 Royalties<br>☐技術服務所得 Technical fees ☐其他 Other(s) |

[1] 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.

| the appropriate box(es)) | |
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| 所得人（或外國機構投資人）屬下列類型案件者，請檢附右列文件（請於☐內打✓）<br>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 check the appropriate box(es))<br>☐ 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[2]<br>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[2]<br>☑ 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[3]<br>Cases in which the FINI invests with the status of a fund, and that fund is a resident of the other | ☐ 1.稽徵機關核准所得人（或外國機構投資人）適用所得稅協定上限稅率函（核准文號：＿＿＿＿＿＿）。<br>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: ＿＿＿＿＿＿.<br>☑ 2.未取得1.之核准函者，請檢附下列文件：<br>Please provide the following documents if the aforementioned is not available:<br>(1)居住者證明：<br>Resident Certificate:<br>☑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。<br>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.<br>☐②案件類型屬 D、E 者：他方締約國稅務機關出具之所得人（或外國機構投資人）居住者證明。<br>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.<br>(2)受益所有人證明（擇一勾選）：<br>Beneficial owner status (Please check one of the following boxes):<br>☐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　　）：<br>。<br>Please state the applicable Article(s) of the DTA and the provisions stipulated therein (only applicable to case type A): ＿＿＿＿＿＿

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| Contracting State [3]<br>☐ 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<br>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<br>☐ D：外國機構投資人非以基金型態登記，以自有資金投資<br>Cases in which the FINI invests not with the status of a fund, but as an entity whose capital for investment is self-owned<br>☐ E：個人、法人或其他實體（不包括外國機構投資人）之案件<br>Cases in which the recipient of income is an individual, a legal person, or other entity. (the FINI is excluded) | B、C者）。<br>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[4] issued by the MOF on June 24, 2019 (only applicable to case type B or C),<br>☐③所得人（或外國機構投資人）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、E 者）。<br>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<br>☐④其他足以證明所得人（或外國機構投資人、基金、信託、受託人）為所得之受益所有人之文件（適用於所有案件類型）：。<br>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): _____.<br>3.所得計算之證明文件，請依所得類別逐一檢附：<br>Please provide document(s) pertaining to the calculation of each item of income:<br>☑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。<br>Dividends: share certificates or beneficiary receipts, dividends distribution calculation statements, notices, etc.<br>☐利息所得：借貸合約或存款資料、計息明細或通知單等證明文件。<br>Interests: loan contracts or deposit records, interest statements, notices, etc.<br>☐權利金或技術服務所得：授權或技術服務合約（含中譯本）、計算權利金或技術費之明細等證明文件。<br>Royalties or Technical fees: the licensing or technical service |

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| | contracts (including a copy or translation of the Chinese text), documents pertaining to the calculation of royalties or technical fees due, etc.<br>☐其他，文件名稱：_____。<br>Other(s). Title of the document(s):_____. |
| 外國機構投資人非屬前述A、B、C、D類型，請檢附右列文件（請於☐內打✓）<br>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)) | ☐ 1.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：_____）。<br>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: _____.<br>☐ 2.未取得1.之核准函者，請檢附下列文件：<br>Please provide the following documents if the aforementioned is not available:<br>(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）。<br>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.)<br>(2)居住者證明及受益所有人證明：<br>The Resident Certificate and documents identifying the person(s) as the beneficial owner(s) of such income:<br>☐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。<br>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.<br>☐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：<br>Please provide the documents listed either in item i. or item ii. if the Resident Certificate of each beneficiary is not available:<br>☐ 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.

3.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：借貸合約或存款資料、計息明細或通知單等證

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| | 明文件。<br>Interests: Loan contracts or deposit records, interest statements, notices, etc. |

扣繳單位蓋章 Withholding agency's seal：

扣繳義務人簽章 Tax withholder's seal and signature：

聯絡人 Contact person：

聯絡電話 Telephone No.：

聯絡地址 Address：

申報日期 Filing date：