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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 新竹縣政府稅務局 分局  **使用免用娛樂票券代徵娛樂稅款申報表**  第1聯 由代徵人於每月10日前向主管稽徵機關申報 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| （1）營業人統一編號 | | | 1 | | 2 | | | 3 | | 4 | | 5 | | | 6 | | 7 | | 8 | |  | |  |  | | |  | |  | | （3）資料所屬 年 月 | | | | |  |  | | | | |
| （2）娛樂稅稅籍編號 | | | 4 | 2 | | 0 | | | 3 | | 1 | 4 | | 0 | | 6 | | 6 | | 6 |  | |  |  | | |  | |  | | （4）適用稅率 ％ | | | | |  |  | | | | |
| 日期 | 開立統一發票 | 起迄號碼 | | | | | 張數 | | | | | | 銷售額 | | | | | | | | | | 代徵稅額 | | | 備註 | | 日期 | | 開立統一發票 | | 起迄號碼 | 張數 | | 銷售額 | | 代徵稅額 | | | | 備註 |
| 使用娛樂票券 | 使用娛樂票券 | |
| 12/1 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/21 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/2 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/22 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/3 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/23 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/4 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/24 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/5 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/25 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/6 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/26 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/7 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/27 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/8 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/28 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/10 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/30 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  |
| 12/11 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 代徵娛樂稅額及獎勵金之計算 | | | | | | | | | | | | | |
| 12/12 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | |  | | | | |  |  | | | |  |  | | |
| 12/13 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | |  | | | | | × |  | | | | ＝ |  | | |
| 12/14 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 應徵娛樂稅之銷售總額 | | | | | 速算稅率 | | | | 代徵娛樂稅額 | | |
| 12/15 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | |  | | | | | × |  | | | | ＝ |  | | |
| 12/16 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 代徵娛樂稅額 | | | | | 1% | | | | 獎勵金 | | |
| 12/17 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 申報單位：○○公司 (蓋章)  丁  小二   * ○   公司 | | | | | | | | | | | | | |
| 12/18 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 電 話：03-○○○○○○○  營業地址：新竹縣竹北市○○路○段○○號 | | | | | | | | | | | | | |
| 12/19 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | |
| 12/20 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 108年　　　　　　　10月　　　　　　　　5日 | | | | | | | | | | | | | |
|  | | | | | | | | |  | | | | | |
| |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | 備註：  1.依據納稅者權利保護法第7條規定，納稅者基於獲得租稅利益，違背稅法之立法目的，濫用法律形式，以非常規交易規避租稅構成要件之該當，以達成與交易常規相當之經濟效果，為租稅規避。稅捐稽徵機關仍根據與實質上經濟利益相當之法律形式，成立租稅上請求權，並加徵滯納金及利息，不得另課予逃漏稅捐之處罰。但納稅者於申報或調查時，對重要事項隱匿或為虛偽不實陳述或提供不正確資料，致使稅捐稽徵機關短漏核定稅捐者，不在此限。  2.納稅者如有依前點規定為重要事項陳述者，請另填報「聲明事項表」並檢附相關證明文件。  第2聯  由代徵人存查 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | （1）營業人統一編號 | | | 1 | | 2 | | | 3 | | 4 | | 5 | | | 6 | | 7 | | 8 | | 新竹縣政府稅務局 分局  **使用免用娛樂票券代徵娛樂稅款申報表** | |  |  | | |  | |  | | （3）資料所屬 年 月 | | | | |  |  | | | | | | （2）娛樂稅稅籍編號 | | | 4 | 2 | | 0 | | | 3 | | 1 | 4 | | 0 | | 6 | | 6 | | 6 |  | |  |  | | |  | |  | | （4）適用稅率 ％ | | | | |  |  | | | | | | 日期 | 開立統一發票 | 起迄號碼 | | | | | 張數 | | | | | | 銷售額 | | | | | | | | | | 代徵稅額 | | | 備註 | | 日期 | | 開立統一發票 | | 起迄號碼 | 張數 | | 銷售額 | | 代徵稅額 | | | | 備註 | | 使用娛樂票券 | 使用娛樂票券 | | | 12/1 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/21 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/2 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/22 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/3 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/23 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/4 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/24 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/5 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/25 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/6 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/26 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/7 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/27 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/8 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/28 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/10 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 12/30 | | ○○○○-○○○○ | | | ○○ | | ○○○○ |  | ○○○ | | |  |  | | 12/11 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 代徵娛樂稅額及獎勵金之計算 | | | | | | | | | | | | | | | 12/12 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 應徵娛樂稅之銷售總額 | | | | | × | 速算稅率 | | | | ＝ | 代徵娛樂稅額 | | | | 12/13 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | |  | | | | | × |  | | | | ＝ |  | | | | 12/14 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 代徵娛樂稅額 | | | | | 1% | | | | 獎勵金 | | | | 12/15 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 申報單位：○○公司　　　　　　　　　　　　　　　　　　　 (蓋章)  丁  小二   * ○   公司 | | | | | | | | | | | | | | | 12/16 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 電 話：03-○○○○○○○ | | | | | | | | | | | | | | | 12/17 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 營業地址：新竹縣竹北市○○路○段○○號 | | | | | | | | | | | | | | | 12/18 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | | 108年　　　　　　　10月　　　　　　　　5日 | | | | | | | | | | | | | | | 12/19 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | |  | | | | | | | | | | | | | | | 12/20 | ○○○○-○○○○ | | | | | | ○○ | | | | | | ○○○○ | | | | | | | | |  | ○○○ | |  |  | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

備註：

1.依據納稅者權利保護法第7條規定，納稅者基於獲得租稅利益，違背稅法之立法目的，濫用法律形式，以非常規交易規避租稅構成要件之該當，以達成與交易常規相當之經濟效果，為租稅規避。稅捐稽徵機關仍根據與實質上經濟利益相當之法律形式，成立租稅上請求權，並加徵滯納金及利息，不得另課予逃漏稅捐之處罰。但納稅者於申報或調查時，對重要事項隱匿或為虛偽不實陳述或提供不正確資料，致使稅捐稽徵機關短漏核定稅捐者，不在此限。

2.納稅者如有依前點規定為重要事項陳述者，請另填報「聲明事項表」並檢附相關證明文件。