

稅務政策

2021 年 7 月 28 日董事會報告

2024 年 3 月 11 日董事會報告

1. 遵循稅務法規，正確計算稅賦並繳納稅款
2. 依照財務準則公報及相關法規規定於財務報表及年報資訊中揭露稅賦資訊
3. 持續了解各國法令新知/變化並藉由內部教育訓練，強化稅務專業能力
4. 符合經濟實質方式規劃稅務架構，不移轉利潤至低稅賦、免稅天堂
5. 支持政府鼓勵企業創新及再投資的稅務相關政策
6. 善用政府租稅優惠措施，如：積極與稅局預先協議中華民國來源所得認定範圍，以降低租稅不確定性及事後退稅查核之依從成本
7. 秉持道德理念處理交易相關稅務事項
8. 與稅局保持開放良好的溝通關係
9. 面對稅務法令改變時，即時評估對公司之影響及因應方式
10. 遵守經濟合作暨發展組織(OECD)公布國際公認移轉訂價準則及揭露要求，關係人間交易，除無相關同類交易可循外，其餘與一般交易相近

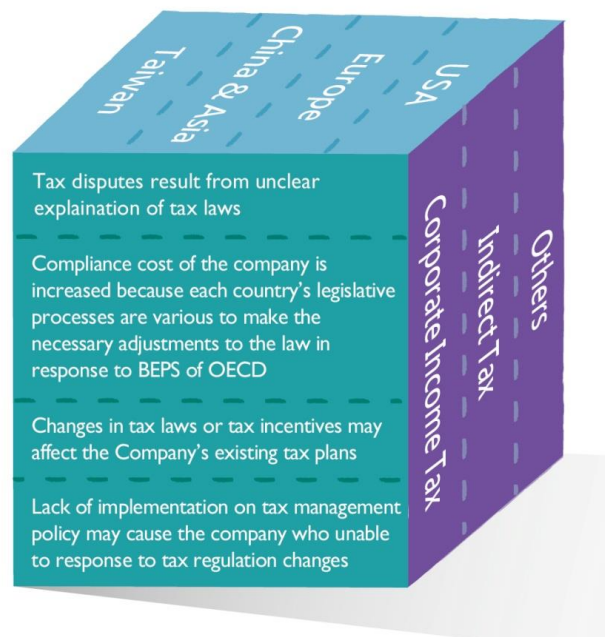


Tax Policy

Reported to the board of directors on July 28, 2021

Reported to the board of directors on March 11, 2024

1. Adhere to local tax laws; calculate and pay taxes correctly
2. Disclose tax information in financial statements and annual reports in strict accordance with reporting standards and laws
3. Learn the latest developments/changes in local tax laws, and convey them to employees through internal training
4. Plan the tax structure based on economic substance, not shift profit to low tax countries or tax havens
5. Support local government's tax policies on business innovation and reinvestment
6. To reduce the uncertainty of taxation and tax compliance cost created by tax refund, we make good use of government tax preferential policies. For example, we actively negotiate tax covered of the ROC sourced income with tax authorities in advance.
7. Handle tax matters with the utmost ethical standards
8. Maintain open and positive communications with tax authorities
9. Evaluate impact and response measures for changes in taxation laws
10. Comply with internationally recognized transfer pricing guidelines and disclosure requirements published by the Organization for Economic Cooperation and Development (OECD), related party transactions are conducted at market price unless there are no similar transactions to use as a reference



税务政策

2021 年 7 月 28 日董事会报告

2024 年 3 月 11 日董事会报告

1. 遵循税务法规，正确计算税赋并缴纳税款
2. 依照财务准则公报及相关法规规定于财务报表及年报信息中揭露税赋信息
3. 持续了解各国法令新知/变化并藉由内部教育训练，强化税务专业能力
4. 符合经济实质方式规划税务架构，不移转利润至低税赋、免税天堂
5. 支持政府鼓励企业创新及再投资的税务相关政策
6. 善用政府租税优惠措施，如：积极与税局预先协议中华民国来源所得认定范围，以降低租税不确定性及事后退税查核之依从成本
7. 秉持道德理念处理交易相关税务事项
8. 与税局保持开放良好的沟通关系
9. 面对税务法令改变时，实时评估对公司之影响及因应方式
10. 遵守经济合作暨发展组织(OECD)公布国际公认移转订价准则及揭露要求，关系人间交易，除无相关同类交易可循外，其余与一般交易相近

