

外國籍員工領取股利、持股轉讓方式說明

一、領取股利：

- (一) 公司發放股票股利時，須依法就所得就源扣繳 20% 稅款，故台灣代理人代領股利時先行繳納稅款(以新台幣收款)。
- (二) 公司發放現金股利時，扣除 20% 稅款後，開立股東本人中文姓名之禁止背書轉讓之台灣境內銀行支票，由代理人至公司股務部領取並取消“禁止背書轉讓”，經存入台灣本國人銀行帳戶後再轉交外國籍同仁。

二、配（認）股份之賣出方式如下：

- A. 股東本人親自來台灣至證券商開戶。
- B. 股東委託他人證券帳戶賣出股票。
- C. 至股務部以私人轉讓方式過戶，三個月僅能過戶一次且不能超過 1,000 股。

三、股東若採前述方式 A 股東本人親自來台灣至證券商開戶，說明如下：

- (一) 向內政部入出國及移民署申請「統一證號」證明文件(中華民國統一證號基資表)：
須攜帶護照正本至內政部入出國及移民署申請辦理，當日即可取得「統一證號」證明文件；若委託台灣代理人辦理，代理人須出示身分證正本及填寫委託書。
內政部入出國及移民署 (<http://www.immigration.gov.tw>)
台北市服務站
地址：台北市廣州街 15 號 電話：(02)2388-9393
- (二) 向代理人戶籍所在地之國稅局申請「華僑或外國自然人投資證券申報納稅代理書」(如後附)，國稅局審核需 5-7 個工作天，可郵寄方式辦理，應備文件如下：
 1. 代理人之國民身分證正反面影本，須具行為能力且年所得在新臺幣 100 萬元以上之中華民國境內居住之個人。
 2. 「統一證號」證明文件影本。
 3. 經股東國家主管驗證機關或我國駐外單位或授權單位驗證之華僑或外國人護照影本及載明授權內容之授權

書正本(例：授權李小明代理本人處理中華民國境內之稅務相關事宜)。

- (三) 以電話向股務部申請員工認股、配股證明文件。
- (四) 以電話向長榮航空人事室申請認股、配股時之員工在職證明。
- (五) 本人親自至證券商辦理開戶手續，應備下列資料：
 - 1. 印鑑。
 - 2. 護照正本。
 - 3. 「統一證號」證明文件。
 - 4. 國稅局核發之「華僑或外國自然人投資證券申報納稅代理書」。
 - 5. 員工認股、配股證明文件。
 - 6. 認股、配股時之員工在職證明。
- (六) 向股務部辦理股票撥存至證券帳戶，應備資料：
 - 1. 原留印鑑。
若為新戶須繳印鑑卡、護照影本及「統一證號」證明文件影本。
 - 2. 登錄專戶存券轉帳申請書(671 表單，請至長榮集團股務網 <http://stock.evergreen.com.tw> 下載)
 - 3. 證券存摺影本

四、股東若採前述方式 B 委託他人證券帳戶賣出股票，說明如下：

- (一) 向內政部入出國及移民署申請「統一證號」證明文件(中華民國統一證號基資表)：
須攜帶護照正本至內政部入出國及移民署申請辦理，當日即可取得「統一證號」證明文件；若委託台灣代理人辦理，代理人須出示身分證正本及填寫委託書。
內政部入出國及移民署 (<http://www.immigration.gov.tw>)
台北市服務站
地址：台北市廣州街 15 號 電話：(02)2388-9393
- (二) 向代理人戶籍所在地之國稅局申請「華僑或外國自然人投資證券申報納稅代理書」(如後附)，國稅局審核需 5-7 個工作天，可郵寄方式辦理，應備文件如下：
 - 1. 代理人之國民身分證正反面影本，須具行為能力且年所得在新臺幣 100 萬元以上之中華民國境內居住之個人。

2. 「統一證號」證明文件影本。
3. 經股東國家主管驗證機關或我國駐外單位或授權單位驗證之華僑或外國人護照影本及載明授權內容之授權書正本(例：授權李小明代理本人處理中華民國境內之稅務相關事宜)。

(三) 以電話向股務部申請員工認股、配股證明文件。

(四) 以電話向長榮航空人事室申請認股、配股時之員工在職證明。

(五) 向股務部申請委託他人帳戶賣出，應備下列資料：

1. 原留印鑑。
若為新戶，另檢附印鑑卡、護照影本及「統一證號」證明文件影本。
2. 委託他人賣出轉出申請書(678 表單，請至長榮集團股務網 <http://stock.evergreen.com.tw> 下載)。
3. 受託人之證券存摺影本及身分證影本。

(六) 至受託人之證券商辦理股票賣出事宜，應備下列資料：

1. 股務部開立之委託他人賣出轉出申請書(678 表單)。
2. 印鑑。
3. 經股東國家主管驗證機關或我國駐外單位或授權單位驗證之華僑或外國人護照影本及載明授權內容之授權書正本。例：使用李小明台灣之證券帳戶(共 11 碼)賣出本人股票並授權代理本人處理中華民國境內之稅務相關事宜。
4. 員工認股、配股證明文件。
5. 認股、配股時之員工在職證明。
6. 「統一證號」證明文件。
7. 國稅局核發之「華僑或外國自然人投資證券申報納稅代理書」。

五、股東若採前述方式 C，至股務部以私人轉讓方式過戶，三個月僅能過戶一次且不能超過 1,000 股，說明如下：

(一) 出讓人及受讓人原留印鑑

若受讓人為新戶，另檢附印鑑卡 1 張及身分證影本乙份

(二) 證券交易稅稅單

(三) 登錄專戶持股明細調整申請書(673 表單)

若受讓人已開立證券帳戶，另檢附登錄專戶存券轉帳申請書(671 表單) (表單請至長榮集團股務網 <http://stock.evergreen.com.tw> 下載)

華僑或外國自然人投資證券申報納稅代理書

Agent Appointment and Acceptance Form

(For Overseas Chinese or Foreign Nationals to File Tax Returns and Pay Tax in Connection With Securities Investments)

委 託 人 Appointer	
姓名 Name (中文 Chinese): (英文 English):	
國籍 Nationality:	統一證號 Taxpayer ID No.
護照字號 Passport Number:	
在華聯絡地址 Address in the R. O. C.:	
縣市 區	路(街) 段 巷 弄 號 樓 室
國外地址 Address outside the R. O. C.	
委 託 (Appointment)	
<p>茲依「華僑及外國人投資證券及其結匯辦法」第 6 條規定，特委託下列代理人負責代理本人在中華民國境內投資證券相關之稅捐申報及納稅事宜。</p> <p>Pursuant to Article 6 of The Regulations Governing Securities Investment by Overseas Chinese and Foreign Investors and Procedures for Remittances, I hereby appoint the agent named in the below column to file tax returns and pay taxes in connection with my securities investments in the R. O. C.</p> <p style="text-align: center;">此 致</p> <p>財政部臺北國稅局 To National Taxation Bureau of Taipei, Ministry of Finance</p>	
委託人 Appointer:	(委託人親自簽名 Signature/Chop) 年 Year 月 Month 日 Day

代 理 人 Agent	
姓名 Name:	
服務機構 Name of Agent's Employer:	職稱 Title:
電話號碼 Telephone Number	
身分證統一編號 ID Card Number	住所電話 Home Telephone Number
戶籍地址 Domicile:	
市(縣) 區	路(街) 段 巷 弄 號 樓 室
聯絡地址 Address for Purpose of Notification:	
市(縣) 區	路(街) 段 巷 弄 號 樓 室
承諾事項(Commitment)	
<p>一、本代理人願意接受本件委託人之委託，代理並負責其在中華民國境內依稅法之規定申報並繳納其因投資證券所發生之一切稅捐及罰鍰；如委託人未在规定之申報期限屆滿前辦理申報，並依法繳稅時，本代理人願意負責繳納其應納之稅捐及罰鍰；如未依限繳納，經稅捐稽徵機關移送法院對本代理人之所有財產強制執行時，本代理人絕無異議。</p> <p>I hereby accept the appointment as agent of the appointer for filing tax returns and paying taxes and fines in the R. O. C. in accordance with tax laws and regulations with respect to securities investments made by the appointer. If the appointer fails to file his/her tax returns within the prescribed period and/or to pay taxes in accordance with relevant laws and regulations, I shall take full responsibility to pay such taxes and/or fines attributable to the appointer. If I fail to pay such taxes and/or fines attributable to the appointer within the period prescribed by law, I shall have no objection to enforcement being made against my property by the court upon the request of the tax authority.</p> <p>二、代理人如有變更時，自委託人投資證券之日起至該管稽徵機關核准變更之日止所發生之一切稅捐及罰鍰，本代理人願連帶繳納之義務。</p> <p>If this appointment is for purpose of a change of agent, we, the appointer and the agent previously appointed by the appointer, shall be jointly and severally liable to pay any and all taxes and fines incurred from the date on which the appointer first makes securities investment to the date on which the change of agent is approved by the tax authority.</p> <p>本代理人已詳閱本件內容，完全明瞭有關規定及應負之責任，謹簽名蓋章如下： I have carefully reviewed this form and fully understand the relevant laws, regulations, and responsibilities described herein. I hereby execute and affix my seal on this form.</p> <p style="text-align: center;">此 致</p> <p>財政部臺北國稅局 To National Taxation Bureau of Taipei, Ministry of Finance</p>	
代理人 Agent	(簽名及蓋章 Signature and Chop) 年 Year 月 Month 日 Day

注意事項 Note:

- 一、代理人持有中華民國國民身分證、具有行為能力且年所得在新臺幣壹百萬以上之中華民國境內居住之個人(應出具國民身分證複驗)。
The agent shall be a natural person residing in the R. O. C. holding an ID Card of the R. O. C. with full legal capacity and annual income of not less than NT\$1,000,000 (the agent shall present his/her ID Card for examination).
- 二、委託人為境內華僑或外國人者，應提示護照；委託人為境外華僑或外國人者，應提示經其本國主管稽徵機關或我國駐外館處驗證之文件，以憑核驗身分證明及簽名。
If the appointer is an overseas Chinese or foreign national residing in the R. O. C., he/she shall present his/her passport, and if he/she is an overseas Chinese or foreign national residing outside of the R. O. C. he/she shall present copies of his/her documents authenticated by the competent authority in his/her home country or consularized by an R. O. C. consulate or its functional equivalent in the place where such documents are executed; in either case, for examination of the appointer's personal data and signature.
- 三、境內華僑或外國人請向居留證登記地址之國稅局辦理；境外華僑或外國人請向代理人戶籍所在地所屬國稅局辦理。
This form, for an overseas Chinese or foreign national appointer residing in the R. O. C., shall be submitted to the National Taxation Bureau in the place where such overseas Chinese or foreign national resides as registered in his/her alien resident certificate. For an overseas Chinese or a foreign national residing outside of the R. O. C., submission should be made to the National Taxation Bureau where the appointer's agent is domiciled, as applicable.

第一聯 國稅局存查 Duplicate 1-For National Taxation Bureau records.

華僑或外國自然人投資證券申報納稅代理書

Agent Appointment and Acceptance Form

(For Overseas Chinese or Foreign Nationals to File Tax Returns and Pay Tax in Connection With Securities Investments)

委 託 人 Appointer	
姓名 Name (中文 Chinese):	
(英文 English):	
國籍 Nationality:	統一證號 Taxpayer ID No.
護照字號 Passport Number:	
在華聯絡地址 Address in the R.O.C.:	
縣市 區	路(街) 段 巷 弄 號 樓 室
國外地址 Address outside the R.O.C.	
委 託 (Appointment)	
茲依「華僑及外國人投資證券及其結匯辦法」第 6 條規定，特委託下列代理人負責代理本人在中華民國境內投資證券相關之稅捐申報及納稅事宜。 Pursuant to Article 6 of The Regulations Governing Securities Investment by Overseas Chinese and Foreign Investors and Procedures for Remittances, I hereby appoint the agent named in the below column to file tax returns and pay taxes in connection with my securities investments in the R.O.C.	
此 致	
財政部臺北國稅局	
To National Taxation Bureau of Taipei, Ministry of Finance	
委託人 Appointer:	(委託人親自簽名 Signature/Chop)
	年 Year 月 Month 日 Day

代 理 人 Agent	
姓名 Name:	
服務機構 Name of Agent's Employer:	職稱 Title:
電話號碼 Telephone Number	
身分證統一編號 ID Card Number	住所電話 Home Telephone Number
戶籍地址 Domicile:	
市(縣) 區	路(街) 段 巷 弄 號 樓 室
聯絡地址 Address for Purpose of Notification:	
市(縣) 區	路(街) 段 巷 弄 號 樓 室
承諾事項 (Commitment)	
一、本代理人願意接受本件委託人之委託，代理並負責其在中華民國境內依稅法之規定申報並繳納其因投資證券所發生之一切稅捐及罰鍰；如委託人未在規定之申報期限屆滿前辦理申報，並依法繳稅時，本代理人願意負責繳納其應納之稅捐及罰鍰；如未依限繳納，經稅捐稽徵機關移送法院對本代理人之所有財產強制執行時，本代理人絕無異議。 I hereby accept the appointment as agent of the appointer for filing tax returns and paying taxes and fines in the R.O.C. in accordance with tax laws and regulations with respect to securities investments made by the appointer. If the appointer fails to file his/her tax returns within the prescribed period and/or to pay taxes in accordance with relevant laws and regulations, I shall take full responsibility to pay such taxes and/or fines attributable to the appointer. If I fail to pay such taxes and/or fines attributable to the appointer within the period prescribed by law, I shall have no objection to enforcement being made against my property by the court upon the request of the tax authority.	
二、代理人如有變更時，自委託人投資證券之日起至該管稽徵機關核准變更之日止所發生之一切稅捐及罰鍰，本代理人願負連帶繳納之義務。 If this appointment is for purpose of a change of agent, we, the appointer and the agent previously appointed by the appointer, shall be jointly and severally liable to pay any and all taxes and fines incurred from the date on which the appointer first makes securities investment to the date on which the change of agent is approved by the tax authority.	
本代理人已詳閱本件內容，完全明瞭有關規定及應負之責任，謹簽名蓋章如下： I have carefully reviewed this form and fully understand the relevant laws, regulations, and responsibilities described herein. I hereby execute and affix my seal on this form.	
此 致	
財政部臺北國稅局	
To National Taxation Bureau of Taipei, Ministry of Finance	
	(簽名及蓋章 Signature and Chop)
	年 Year 月 Month 日 Day

注意事項 Note:

- 一、代理人持有中華民國國民身分證、具有行為能力且年所得在新臺幣壹百萬以上之中華民國境內居住之個人(應出具國民身分證複驗)。
The agent shall be a natural person residing in the R.O.C. holding an ID Card of the R.O.C. with full legal capacity and annual income of not less than NT\$1,000,000 (the agent shall present his/her ID Card for examination).
- 二、委託人為境內華僑或外國人者，應提示護照；委託人為境外華僑或外國人者，應提示經其本國主管驗證機關或我國駐外館處驗證之文件，以憑核驗身分證明及簽名。
If the appointer is an overseas Chinese or foreign national residing in the R.O.C., he/she shall present his/her passport, and if he/she is an overseas Chinese or foreign national residing outside of the R.O.C. he/she shall present copies of his/her documents authenticated by the competent authority in his/her home country or consularized by an R.O.C. consulate or its functional equivalent in the place where such documents are executed; in either case, for examination of the appointer's personal data and signature.
- 三、境內華僑或外國人請向居留證登記地址之國稅局辦理；境外華僑或外國人請向代理人戶籍所在地所屬國稅局辦理。
This form, for an overseas Chinese or foreign national appointer residing in the R.O.C., shall be submitted to the National Taxation Bureau in the place where such overseas Chinese or foreign national resides as registered in his/her alien resident certificate. For an overseas Chinese or a foreign national residing outside of the R.O.C., submission should be made to the National Taxation Bureau where the appointer's agent is domiciled, as applicable.

第二聯 送臺灣證券交易所存查 Duplicate 2-Deliver to Taiwan Stock Corporation for its records.

華僑或外國自然人投資證券申報納稅代理書
Agent Appointment and Acceptance Form

(For Overseas Chinese or Foreign Nationals to File Tax Returns and Pay Tax in Connection With Securities Investments)

委 託 人 Appointer	
姓名 Name (中文 Chinese): (英文 English):	
國籍 Nationality:	統一證號 Taxpayer ID No.
護照字號 Passport Number:	
在華聯絡地址 Address in the R.O.C.:	
縣市 區	路(街) 段 巷 弄 號 樓 室
國外地址 Address outside the R.O.C.	
委 託 (Appointment)	
茲依「華僑及外國人投資證券及其結匯辦法」第 6 條規定，特委託下列代理人負責代理本人在中華民國境內投資證券相關之稅捐申報及納稅事宜。 Pursuant to Article 6 of The Regulations Governing Securities Investment by Overseas Chinese and Foreign Investors and Procedures for Remittances, I hereby appoint the agent named in the below column to file tax returns and pay taxes in connection with my securities investments in the R.O.C.	
此 致 財政部臺北國稅局 To National Taxation Bureau of Taipei, Ministry of Finance	
委託人 Appointer:	(委託人親自簽名 Signature/Chop) 年 Year 月 Month 日 Day

代 理 人 Agent	
姓名 Name:	
服務機構 Name of Agent's Employer:	職稱 Title:
電話號碼 Telephone Number	
身分證統一編號 ID Card Number	住所電話 Home Telephone Number
戶籍地址 Domicile:	
市(縣) 區	路(街) 段 巷 弄 號 樓 室
聯絡地址 Address for Purpose of Notification:	
市(縣) 區	路(街) 段 巷 弄 號 樓 室
承諾事項 (Commitment)	
一、本代理人願意接受本件委託人之委託，代理並負責其在中華民國境內依稅法之規定申報並繳納其因投資證券所發生之一切稅捐及罰鍰；如委託人未在規定之中報期限屆滿前辦理申報，並依法繳稅時，本代理人願意負責繳納其應納之稅捐及罰鍰；如未依限繳納，經稅捐稽徵機關移送法院對本代理人之所有財產強制執行時，本代理人絕無異議。 I hereby accept the appointment as agent of the appointer for filing tax returns and paying taxes and fines in the R.O.C. in accordance with tax laws and regulations with respect to securities investments made by the appointer. If the appointer fails to file his/her tax returns within the prescribed period and/or to pay taxes in accordance with relevant laws and regulations, I shall take full responsibility to pay such taxes and/or fines attributable to the appointer. If I fail to pay such taxes and/or fines attributable to the appointer within the period prescribed by law, I shall have no objection to enforcement being made against my property by the court upon the request of the tax authority.	
二、代理人如有變更時，自委託人投資證券之日起至該管稽徵機關核准變更之日止所發生之一切稅捐及罰鍰，本代理人願自連帶繳納之義務。 If this appointment is for purpose of a change of agent, we, the appointer and the agent previously appointed by the appointer, shall be jointly and severally liable to pay any and all taxes and fines incurred from the date on which the appointer first makes securities investment to the date on which the change of agent is approved by the tax authority. 本代理人已詳閱本件內容，完全明瞭有關規定及應負之責任，謹簽名蓋章如下： I have carefully reviewed this form and fully understand the relevant laws, regulations, and responsibilities described herein. I hereby execute and affix my seal on this form.	
此 致 財政部臺北國稅局 To National Taxation Bureau of Taipei, Ministry of Finance	
代理人 Agent	(簽名及蓋章 Signature and Chop) 年 Year 月 Month 日 Day

注意事項 Note:

- 代理人持有中華民國國民身分證、具有行為能力且年所得在新臺幣壹百萬元以上之中華民國境內居住之個人(應出具國民身分證核驗)。
The agent shall be a natural person residing in the R.O.C. holding an ID Card of the R.O.C. with full legal capacity and annual income of not less than NT\$1,000,000 (the agent shall present his/her ID Card for examination).
- 委託人為境內華僑或外國人者，應提示護照；委託人為境外華僑或外國人者，應提示經其本國主管稽徵機關或我國駐外館處驗證之文件，以憑核驗身分證明及簽名。
If the appointer is an overseas Chinese or foreign national residing in the R.O.C., he/she shall present his/her passport, and if he/she is an overseas Chinese or foreign national residing outside of the R.O.C. he/she shall present copies of his/her documents authenticated by the competent authority in his/her home country or consularized by an R.O.C. consulate or its functional equivalent in the place where such documents are executed; in either case, for examination of the appointer's personal data and signature.
- 境內華僑或外國人請向居留證登記地址之國稅局辦理；境外華僑或外國人請向代理人戶籍所在地所屬國稅局辦理。
This form, for an overseas Chinese or foreign national appointer residing in the R.O.C., shall be submitted to the National Taxation Bureau in the place where such overseas Chinese or foreign national resides as registered in his/her alien resident certificate. For an overseas Chinese or a foreign national residing outside of the R.O.C., submission should be made to the National Taxation Bureau where the appointer's agent is domiciled, as applicable.

第三聯 交委託人或代理人收執 Duplicate 3-Deliver to appointer or agent as receipt.