



## 台達集團稅務政策

### Delta Tax Policy

#### 集團稅務策略

##### Group Tax Principles

台達集團的稅務策略係在遵循法規及公司治理的前提下，追求全球最適稅負及確保股東權益，並透過支付合理稅費貢獻社會。

The tax strategy of Delta Group is to seek global optimal taxation and to support sustainable returns to shareholders as well as to contribute to the community through the payment of taxes, while complying with tax laws and operating within Delta's governance parameters.

#### 稅務遵循

##### Tax Compliance

我們承諾遵循稅法及相關規定，包含揭露相關資訊以及申請適用合理之租稅優惠。依據台達訂定轉讓定價政策，利潤配置與價值創造相符，並支付相應稅款。我們不進行任何不具商業理由的不當租稅安排。

作為一個在全球超過45個國家有營運據點之跨國企業，我們需要面臨各國複雜的稅法規範與要求。所有關鍵的營運據點皆有熟稔的專業稅務人員，以確認集團營運符合各地稅法規範。

We are committed to compliance not only with tax law and practice in jurisdictions where we do business also the intent of the law. It involves disclosing relevant facts and circumstances to the tax authorities and claiming reliefs and incentives where available. We provide significant tax-related information and documents that may be requested by the competent tax authorities as soon as practicable and with the required scope.

According to Delta's transfer pricing policy, we pay tax on profits according to where value is created within commercial activity. Delta does not use artificially fragmented structures or contracts to avoid establishing a taxable presence in jurisdictions where we do business.

As a multinational enterprise operating in over 45 countries, Delta is subject to a variety of tax regimes and regulations. All key operational entities have a tax team charged with satisfying tax regulations in each applicable jurisdiction. Our tax teams are staffed with leading professionals with deep knowledge of local tax rules and regulations.

#### 稅務規劃

##### Tax Planning

稅務規劃的主要目的為確保商業及商業策略的運行係符合相關法規。在重大交易之前，全球稅務專業團隊會進行全面性的稅務分析，並確保周全考量所有相關法規，亦專注於避免雙重課稅並採用合規的租稅優惠，提升效率。



我們承諾不進行任何只為了降低稅負或移轉利潤至低稅區或租稅天堂，而不具經濟實質與商業理由的不當租稅安排。

The key objective of tax planning activities is to support the business and the business strategies in full compliance with applicable laws. The Group Tax Management function completes a fundamental tax analysis before entering into any significant transactions. Relevant tax rules are applied based on reasonable and objective interpretation of any such rules.

We seek efficiency in tax matters including to prevent double-taxation, to pursue legally tax incentives granted by government and authority, and to only pay the tax due, following reasonable interpretation and application of tax rules.

We are committed not to engage in aggressive tax planning or artificial structuring that lacks business purpose or economic substance for the sole purpose of reducing its tax burden nor transferring value created to low tax jurisdictions or so called “tax heaven”.

### 稅務治理與風險控管

#### Tax Governance and Tax Risk Management

與稅基侵蝕與利潤移轉(“BEPS”)原則相符，我們的轉讓定價政策係依據轉讓定價報告與標竿分析所得出的常規交易原則擬定。在全球化的浪潮下，我們的價值鏈，包含研發、製造、銷售等，遍布在各個國家。這也導致我們需要面臨不同國家的複雜稅法規範，亦可能導致雙重課稅。

因此，我們透過內部標準作業程序、訓練等，確保我們滿足各地的稅務要求。台達集團的稅務管理係採全球一條鞭的管理模式集中管理，稅務團隊則由各領域之專業人員組成，台達亦提供稅務團隊所需的訓練，以確保成員擁有最即時的稅務知識及趨勢，同時也諮詢外部專家意見取得新稅務法規及稅務趨勢資訊。

稅務治理係由相關管理階層一同完成，並由董事會監督。

We actively seek to identify, evaluate, monitor and manage tax risks to ensure that they remain in line with our objectives. Where there is significant uncertainty or complexity in relation to a risk, external advice may be sought.

We are subject to taxation throughout our supply chain. In line with current OECD initiatives and the Base Erosion of Profit Shifting (“BEPS”) actions, we committed to base our transfer pricing policy on the arm’s length principle and support our transfer prices with benchmarking analysis and reports. The worldwide nature of our operations means that our intellectual property, R&D and manufacturing operations are centered in a number of key locations. A consequence of this is that our cross border supply routes can be complex and can result in conflicting claims from tax authorities as to the profits to be taxed in individual countries. Tax legislation itself is also complex and differs across the countries in which we operate. As such, tax risk can also arise due to differences in the interpretation of such legislation.

Tax risk in all of the countries in which we operate is managed through robust internal policies, processes, training, and compliance programs to ensure we have alignment across our business



and meet our tax obligations. The tax affairs of Delta are managed on a global basis through a coordinated team of tax professionals, led by the Global Head of Tax, who work closely with the business. The Group Tax Management Team are suitably qualified for the roles they perform, and the Group support their training needs and provide professional Bloomberg tax resource database in order that they continue to be able to provide up to date technical advice. Also, tax team seek advice from top-tier tax and accounting firms to obtain new tax rules and tax trends. The tax governance is overseen by the board of directors, created in conjunction with relevant senior management, and regularly reviewed to ensure emerging risks are addressed.

### 與稅務稽徵機關之關係

#### Relationships with Tax Authorities

我們與稅局之間有良好且透明的合作關係，使我們能更好的理解稅法規範、遵循相關規定避免稅務爭議。而當有稅務爭議時，我們也積極提供稅局所調閱的文件，並透過有效的溝通取得共識，達成雙方滿意的結果。

We work in a collaborative, transparent and proactive way with tax authorities, so we can understand the tax issues and manage tax risks properly, improve our compliance process and prevent tax dispute. When there is a tax dispute, through providing the evidence and documents aggressively, and making communication to reach a consensus view, there is always a satisfying result for both Delta and Tax authorities.

### 稅務報告

#### Tax Reporting

##### Taxes borne and collected

台達的有效稅率與名目稅率一致。台達的管理階層及稅務團隊之關鍵績效指標與納稅金額沒有連結。我們認為有效的管理有效稅率係為了確保股東權益及追求全球最適稅負。

Delta paid an effective corporate income tax rate which aligns closely with the statutory corporate tax rate in Taiwan and other jurisdictions in which the Group operates. Delta's leadership and tax teams do not have rewards or key performance indicators linked to the tax paid by the organization. We recognize that appropriate management of effective tax rates is essential to seek the global optimal taxation and to ensure the sustainable return of the shareholder is not adversely impacted.

### 董事會核准

#### Approval by The Board of Directors

稅務政策為營運之重要一環，在公司決策中與稅務相關的擬定與執行，已按內部監管或外部法規要求，並經董事會監管和核准，才予以執行。

Delta always consider tax policy as part of major business decisions. Any decision-making before execution related to tax strategy or planning have been approval by the board of directors in accordance with applicable regulations and reporting requirements.