

113 年度個人及其關係人持股明細表

2024 Statement of the Shareholding of an Individual and of His/Her Related Parties

(請將本申報表裝訂於綜合所得稅結算申報書後，一併申報)

(本欄納稅義務人不必填寫)

Please affix this Statement to the back of the INDIVIDUAL INCOME TAX RETURN and submit them together.

(The taxpayer is not required to fill in the column.)

納稅義務人姓名 Name of Taxpayer		外僑統一證號/國民 身分證統一編號 ARC No./ID No.													備註 Note	(1)請參閱背面填表說明。 Please refer to the instructions on the reverse side of the Statement. (2)本表應揭露個人直接及間接持有之低稅負區關係企業資訊。 The Statement shall disclose the information of affiliated enterprises in a low-tax jurisdiction directly or indirectly held by an individual. (3)1 位申報戶成員填 1 張，本表如不敷填用，請自行依式另加表格，並以浮貼方式填寫。 Each member of the tax household shall fill out ONE Statement. Please replicate the form and attach it if additional space is needed.
申報戶成員姓名 Name of Member of the Tax Household 【詳說明 A】 【See Instruction A】		外僑統一證號/國民 身分證統一編號 ARC No./ID No.														

序號 Serial No.	低稅負區關係企業 Affiliated Enterprise in a Low-tax Jurisdiction			113 年 12 月 31 日股權控制 Equity Control as of December 31, 2024							實質控制 Substantive Control (FC11)  【詳說明 H】 【See Instruction H】	屬申報戶成員之受控外國企業 (CFC) A controlled foreign company of the Member (CFC) (FC12)	申報戶成員與其配偶等以內親屬 113 年 12 月 31 日合計直接持有該 CFC 股份或資本額達 10% The member, either alone or together with his/her spouse and relatives within the second degree of kinship, directly holds 10% or more of the shares or capital of such a CFC as of December 31, 2024 (FC13)
	中文名稱 Chinese Name (FC1 <sub>1</sub> )	稅務識別碼/ 其他識別碼 Tax Identification No./ Other Identification No. (FC2)		申報戶成員 Member of the Tax Household	關係人 Related Parties				申報戶成員直接及間接持有低稅負區關係企業比率(%) Direct and Indirect Holding Ratio of the Affiliated Enterprise in a Low-Tax Jurisdiction by the Member (FC10)  【詳說明 G】 【See Instruction G】				
		直接持有低稅負區關係企業比率 Direct Holding Ratio of the Affiliated Enterprise in a Low-Tax Jurisdiction (%) (FC4) 【詳說明 E】 【See Instruction E】	中文名稱 Chinese Name (FC5 <sub>1</sub> )		身分證統一編號/ 稅務識別碼/其他識別碼 ID No./Tax Identification No./Other Identification No. (FC6)		與申報戶成員之關係代號(可複選) Relationship Code(s) Between the Member and the Related Party (Please write all that apply.) (FC8)  【詳說明 F】 【See Instruction F and fill out the number(s)】	直接持有低稅負區關係企業比率 Direct Holding Ratio of the Affiliated Enterprise in a Low-Tax Jurisdiction (%) (FC9)  【詳說明 E】 【See Instruction E】					
英文名稱 English Name (FC1 <sub>2</sub> )	國家(地區) Country (Jurisdiction) (FC3 <sub>1</sub> )	國家代碼 Country Code (FC3 <sub>2</sub> )	英文名稱 English Name (FC5 <sub>2</sub> )	國家(地區) Country (Jurisdiction) (FC7 <sub>1</sub> )	國家代碼 Country Code (FC7 <sub>2</sub> )								
1										<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	
2										<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	

※1.低稅負區關係企業之「第 FC4 欄大於 0」且「第 FC12 欄及第 FC13 欄皆勾選『是』」，應續填「個人受控外國企業(CFC)營利所得計算表」。

For any affiliated enterprise in a low-tax jurisdiction, if “Column FC4 exceeds 0” and “Column FC12 and Column FC13 are both ticked as Yes”, then the “Business Income Statement of a Controlled Foreign Company (CFC) for Individual” shall be completed separately.

2.低稅負區關係企業之「第 FC4 欄大於 0」、「第 FC12 欄勾選『是』」且「第 FC13 欄勾選『否』」者，但 CFC 當年度虧損且以後年度欲適用虧損扣除，或 CFC 以前年度核定之各期虧損尚有未扣除餘額者，仍應填「個人受控外國企業(CFC)營利所得計算表」之第一部分至第三部分。

For any affiliated enterprise in a low-tax jurisdiction, if “Column FC4 exceeds 0”, “Column FC12 is ticked as Yes”, and “Column FC13 is ticked as No”, yet the CFC incurs current-year losses which are intended to be deducted in subsequent years or there are undeducted assessed losses of the CFC from previous years, Parts 1 to 3 of the “Business Income Statement for a Controlled Foreign Company (CFC) for Individuals” still shall be completed separately.

納稅義務人簽名或蓋章：  
Taxpayer’s Signature

☐無附件 No attachment  
☐附表、113 年度個人及其關係人結構圖  
Attachment: 2024 The Organization Chart

張  
sheet(s)

稽徵機關收件戳記、日期

茲收到  
Receipt from Mr./Ms.

先生/女士

113 年度個人及其關係人持股明細表  
2024 Statement of the Shareholding of an Individual and of His/Her Related Parties  
☐無附件 No attachment  
☐附表、113 年度個人及其關係人結構圖  
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sheet(s) and  
張  
sheet(s)

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## Filing Instructions

- A. **Which tax households are required to complete the “Statement of the Shareholding of an Individual and of His/Her Related Parties” and its attachment?**
1. If the individual and his/her related parties directly or indirectly hold 50% or more of the shares or capital of an affiliated enterprise (see Number 1 to 6 of Instruction E) in a low-tax country or jurisdiction (hereinafter referred to as a “low-tax jurisdiction”) (see Instruction B), or have control over it, the said affiliated enterprise is a controlled foreign company (CFC). Any member of the tax household (including the taxpayer, his/her spouse and dependents included in a joint annual income tax return) who directly or indirectly holds one or more CFC(s), shall file this Statement and its attachment separately.
  2. Individuals exempt from filing INDIVIDUAL INCOME BASIC TAX RETURN shall still complete this statement and its attachment if the circumstances specified in the preceding paragraph are met.
- B. **Low-tax Jurisdiction:** Please refer to Paragraphs 1 and 2 of Article 4 of the Regulations Governing Application of Calculating Income from Controlled Foreign Company for Individual (hereinafter referred to as “CFC Regulations”); the reference list prescribed in Paragraph 1 is announced on the website of the Taxation Administration, Ministry of Finance at <https://www.dot.gov.tw>.
- C. **Tax Identification Number or Other Identification Number (FC2, FC6)** refers to any number used by tax authorities in the country (or jurisdiction) of the related parties to identify the specific enterprise or individual. For example, in the Republic of China (R.O.C.), the Tax Identification Number for an individual is his/her National ID Number; for a profit-seeking enterprise, it is its Business Administration Number. If there is no Tax Identification Number or Other Identification Number, please fill in "NOTIN".
- D. **Country Code (FC32, FC72)** is a 2-digit alphabetic code designated to each country or jurisdiction. Please refer to the country code tables available on the National Taxation Bureaus' websites.
- E. **Direct Holding Ratio of the Affiliated Enterprise in a Low-Tax Jurisdiction(FC4, FC9):** If a member of the tax household or his/her related party is an beneficiary of a trust (if the beneficiary is not determined, the settlor shall be deemed the beneficiary), and the trust property includes shares or capital of an affiliated enterprise in a low-tax jurisdiction (hereinafter referred to as "trust equity"), the direct holding ratio of the affiliated enterprise in the low-tax jurisdiction shall include both the direct holding ratio of the trust equity and the direct holding ratio outside the trust.
- F. **Relationship Code(s) Between the Member and the Related Party (FC8):** If a member of the tax household has any of the following relations or situations with a domestic or foreign profit-seeking enterprise, an individual, or an educational, cultural, public welfare, or charitable organization or institution, they are mutually related parties. Please fill in the specified number listed below:
1. The member directly or indirectly holds 20% or more of the total issued voting shares or total capital of a profit-seeking enterprise.
  2. The member holds the highest percentage of the total issued voting shares or total capital of a profit-seeking enterprise, and such percentage reaches 10% or more.
  3. The aggregate number of directors of a given profit-seeking enterprise appointed by another profit-seeking enterprise, in which the member directly or indirectly holds over 50% of the total issued voting shares or total capital of the latter enterprise, is amounting to half or more of the total number of directors of the former enterprise.
  4. The member, his/her spouse or relatives within the second degree of kinship being the chairman, general manager, or the equivalent or superior of the profit-seeking enterprise.
  5. The member and a profit-seeking enterprise are parties to the same trust relation as the settlor, trustee, or beneficiary, where the trust property consists of shares or capital of an affiliated enterprise located in a low-tax jurisdiction. However, if the trustee is a trust enterprise licensed by the competent authority in its jurisdiction, such a trustee is regarded as a non-affiliated enterprise.
  6. Other sufficient evidence that demonstrates the said member has control over or the ability to participate in the decision-making of the personnel, finance, business operations, or management policies of a profit-seeking enterprise.
  7. Spouse and relatives within the second degree of kinship of the member.
  8. The relatives or family members included in the member’s annual income tax return as the same tax household for the current year.
  9. Persons in the same trust relation with the member as the settlor, trustee, or beneficiary, where the trust property consisted of shares or capital of an affiliated enterprise in a low-tax jurisdiction, including the settlor, trustee, or beneficiary himself/herself, his/her spouses and relatives within the second degree of kinship.
  10. A foundation has received donations from the member amounting to 1/3 or more of its total funds in its balance sheet.
  11. The aggregate number of directors represented by the member and the member’s spouse or relatives within the second degree of kinship which reaches one half or more of the total number of directors of the foundation.
  12. The directors, supervisors, general manager or its equivalent or superior, vice general managers, assistant general managers, and department heads under the direct supervision of the general manager of the affiliated enterprises provided by Numbers 1 to 6.
  13. The spouses of the directors, supervisors, general manager, or its equivalent or superior of the affiliated enterprises provided by Numbers 1 to 6.
  14. The relatives within the second degree of kinship of the chairman of the board, or general manager or its equivalent or superior of the affiliated enterprises provided by Numbers 1 to 6.
  15. Other partners and their spouses of a partnership where the member or his/her spouse serves as a partner.
  16. Other circumstances whereby the member has substantive control over the finance, economic, or investment decisions of another individual or an educational, cultural, public welfare, or charitable organization or institution.
- G. **Direct and Indirect Holding Ratio of the Affiliated Enterprise in a Low-Tax Jurisdiction by the Member (FC10)** refers to the aggregated direct or indirect holding ratio of the shares or capital of an affiliated enterprise in a low-tax jurisdiction by the member of the tax household and his/her related parties, as of December 31 of the current year; the said holding ratio shall be determined by aggregating the holding ratios calculated based on the following methods. However, if the said member and his/her related parties have inappropriately circumvented the constituent elements by the share transfer or other arrangements before or on December 31 of the current year, the tax authority may determine the holding ratios of the shares or capital of the affiliated enterprise in a low-tax jurisdiction in accordance with the highest aggregated holding ratio on any given day of the current year, to be calculated according to the following methods.
- (A) Where the member directly holds the shares or capital of the said affiliated enterprise in a low-tax jurisdiction, the member’s holding ratio shall be aggregated into the said calculation.
  - (B) Where, through a domestic or foreign affiliated enterprise, the member indirectly holds the shares or capital of an affiliated enterprise in a low-tax jurisdiction, and the member’s holding ratio of the shares or capital of such domestic or foreign affiliated enterprise is over 50%, or the member has control over such domestic or foreign affiliated enterprise, the holding ratios of the shares or capital of the said affiliated enterprise in the low-tax jurisdiction, directly and indirectly held by such domestic or foreign affiliated enterprise, shall be aggregated into the said calculation; if the member holds no more than 50% of the shares or capital of such domestic or foreign affiliated enterprise, the holding ratio of each layer of such domestic and foreign affiliated enterprise shall be multiplied and then aggregated into the said calculation.
  - (C) For a related party or a nominal party who meets the following criteria, its direct and indirect holding ratios of the shares or capital of the said affiliated enterprise in a low-tax jurisdiction shall be aggregated into the said calculation in accordance with the methods prescribed in (A) and (B):
    - (a) An affiliated enterprise as defined in Subparagraphs 3 to 5 of Paragraph 2 of Article 3 of the CFC Regulations.
    - (b) A related party as defined in Subparagraphs 1 to 10 of Paragraph 3 of Article 3 of the CFC Regulations.
    - (c) The individual that inappropriately circumvents the constituent elements of Items (a) and (b) by the share transfer or other arrangements under another's name.
  - (D) For the member and his/her related parties, while calculating the direct or indirect holding ratio of the shares or capital of an affiliated enterprise in a low-tax jurisdiction in accordance with the methods prescribed in (A) to (C), the higher figure shall be used in case of any duplicate calculations.
- H. **Substantive Control (FC11)** refers to that the member of the tax household and his/her related parties have control over the personnel, finance, or business operations of the affiliated enterprise in a low-tax jurisdiction.
- I. **A controlled foreign company (CFC) of the Member (FC12)** refers to that, for any member of the tax household and his/her related parties directly or indirectly holding 50% or more of the shares or capital of a foreign affiliated enterprise in a low-tax jurisdiction on December 31 of the current year, or having control over such a foreign affiliated enterprise, the said foreign affiliated enterprise is a controlled foreign company (CFC).
- J. **The member, either alone or together with his/her spouse and relatives within the second degree of kinship, directly holds 10% or more of the shares or capital of the CFC as of December 31, 2024 (FC13)** refers to the aggregated direct holding ratio of the shares or capital of a CFC by the member (FC4), either alone or together with his/her spouse and relatives within the second degree of kinship, reaches 10% or more, as of December 31, 2024. This applies regardless of whether the said spouse and relatives are residents of the R.O.C. or included in the member’s

tax household for the current year.

- K. The percentage in the shareholding ratio columns [(FC4), (FC9), and (FC10)] should be rounded down to the third decimal place.