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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 | | |  | |  | | |  | |  | |  | | |  | |  | |  | |  | |  |  | | |  | |  | | （3）資料所屬 年 月 | | | | |  |  | | | | |
| （2）娛樂稅稅籍編號 | | |  |  | |  | | |  | |  |  | |  | |  | |  | |  |  | |  |  | | |  | |  | | （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 | |
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|  |  | | | | | |  | | | | | |  | | | | | | | | |  |  | |  |  | | 代徵娛樂稅額及獎勵金之計算 | | | | | | | | | | | | | |
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|  |  | | | | | |  | | | | | |  | | | | | | | | |  |  | |  |  | | 申報單位：　　　　　　　　　　　　　　　　　　　　　　 (蓋章) | | | | | | | | | | | | | |
|  |  | | | | | |  | | | | | |  | | | | | | | | |  |  | |  |  | | 電 話：  營業地址： | | | | | | | | | | | | | |
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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。