附件二-18

**農（漁、牧）民出售農（漁、牧）產品收據**

中華民國　　　年　　　月　　　日

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 購貨商號名稱 |  | | | | | | | | | | 住  址 | |  | | | | |
| 統一編號 |  |  |  |  |  |  |  |  |  |  |
| 品　　　　名 | | | | 箱　數 | | | | | 盒　數 | | | 單　價 | | | 金　額 | | 備　　　註 |
|  | | | |  | | | | |  | | |  | |  |  |  |  | |
|  | | | |  | | | | |  | | |  | |  |  |  |  | |
|  | | | |  | | | | |  | | |  | |  |  |  |  | |
|  | | | |  | | | | |  | | |  | |  |  |  |  | |
|  | | | |  | | | | |  | | |  | |  |  |  |  | |
| 合計新臺幣：　　　　　　 元整 | | | | | | | | | | | | | | | | | |
| 農（漁、牧）民姓名  **蓋章或簽名** | | | | 住  址 | |  | | | | | | | | | | | 國民統一身分證編號 |
|  | | | |  |
| 本收據之農民身分確實無誤，若有不實者願依法受罰。 | | | | | | | | | | | | | | | | | |
| 附  註 | 依據財政部68.11.2台財稅第三七六六五號函：自68年11月16日起，凡農民出售其本身所生產、補獲或畜養之農林漁牧產品所出具之收據，一律免納印花稅，農民資格之鑑定標準，依農業發展條例第三條第三款及該條例施行細則第二條第一款規定係指直接操作或經營農業生產之自然人。 | | | | | | | | | | | | | | | | |