

外僑與綜合所得稅

ALIENS & INDIVIDUAL INCOME TAX



財政部北區國稅局

National Taxation Bureau of the Northern Area, Ministry of Finance

廣告

中華民國政府及人民，熱忱地歡迎您的光臨，謹送給您這份小冊子，希望在中華民國所得稅法令方面，帶給您些許幫助。

壹、個人綜合所得稅申報

一、外僑綜合所得稅與居留期間的關係

凡有「中華民國來源所得」之外僑，應就其中華民國來源所得，依法繳納綜合所得稅。外僑因在華居留期間之久暫不同，分為：非中華民國境內居住之個人（非居住者）與中華民國境內居住之個人（居住者）。依法其納稅方式亦有不同，茲說明如下：

（一）非中華民國境內居住之個人：

1. 同一課稅年度（1月1日至12月31日）內，在華居留不超過90天者，其中華民國來源之扣繳所得，由扣繳義務人依規定扣繳率（請參考第十五項）就源扣繳，無庸申報；其中華民國來源之非屬扣繳範圍之所得，應於離境前辦理申報納稅。
2. 同一課稅年度內，在華居留合計超過90天未滿183天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，其非屬扣繳範圍之所得（包括因在中華民國境內提供勞務而自境外雇主取得之勞務報酬），自行依規定扣繳率申報納稅。

（二）中華民國境內居住之個人：

同一課稅年度內，在華居留合計滿183天者，即為「中華民國境內居住之個人」，應將該年度在中華民國境內取得之各類所得，及因在中華民國境內提供勞務而自境外雇主取得之勞務報酬等總計，減除免稅額、扣除額及基本生活費差額後之綜合所得淨額，依累進稅率（請參考第十四項）申報繳納綜合所得稅。

二、中華民國來源所得

下列各項均屬中華民國來源所得：

- （一）依中華民國公司法規定設立登記成立之公司，或經中華民國政府認許在中華民國境

內營業之外國公司所分配之股利總額。

- (二) 中華民國境內之合作社或合夥組織營利事業所分配之盈餘總額。
- (三) 個人在中華民國境內提供勞務之報酬。
如於一課稅年度內在中華民國境內居留合計超過90天者，其自中華民國境外雇主所取得之勞務報酬亦屬之。
- (四) 執行業務者在中華民國境內執行業務之業務或演技收入。
- (五) 自中華民國各級政府、中華民國境內之法人及中華民國境內居住之個人所取得之利息。
- (六) 在中華民國境內之財產因租賃而取得之租金。
- (七) 專利權、商標權、著作權、秘密方法及各種特許權利，因在中華民國境內供他人使用所取得之權利金。
- (八) 在中華民國境內財產交易之增益。
- (九) 在中華民國境內經營工商、農林、漁牧、礦冶等業之盈餘。
- (十) 在中華民國境內參加各種競技、競賽、機會中獎等之獎金或給與。
- (十一) 個人領取之退休金、資遣費、退職金、終身俸、離職金、非屬保險給付之養老金及依勞工退休金條例規定辦理年金保險之保險給付等所得。但個人歷年自薪資所得中自行繳付之儲金或依勞工退休金條例規定提繳之年金保險費，於提繳年度已計入薪資所得課稅部分及其孳息，不在此限。
- (十二) 在中華民國境內取得之其他收益。

三、「課稅年度」之定義

自1月1日起至同年12月31日止為一課稅年度。

四、居留日數之計算

外僑在華居留日數係以護照入出境章戳日期或內政部移民署簽發之「入出國日期證明書」為準（始日不計末日計），如一課稅年

度內入出境多次者，累積計算。

五、所得之認定

同一課稅年度內，外僑在華居留日數合計：

(一) 未超過90天：

1. 在中華民國境內取得各類所得，由給付人依法扣繳或由納稅義務人自行據實申報綜合所得稅。
2. 自中華民國境外雇主取得之薪資所得，免課所得稅。

(二) 已超過90天：

1. 在中華民國境內取得各類所得，持扣繳憑單、股利憑單備查聯正本申報，或自行據實申報納稅。
2. 自中華民國境外雇主取得之薪資所得，應提出國外雇主給付報酬之證明，並由當地稅務機關、公證人或合格會計師簽證（須檢附會計師之執照影本）後，送居留所在地國稅局以憑認定。

※納稅義務人之所得如為外幣者，按實際所得時期之政府認可外匯匯率折算為新臺幣。

107年度之兌換金額如下：

美元	30.1162	日幣	0.2715
澳大利亞	22.3450	加幣	23.0966
歐元	35.3758	港幣	3.8181
韓幣	0.0274	馬來西亞	7.4718
菲披索	0.5716	英鎊	39.9550
新加坡	22.2608	南非	2.2425
瑞典	3.4522	瑞士	30.8587
紐西蘭	20.7333	泰銖	0.9190
印尼盾	0.0020	印度	0.4406
以色列	8.3508		

六、申報納稅之時間

外僑因一課稅年度內在華居留時間之久暫不同，有下列幾種不同的納稅方式：

(一) 在華居留日數未超過90天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，無庸辦理結算申報；如有非屬扣繳範圍之所得，應於離境前，辦理申報。

(二) 在華居留日數超過90天，而未滿183天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，其非屬扣繳範圍之所得及因在中華民國境內提供勞務而自境外雇主取得之勞務報酬，應於離境前，辦理申報。

(三) 在華居留日數滿183天而尚未離境者，應於次年度5月1日起至5月31日止，辦理上年度之結算申報。但若於年度中途離境者，則應於離境前一週，辦理當年度申報。

七、申報納稅之地點

在居留地之國稅局、所屬分局、稽徵所或服務處辦理申報。

八、同一課稅年度中居留未滿183天，經扣繳或申報已繳納稅款，其後又繼續居留至滿183天者辦理申報之方式

外僑在同一課稅年度中若已按非居住者適用之規定稅率納稅離境，嗣後在當年度再來華，合計居留日數已滿183天者，應改按居住者適用之規定稅率重新核算該年度之應納稅額，至於前已繳納該年度稅款，可以退抵。

九、申報時應攜帶之資料

申報時應攜帶居留及所得有關之證明文件，例如護照、居留證、扣繳憑單、股利憑單、因在中華民國境內提供勞務而取自境外所得之證明……等，但如符合第十項所列之免稅對象申報免稅者，則應攜帶符合該項規定之必要證件，以憑核定。

十、免稅規定

(一) 中華民國政府或外國政府、國際機構、教育、文化、科學研究機關、團體，或其他公私組織，為獎勵進修、研究或參加科學或職業訓練而給與之獎學金及研究、考察補助費等。但受領之獎學金或補助費，如係為授與人提供勞務所取得之報酬，則不適用。

- (二) 各國駐在中華民國使領館之外交官、領事官及其他享受外交官待遇人員在職務上之所得。
- (三) 各國駐在中華民國使領館及其附屬機關內，除外交官、領事官及享受外交官待遇之人員以外之其他各該國國籍職員在職務上之所得。但以各該國對中華民國駐在各該國使領館及其附屬機關內之中華民國國籍職員，給與同樣待遇者為限。
- (四) 自國外聘請之技術人員及大專學校教授，依據外國政府機關、團體或教育、文化機構與中華民國政府機關、團體、教育機構所簽訂技術合作或文化教育交換合約，在中華民國境內提供勞務者，其由外國政府機關、團體或教育、文化機構所給付之薪資。
- (五) 個人稿費、版稅、樂譜、作曲、編劇、漫畫及講演之鐘點費之收入。但全年合計數以不超過新臺幣18萬元為限。
- (六) 政府機關或其委託之學術團體辦理各種考試及各級公立學校辦理入學考試，發給辦理試務工作人員之各種工作費用。

十一、「中華民國境內居住之個人」結算申報之減免

107及108年度綜合所得稅各項減免扣除，依下列規定計算：

- (一) 免稅額：納稅義務人本人、配偶及合於下列規定之扶養親屬，每人各可減除88,000元，年滿70歲之納稅義務人本人、配偶暨受扶養直系尊親屬，每人可減除132,000元。
 - 1. 納稅義務人及其配偶之直系尊親屬，年滿60歲，或雖未滿60歲但無謀生能力，受納稅義務人扶養者。
 - 2. 納稅義務人之子女未滿20歲者，或

年滿20歲因在校就學、身心障礙或無謀生能力，受納稅義務人扶養者。

3. 納稅義務人及其配偶之同胞兄弟姊妹未滿20歲者，或年滿20歲因在校就學、身心障礙、或無謀生能力，受納稅義務人扶養者。

4. 納稅義務人之其他親屬或家屬，合於民法第1114條第4款及第1123條第3項之規定，未滿20歲，或滿20歲以上因在校就學、身心障礙或無謀生能力，在中華民國境內確與納稅義務人共同居住且受其扶養者。

※配偶或受扶養親屬，應檢附戶籍資料或受扶養者居住地政府機關核發之親屬關係證明書、及該受扶養親屬確實生存並受納稅人扶養之證明，以憑認定。

(二) 扣除額：

1. 標準扣除額：納稅義務人個人107、108年度扣除120,000元，與配偶合併申報者，107、108年度扣除240,000元。

2. 列舉扣除額：納稅義務人如不選擇標準扣除額，可選擇列舉扣除額，申報時應附收據正本。

(1) 捐贈：對合於民法總則公益社團及財團的法人組織或依其他關係法令，經向主管機關登記或立案成立的教育、文化、公益、慈善機構或團體的捐贈、透過中央主管機關設置的專戶對指定特定運動員的捐贈，及依法成立、捐贈或加入符合規定的公益信託的財產，以不超過綜合所得總額20%為限。但有關國防勞軍的捐贈、對政府的捐獻，及依文化資產保

存法規定辦理古蹟、歷史建築、紀念建築、古蹟保存區內建築物、考古遺址、聚落建築群、史蹟、文化景觀、古物之修復、再利用或管理維護者，其捐贈或贊助款項，及透過中央主管機關設置的專戶對未指定特定運動員的捐贈，不受金額限制。須附收據正本供核。

- (2) 保險費：納稅義務人、配偶或申報受扶養直系親屬的人身保險、勞工保險、就業保險、國民年金保險及軍、公、教保險之保險費，每人每年扣除數額以不超過24,000元為限。但全民健康保險之保險費不受金額限制(以被保險人眷屬身分投保者，毋須與被保險人同一申報戶)。
- (3) 醫藥及生育費：納稅義務人、配偶或申報受扶養親屬之醫藥費及生育費，以付與公立醫院及全民健康保險特約醫院及診所，或經財政部認定其會計紀錄完備正確之醫院為限。但受有保險給付部分，不得扣除。
- (4) 災害損失：納稅義務人、配偶或申報受扶養親屬遭受不可抗力之災害損失，但已受保險賠償或救濟之部分不得扣除。須附稽徵機關（國稅局所屬分局、稽徵所或服務處）當時調查核發的災害損失證明文件。
- (5) 自用住宅購屋借款利息：納稅義務人、配偶及受扶養親屬購買中華民國境內之自用住宅，向金融機構借款所支付之利息，每年扣除額為當年實際支付利息支出減

除儲蓄投資特別扣除額後之餘額，但不得超過300,000元，且以一屋為限。同一申報戶之納稅義務人本人、配偶或受扶養親屬應在該地址辦竣戶籍登記，且無出租、供營業或執行業務者使用。

- (6) 房屋租金支出：納稅義務人、配偶及申報受扶養直系親屬在中華民國境內租屋供自住且非供營業或執行業務使用者，其所支付之租金，每一申報戶每年扣除數額以120,000元為限。但申報有購屋借款利息者，不得扣除。應檢附文件如下：

- ① 承租房屋之租賃契約書及支付租金之付款證明影本（如：出租人簽收之收據、自動櫃員機轉帳交易明細表或匯款證明）。
- ② 納稅義務人、配偶或申報受扶養直系親屬中實際居住承租地址之一人，於課稅年度於承租地址辦竣戶籍登記，或納稅義務人載明承租之房屋於課稅年度內係供自住且非供營業或執行業務使用之切結書等文件。

(三) 特別扣除額：

1. 財產交易損失：納稅義務人、配偶及申報受扶養親屬在前3年度發生之財產交易損失，可檢附有關證明損失之文據申報扣除，但申報扣除之數額，以不超過本年度申報之財產交易所得為限。財產交易所得免稅者，如有交易損失，亦不得申報扣除。若選擇各類所得分開計算稅額者，其財產交易損失僅得減除其個人之財產交易所得，不得減除其他

人之財產交易所得。

2. 薪資所得特別扣除：即每一薪資受領人，107、108年度每人每年扣除200,000元，未達200,000元者，就其薪資所得額全數扣除。
3. 儲蓄投資特別扣除：納稅義務人、配偶及申報受扶養親屬於金融機構的存款利息、儲蓄性質信託資金的收益（扣繳憑單格式代號為5A者）及87年12月31日以前取得公開發行並上市的緩課記名股票，於轉讓、贈與或作為遺產分配、放棄適用緩課規定或送存集保公司時的營利所得（緩課股票轉讓所得申報憑單格式代號為71M者），合計全年不超過27萬元者，得全數扣除；超過27萬元者，以扣除27萬元為限。但下列項目不包括在內：
 - (1) 郵政儲金匯兌法規定免稅的存簿儲金利息。
 - (2) 公債、公司債、金融債券及短期票券之利息。
 - (3) 依金融資產證券化條例或不動產證券化條例規定分離課稅的受益證券或資產基礎證券利息。
 - (4) 自99年1月1日起，以前述(2)(3)之有價證券或短期票券從事附條件交易之分離課稅利息所得。選擇各類所得分開計稅者，如全戶利息所得超過27萬元，由分開計稅者之他方及受扶養親屬就其利息所得在27萬元限額內先予減除，減除後如有餘額，再由分開計稅者減除；如全戶利息所得在27萬元以下，則各自就其利息所得部分減除。
4. 身心障礙特別扣除：納稅義務人、

配偶或申報受扶養親屬如為身心障礙者（須檢附身心障礙手冊或身心障礙證明影本），或精神衛生法第3條第4款規定之病人（須檢附專科醫生之嚴重病人診斷證明書影本），107、108年度每人每年扣除200,000元。

5. 教育學費特別扣除：納稅義務人申報扶養之子女就讀經教育部認可之大專以上院校之子女教育學費，每人每年得扣除25,000元，不足25,000元者，以實際發生數為限。但空中大學、空中專校及五專前3年及已接受政府補助者，不得扣除（須檢附繳費收據或證明文件）。
6. 幼兒學前特別扣除：納稅義務人申報扶養5歲以下之子女，每人每年扣除120,000元。但有下列情形之一者，不得扣除：
 - (1) 經減除本特別扣除額後，全年綜合所得稅適用稅率在20%以上，或採本人或配偶之薪資所得或各類所得分開計算稅額之適用稅率在20%以上(選擇股利及盈餘按28%單一稅率分開計稅者亦同)。
 - (2) 納稅義務人依所得基本稅額條例規定計算之基本所得額超過同條規定之扣除金額670萬元者。

十二、基本生活費差額

依公告107年度每人基本生活所需的費用171,000元乘以納稅者、配偶及申報受扶養親屬人數計算的基本生活所需費用總額，超過納稅者申報的全部免稅額與一般扣除額、儲蓄投資特別扣除額、身心障礙特別扣除額、教育學費特別扣除額、幼兒學前特別扣除額合計金額(即基本生活費比較項目合計數)部分，得自納稅者申報的綜合所

得總額中減除。

※「中華民國境內居住之個人」，在年度中途離境而不再返華者，其免稅額、標準扣除額及基本生活費差額，應按當年度在中華民國境內居住日數占全年日數之比例換算減除。

十三、「中華民國境內居住之個人」結算申報之稅額計算方式

納稅義務人本人、配偶及受扶養親屬之各類所得，應由納稅義務人合併報繳。其稅額之計算方式有下列三種：

- (一) 本人、配偶及受扶養親屬之各類所得合併計算稅額。
- (二) 本人或配偶之薪資所得分開計算稅額，其餘所得合併計算，薪資所得分開計算者之免稅額及薪資所得特別扣除額，應自薪資所得分開計算者之薪資所得中減除，其餘符合規定之免稅額及扣除額，應一律由納稅義務人申報減除。
- (三) 本人或配偶之各類所得分開計算稅額，各類所得分開計稅者之免稅額、薪資所得特別扣除額、財產交易損失特別扣除額、儲蓄投資特別扣除額及身心障礙特別扣除額，應自各類所得分開計稅者之各類所得中減除。

十四、累進稅率速算公式（單位：新臺幣元）

107、108年度累進稅率速算公式：

級距	綜合所得淨額	× 稅率	— 累進差額	= 全年應納稅額
1	0~540,000	× 5%	— 0=	
2	540,001~1,210,000	× 12%	— 37,800=	
3	1,210,001~2,420,000	× 20%	— 134,600=	
4	2,420,001~4,530,000	× 30%	— 376,600=	
5	4,530,001以上	× 40%	— 829,600=	

十五、「非中華民國境內居住之個人」之扣繳率規定

- (一) 公司分配之股利，合作社所分配之盈餘，其他法人分配或應分配之盈餘，

合夥組織營利事業合夥人每年應分配之盈餘、獨資組織營利事業資本主每年所得之盈餘，按給付額、應分配額或所得數扣繳21%所得稅。

(二) 薪資按給付額扣繳18%。自中華民國98年1月1日起，如全月薪資給付總額在行政院核定每月基本工資1.5倍以下者，按給付額扣取6%。

(三) 佣金按給付額扣繳20%。

(四) 利息按給付額扣繳20%。但有下列項目者依其相關規定辦理：

1. 短期票券到期兌償金額超過首次發售價格部分給付之利息，按給付額扣繳15%。
2. 依金融資產證券化條例或不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息，按分配額扣繳15%。
3. 公債、公司債或金融債券給付之利息，按給付額扣繳15%。
4. 以前三項之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分給付之利息，按給付額扣繳15%。

(五) 租金按給付額扣繳20%。

(六) 權利金按給付額扣繳20%。

(七) 競技、競賽、機會中獎之獎金或給與按給付全額扣繳20%。但政府舉辦之獎券中獎獎金，每聯（組、注）獎額不超過新臺幣2,000元者，免予扣繳。

(八) 執行業務者之報酬按給付額扣繳20%。

(九) 退職所得按給付額減除定額免稅後之餘額扣繳18%。

(十) 告發或檢舉獎金按給付額扣繳20%。

此外，下列非屬扣繳範圍之所得，應依規定之扣繳率申報納稅：

- (一) 財產交易所得及自力耕作漁、牧、林、礦所得按所得額20%扣繳率申報納稅。
- (二) 緩課股票轉讓所得按面額（如實際轉讓價格或贈與、遺產分配時之時價，低於面額時以實際轉讓價格或贈與、遺產分配時之時價）20%扣繳率申報納稅。
- (三) 抵押利息及其他所得按20%扣繳率申報納稅。
- (四) 所得稅法第3條之2第1項至第3項之受益人如為非中華民國境內居住之個人，應於信託成立、變更或追加年度，按其享有信託利益之權利價值或權利價值增加部分之20%扣繳率申報納稅。
- (五) 一課稅年度在華居留超過90天者，其因在中華民國境內提供勞務而自境外雇主取得之勞務報酬按18%扣繳率申報納稅。

十六、重購自用住宅扣抵稅額

納稅義務人出售自用住宅房屋所繳納該財產交易所得部分之所得稅額，自完成移轉登記之日起2年內，如重購自用住宅房屋其價額超過原出售價額者，得於重購自用住宅之房屋完成移轉登記之年度，自其應納所得稅額中扣抵或退還，但原財產交易所得已自財產交易損失中扣抵部分不在此限。本項規定於先購後售者亦適用之。

十七、投資抵減稅額

- (一) 個人依廢止前促進產業升級條例第8條規定，原始認股或應募屬新興重要性產業發行的記名股票，持有時間達3年以上者，得以其取得該股票價款依規定抵減率計算限度內，抵減自當年度起5年內應納綜合所得稅額。
- (二) 個人依獎勵民間參與交通建設條例第

33條規定，原始認股或應募該條例所獎勵民間機構因創立或擴充而發行的記名股票，持有時間達2年以上者，得以其取得該股票價款之20%限度內，抵減自當年度起5年內應納綜合所得稅額。

- (三) 上述每一年度抵減總額，不得超過當年度應納綜合所得稅額50%，但最後年度不在此限。

十八、居住者如何申報由公司或合作社分配屬於87年度或以後年度之股利或盈餘

- (一) 居住者身分股東取得公司、合作社或其他法人分配屬於87年度或以後年度之股利或盈餘所填發「股利憑單」，應就下列方式擇一課稅：

1. 合併計稅：全戶股利及盈餘併入綜合所得總額課稅，並按全戶股利及盈餘合計金額的8.5%計算可抵減稅額，抵減應納稅額，每戶可抵減金額以8萬元為限。
2. 分開計稅：無論納稅義務人或配偶的各類所得採合併或分開計算稅額，全戶股利及盈餘不計入綜合所得總額，以全戶股利及盈餘合計金額按28%單一稅率分開計算稅額，再與其他類別所得的應納稅額加總，計算應繳(退)稅額。

- (二) 非居住者身分之股東取得前述所得之「扣繳憑單」，扣繳稅款不適用抵減之規定。但在同一課稅年度中，若股東繼續居留合計滿183天時，須請原公司改發「股利憑單」，供股東依上述(一)方式申報綜合所得稅。

十九、繳納稅款或退稅

- (一) 納稅義務人所應納之稅款，於填具自行繳納繳款書或由國稅局填發核定繳款書後，持向公庫（銀行）繳納；稅

額20,000元以下案件，可至便利商店以現金繳納。另可使用晶片金融卡，透過網際網路至繳稅服務網站(網址：<https://paytax.nat.gov.tw>)繳稅。此外，使用網路申報之納稅義務人，可使用本人或配偶(國人配偶亦可)持有已參加信用卡繳納外僑綜合所得稅之本國金融機構發行信用卡繳稅。

- (二) 納稅義務人結算申報後如有溢扣或溢繳稅款者，國稅局將依規定程序辦理退稅，退稅方式可選擇支票退稅，或直接撥付至納稅義務人、配偶或申報受撫養親屬之新臺幣存款帳戶。

二十、委託納稅代理人之規定

外僑若屬非中華民國境內居住之個人，或雖屬中華民國境內居住之個人，於年度進行中欲廢止居所離境，不能依限或自行辦理申報納稅者，可憑上年度的結算申報收據，覓妥具納稅能力之中華民國公民為納稅代理人，填具「外僑綜合所得稅委託代理書」，送經居留地所屬分局、稽徵所或服務處核驗後發給當年度所得稅證明書，由納稅代理人依法代理申報。

二十一、完稅證明

- (一) 外僑離境前或申請延期居留時，得向國稅局辦理所得稅納稅證明書，向入出境管理機關申請出境或延期居留。
- (二) 外僑在華繳納之所得稅，如可抵繳其本國同期之所得稅者，可向居留地所屬分局、稽徵所或服務處申請核發納稅證明書。

二十二、罰則

- (一) 逾期補報：就補繳之應納稅額，依郵政儲金一年期定期儲金固定利率，按日加計利息。
- (二) 漏報短報：處漏報短報稅額2倍以下之罰鍰。

(三) 未依法申報：處應補稅額3倍以下之罰鍰。

貳、個人所得基本稅額申報

一、應填寫「個人所得基本稅額申報表」申報基本稅額之申報戶

(一) 符合下列條件之一的申報戶，不必填寫「個人所得基本稅額申報表」：

1. 符合所得稅法規定免辦結算申報之非中華民國境內居住之個人。
2. 申報綜合所得稅時，未適用投資抵減獎勵，且沒有「海外所得」、「特定保險給付」、「私募證券投資信託基金之受益憑證交易所得」及「非現金捐贈扣除額」等應計入基本所得額之項目者。
3. 雖有上述應計入基本所得額之項目，但申報戶之基本所得額在670萬元以下者。

(二) 不符合上述條件的申報戶，應依規定填寫「個人所得基本稅額申報表」申報基本稅額。

二、所得基本稅額條例之申報單位

綜合所得稅係以家戶為申報單位，而所得基本稅額條例也是以家戶為申報單位，納稅義務人與其依所得稅法規定應合併申報之配偶及受扶養親屬，有應計入基本所得額之項目時，應由納稅義務人合併申報基本所得額並計算基本稅額。

三、應計入個人基本所得額之項目

(一) 綜合所得淨額（即綜合所得稅結算申報書中稅額計算式之AE或AJ+AL合計金額）。

(二) 選擇分開計稅之股利及盈餘合計金額（即綜合所得稅結算申報書中稅額計算式之A₁金額）。

(三) 海外所得：指未計入綜合所得總額之非中華民國來源所得及香港澳門地區來源所得，一申報戶全年合計數未達100萬元

者，免予計入；在100萬元以上者，應全數計入。

(四) 特定保險給付：受益人與要保人非屬同一人之人壽保險及年金保險給付，但死亡給付每一申報戶全年合計數在3,330萬元以下部分免予計入。

(五) 私募證券投資信託基金之受益憑證交易所得。

(六) 申報綜合所得稅時減除之非現金捐贈金額。

四、基本稅額之計算

基本稅額 = (基本所得額 - 670萬元) × 20%。

五、一般所得稅額之定義

一般所得稅額為當年度依所得稅法規定計算之應納稅額，減除申報投資抵減稅額後之餘額。選擇股利及盈餘分開計稅者，一般所得稅額應加計「股利及盈餘分開計稅應納稅額」。

六、計算基本稅額與一般所得稅額之差額

基本稅額應先與一般所得稅額作比較。如果一般所得稅額高於或等於基本稅額，則不必再繳納基本稅額，只要依原來的綜合所得稅規定繳稅即可；如果一般所得稅額低於基本稅額，除依原來的綜合所得稅規定繳稅外，應另就基本稅額與一般所得稅額之差額繳納所得稅，且該差額不得以投資抵減稅額抵減之。

七、海外已納稅額之扣抵

海外所得如已依所得來源地法律規定繳納所得稅，得於限額內，扣抵基本稅額與一般所得稅額之差額。扣抵之限額不得超過因加計海外所得，而依規定計算增加之基本稅額。上述扣抵，應提出所得來源地稅務機關發給同一年度納稅憑證及足資證明繳納該境外所得稅文件。

八、申報程序

應依所得基本稅額條例規定辦理申報者，應填寫所得基本稅額申報表，併同一般結算申報書辦理申報。

The people and government of the Republic of China sincerely welcome you to this country. These articles will provide you with some assistance concerning the income Tax Act of the Republic of China.

I. Individual Income Tax

1. The Alien individual income Tax and the period of Residence

For any alien having income from sources in the Republic of China (R.O.C.), individual income tax shall be levied on the income derived from such sources in accordance with the Income Tax Act of the R.O.C. The alien taxpayers are divided into "Non-Residents of the R.O.C." and "Residents of the R.O.C." based on their length of stay. The following are the different ways for aliens to file income tax returns.

(1) "Non-Residents" of the R.O.C.

A. For an individual who stays in the R.O.C. not more than 90 days within a taxable year, (Jan. 1 to Dec. 31), the income derived from sources in the R.O.C. shall be withheld according to the withholding rate (see Article 15) and paid at the respective sources. The taxpayer need not file an income tax return.

B. For an individual who stays in the R.O.C. over 90 days but less than 183 days within the same taxable year, individual income tax shall be declared and computed according to the withholding rate (see Article 15) on his or her income derived from sources in the R.O.C., including the remunerations derived from abroad for his or her services rendered in the R.O.C.

(2) "Residents" of the R.O.C.

An individual who stays in the R.O.C. for 183 days or more within a taxable year is regarded as a resident and the individual income tax shall be declared and assessed by a progressive rate (see Article 14) on the amount of his or her net consolidated income (taxable income) which shall be the annual gross consolidated income (including the various incomes derived within the R.O.C. and the remunerations derived outside the R.O.C. for services rendered in the R.O.C.) minus the exemptions, deductions and "basic living expense difference".

2. Income from sources in the R.O.C.

The following categories are considered as income from sources in the R.O.C.

- (1) Dividends distributed by companies incorporated and registered in accordance with the Company Law of the R.O.C. and by foreign companies authorized by the Government of the R.O.C. to operate within the R.O.C.
- (2) Profits distributed by profit-seeking enterprises organized in the form of a cooperative or a partnership within the R.O.C.
- (3) Remunerations for services rendered by an individual within the R.O.C. and income derived from employer(s) outside the R.O.C. for services rendered in the R.O.C. for those who have stayed in the R.O.C. over 90 days

within one taxable year.

- (4) Professional income for performances or services rendered by the practitioner of a profession within the R.O.C.
- (5) Interest obtained from governments of various levels of the R.O.C., from juristic persons within the R.O.C. and from individuals residing in the R.O.C.
- (6) Rentals obtained from the lease of property situated within the R.O.C.
- (7) Royalties obtained from patents, trademarks, copyrights, secret formulas and franchises by virtue of their being made available for use by other persons within the R.O.C.
- (8) Gains from the transaction of properties within the R.O.C.
- (9) Profits from the operation of industry, commerce, agriculture, forestry, fishery, animal husbandry, mining and metallurgy enterprises within the R.O.C.
- (10) Prizes and awards obtained from participating in various contests of skill, games or lotteries, etc., in the R.O.C.
- (11) Payments for retirement, severance, separation, resignation, life-time pensions, the old-age pensions not covered by insurance benefits, and the insurance payments made under annuity insurance according to the Labor Pension Act received by a person, but not including the following: legitimate savings made by the said person from the taxable income of his or her salary every year; the insurance payment from the voluntary annuity insurance premiums according to the Labor Pension Act every year; and/or the interest accrued from the above mentioned savings and the premiums.
- (12) Any other income obtained within the territory of the R.O.C.

3. Definition of "taxable year"

A full year from Jan. 1 through Dec. 31 is a Taxable Year.

4. Computation of residence

The computation of the period of residence of an alien in the R.O.C. is based on the dates stamped on his or her passport or the Certificate of Entry and Exit Dates issued by the National Immigration Agency, Ministry of the Interior(excluding the date of arrival and including the date of departure). If an alien enters and exits this country a number of times within a taxable year, the period of residence shall be the total number of accumulated days.

5. Determination of income

For an alien who remains in the R.O.C. within one taxable year:

- (1) Not more than 90 days:
 - A. The income tax shall be withheld at the income

sources or declared and taxed in accordance with the withholding rate.

B. The income tax shall be exempted for income derived from employer(s) outside the R.O.C.

(2) More than 90 days:

A. The income derived within the R.O.C. shall be filed in accordance with a withholding statement, dividend statement or as declared by the taxpayer.

B. Income paid by an employer outside the territory of the R.O.C. must also be reported by the taxpayer. The taxpayer will be required to submit a certificate of earnings notarized by the tax authorities concerned from the employer(s) outside the territory of the R.O.C. If a certificate from the tax authorities is not available, a notarized certificate issued by a notary public or certified public account (CPA) firm is acceptable. In the case where such a certificate is to be used, a photocopy of the license of the notary public or CPA who issued the certificate must also be submitted. If the taxpayer fails to submit a certificate of earnings issued by the tax authorities or certified by a notary public or CPA, the tax office will assess the amount payable according to the standard amounts as prescribed by the Ministry of Finance (M.O.F.) of R.O.C. Any income received in foreign currency should be exchanged into New Taiwan Dollars (NT\$) on the basis of the official foreign exchange rates or prevailing transfer rates at the time the income is actually or constructively received. The exchange rates for 2018 are as following.

USD	30.1162	JPY	0.2715
AUD	22.3450	CAD	23.0966
EURO	35.3758	HKD	3.8181
KRW	0.0274	MYS	7.4718
PHL	0.5716	GBR	39.9550
SGD	22.2608	ZAF	2.2425
SWE	3.4522	CHE	30.8587
NZL	20.7333	THA	0.9190
IDN	0.0020	IND	0.4406
ISR	8.3508		

6. When tax payment is due

The tax payment due for aliens are different for different lengths of period of residence in the R.O.C.

(1) For an individual staying in the R.O.C. for not more than 90 days, the income tax payable shall be withheld directly at the time of payment by the withholder in accordance with the withholding rate. However, in the case that an individual has sole or additional income deriving from sources to which such procedure for withholding is not ordinarily applied, such as for

income derived from property transaction, interest from mortgages, etc., he or she should declare income and make the tax payment before his or her departure.

- (2) For an individual staying in the R.O.C. over 90 days but less than 183 days, the income tax payable shall be withheld directly at the time of payment by the withholder in accordance with the withholding rate. (The employer is responsible for the preparation of a "Withholding & Non-Withholding Tax Statement" which will be required when the taxpayer is filing a tax return.) Furthermore, income derived from abroad for services rendered within the R.O.C., or any income not applying to the withholding procedure mentioned above, such as the income derived from property transaction, interest from mortgages, etc., should be declared and tax should be paid before departure.
- (3) Any individual staying in the R.O.C. for 183 days or more shall file the annual income tax return of the previous year from May 1st to May 31st of the current year.

However, any individual who intends to leave the territory of the R.O.C. in the interim of the year and will not return within the same taxable year, shall file his or her income tax return one week before his or her departure.

7. Where to file the tax return?

- (1) Please file your individual income tax return with the tax authority located in the district that is shown on your Alien Resident Certificate (ARC) Address.
- (2) ① National Taxation Bureau of Taipei, M.O.F.
Address: No. 2, Sec. 1, Zhonghua Road, Taipei 108, R.O.C.
TEL: (02)23113711 Ext. 1116, 1118.
- ② National Taxation Bureau of the Northern Area, M.O.F.
TEL: (03)3396789 Ext. 1435
- ③ National Taxation Bureau of the Central Area, M.O.F.
TEL: (04)23051111 Ext. 2212
- ④ National Taxation Bureau of the Southern Area, M.O.F.
TEL: (06)2223111 Ext. 1203
- ⑤ National Taxation Bureau of Kaohsiung, MOF.
Address: No. 148, Guangihou 1 St., Lingya District, Kaohsiung 802, R.O.C.
TEL: (07)7256600 Ext.7020~7023,7025.

8. The method adopted to compute income tax in the case that income tax was initially paid and filed while the alien had stayed less than 183 days, and then the said alien continued to stay for more than 183 days in the same taxable year

If the alien left the R.O.C. after he or she had been taxed at the flat rate for non-resident status, and then returned in the same taxable year and continued to stay in the R.O.C. up to 183 days or more, the tax payable for that year should

be reassessed at the progressive rate for resident status. Tax previously paid could be credited.

9. The papers and documents to be submitted when filing individual income tax

A valid passport, tax withholding statement, dividend statement, certificate of residence, and certificate of earnings paid abroad for services rendered in the R.O.C. are basic data. Furthermore, if a taxpayer with special qualifications seeks to apply for tax exemptions or deductions, the proper documents of evidence should be submitted to the tax authorities for tax assessment.

10. Scope of exemption

The following categories of income can be exempted by submitting the necessary documents:

- (1) Scholarships and subsidies granted by governments of the R.O.C. or foreign governments, international institutions, educational, cultural, and scientific research organizations or associations, and other public or private organizations for encouragement of advanced studies, research or participation in scientific and professional training, except for the scholarships or subsidies received as the remuneration for service rendered to the grantors.
- (2) Income, derived by virtue of office, of foreign diplomatic officials, consular officials and other persons entitled to treatment accordable to diplomatic officials in the service of foreign embassies, legations and consulates in the R.O.C.
- (3) Income, derived by virtue of office, of employees, other than diplomatic officials, consular officials, and persons entitled to diplomatic treatment, who, being nationals of a foreign country, are employed by the embassy, legation or consulate of their country or by subsidiary agencies thereof in the R.O.C. provided that reciprocal treatment is accorded by the foreign country concerned to employees of Chinese nationality, employed by embassies, legations, or consulates of the R.O.C. or by subsidiary agencies thereof, in the foreign country concerned.
- (4) Salaries paid by foreign governmental agencies, organizations or educational and cultural institutions to foreign technicians and professors of universities and colleges for services rendered within the territory of the R.O.C. under technical cooperation or cultural and educational exchange agreements made by and between such foreign governmental agencies, organizations, or educational and cultural institutions and those of the R.O.C.
- (5) Income derived from written articles, copyright books, musical compositions, musical productions, dramas, cartoons, or as remuneration for speeches and

lectures on an hourly basis. However, the total amount of such income for the whole year shall not exceed NT\$180,000.

- (6) Various payments paid to personnel engaged in handling various kinds of examinations held by governmental agencies or academic organizations as commissioned by such agencies and in entrance examinations held by public and private schools of various levels.

11. The applicable deductions for a resident of the R.O.C. in filing his or her income tax returns of 2018 and 2019.

Residents of the R.O.C. are entitled to have the following exemptions and deductions.

- (1) Exemption: There is an NT\$88,000 exemption for each taxpayer, spouse and dependent in filing income tax returns of 2018 and 2019. In the case that taxpayer, his or her spouse, or their lineal ascendants have attained 70 years of age, the exemption would be NT\$132,000 in filing income tax returns of 2018 and 2019. The dependents must be:

- A. Lineal ascendants of the taxpayer or his or her spouse having attained 60 years of age or being incapable of earning a livelihood and being supported by the taxpayer.
- B. Children of the taxpayer under 20 years of age, or although having attained 20 years of age, who are supported by the taxpayer by reason of school attendance or are by reason of physical or mental disability incapable of earning a livelihood.
- C. Brothers and sisters of the taxpayer or his or her spouse under 20 years of age, or although having attained 20 years of age, who are supported by the taxpayer by reason of school attendance or are by reason of physical or mental disability incapable of earning a livelihood.
- D. Other relatives or members of the family of the taxpayer within the meaning of Subparagraph 4, Article 1114, or Paragraph 3, Article 1123 of the Civil Code under 20 years of age or although having attained 20 years of age, who are supported by the taxpayer by reason of school attendance or are by reason of physical or mental disability incapable of earning a livelihood, and live together with and depend on the taxpayer.

To claim exemption for the spouse or the dependent (excluding other dependents, i.e., aunt or uncle, cousin, grandchild, and nephew or niece) who does not reside with the taxpayer in the R.O.C., the household registration or the official certificates of the dependent should be submitted.

- (2) Deductions: A taxpayer may select either the “Standard Deduction” or “Itemized Deductions” and may, in

addition thereto, declare special deductions:

- A. Standard Deduction: There is an NT\$120,000 deduction for a single person and an NT\$240,000 deduction for a married couple filing a joint return of 2018 and 2019.
- B. Itemized Deductions: Original receipts for (a) to (f) deductions below must be attached.
 - (a) Donation: Donations made to officially-registered educational, cultural, public welfare, and charitable organizations or agencies, or to specific athletes through a designated account set up by the central authority are deductible. The deduction should not be more than 20% of gross income. However, donations made to national defense, for encouragement of the morale of members of the armed forces, to the government, or for the maintenance and repair of antiquities and historic buildings under the Cultural Heritage Preservation Act, or to unspecified athletes through a designated account set up by the central authority are fully deductible. The taxpayer should provide evidence of official registration.
 - (b) Insurance Premiums: Premiums paid for life insurance, labor insurance, employment insurance, national pension and insurance for military personnel, public functionaries and teachers, of the taxpayer, his or her spouse and their lineal dependents are deductible. However, the deductions, excluding those for national health insurance, shall not exceed NT\$24,000 for each person per year, premiums paid for national health insurance are fully deductible. The applicant and the insured should file the return jointly, except in the case of national health insurance.
 - (c) Medical and maternity expenses: Medical and maternity expenses incurred by the taxpayer, his or her spouse, and any dependent supported by the taxpayer or his or her spouse are deductible, provided that the payment so made is limited to public hospitals, specially contracted hospitals or clinics for national health insurance, or those hospitals having complete and correct accounting records as recognized by the Ministry of Finance. However, no deduction shall be allowed for the portion covered by insurance payments. Claims for deductions of fees paid to foreign hospitals must be supported by evidence of the officially registered status of the hospital concerned.
 - (d) Losses from disasters: Losses from disaster or force majeure inflicted on the taxpayer, his or

her spouse and their dependents filing jointly are deductible. However, no deduction may be made for the portion of losses where insurance benefits or relief has been received. To claim deductions, the taxpayer should apply to the tax authorities for an investigator to appraise the losses within 30 days after the occurrence of the disaster.

- (e) Mortgage interest paid on a loan for an owner-occupied residence: Taxpayers borrowing money from a financial organization to purchase a house for use as an owner occupied residence may deduct the interest paid on the loan from the gross income on one filing unit per year up to a limit of NT\$300,000. Such a deduction is limited to one house only. However, if taxpayers also claim a Special Deduction for Savings & Investment, the special deduction should be subtracted from the above-mentioned interest.
- (f) Rental expenses: Rents paid for the house in the R.O.C. in which the taxpayer, his or her spouse and their lineal dependents live, and not used for profit from business or performance, are deductible. For each annual tax return, the rental expenses shall be deductible up to a limit of NT\$120,000. However, no deduction can be made if the taxpayer has filed "Mortgage interest paid on a loan for an owner-occupied residence" on the same tax return. To deduct the rental expense, the following documents must be attached:
 - i. Copy of lease contract and payment receipt (such as receipt from landlord, ATM receipt or remittance paper).
 - ii. The certificate of a family member who has registered his or her residence in the dwelling for the year, or the taxpayer's written statement to state that the house is for living only.

C. Special Deductions:

- (a) Property Transaction Losses: Losses from property transactions may be deducted from the gains from property transactions for the same year. However, losses caused from the sale of land or securities are not deductible. If the deductible amount exceeds the gains, the difference may be carried forward to the following three years.
For a taxpayer who chooses to calculate the tax payable either on his/her income or his/her spouse's income separately, this deduction can be deducted only if gains and losses of property transactions belong to the same person.
- (b) Special Deduction for Salary/Wages: Each

person receiving a salary may claim a deduction for his or her salary only up to a maximum of NT\$200,000 in filing a tax return of 2018 and 2019, and he or she may claim a full deduction of the amount of the salary if it is less than NT\$200,000 .

- (c) Special Deduction for Saving & Investment: Interest derived from deposits made in financial institutions and profits derived from trust funds with the nature of savings, as well as dividends occurred from the transaction, gift or inheritance of the tax-deferred stocks which is divided before Dec. 31st, 1998 received by a taxpayer, his or her spouse and the dependents filing jointly listed in his or her gross income return for taxation may be exempt from income tax in full, if the total amount of such income for the whole year does not exceed NT\$270,000. If the amount exceeds NT\$270,000, the deduction shall be limited to NT\$270,000. However, the following kinds of interest are excluded from the special deduction for savings & investment:
- i. The interest accrued from postal pass-book savings under the provisions of the Post Savings and Remittances Act;
 - ii. The interest derived or accrued from governmental bonds, corporate bonds, financial bonds, and short-term commercial papers;
 - iii. The interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act and the Real Estate Securitization Act;
 - iv. The interest derived from repo (RP/RS) trade whereby an individual purchases securities or short-term commercial papers as listed in preceding items ii and iii from January 1, 2010.

For a taxpayer who chooses to calculate the tax payable either on his/her income or his/her spouse's income separately, this deduction, not to exceed NT\$270,000, shall be first applicable to the gross income exclusive of separately computed income. The balance of unused deduction, if any, may therefore be applicable to the relevant separately computed income.

- (d) Special Deduction for Disability: For a disabled (handicapped) or mental patient, the special deduction is NT\$200,000. Disabled claimants must submit a copy of the handbook for the disabled and mentally retarded specified or other such recognized proof issued by the relevant

government organization, or a copy of a medical diagnosis issued by a specialist physician as required in Paragraph 1, Article 19 of the Mental Health Act.

- (e) Special Deduction for Tuition: Eligibility is limited to the children of taxpayers who are supported for college or university attendance. For each child, the maximum deduction for tuition is NT\$25,000 and the deduction must be supported by the official tuition receipt. There is no deduction when the tuition is for the Open University or Open Junior College, the first three years in a five-year junior college or when a subsidy from the government has been received.
- (f) Special Deduction for Pre-School Children: For a taxpayer who has children under or equal to 5 years of age may claim the special deduction of NT\$120,000 per child per year, if his or her circumstances do not fall under any of the following conditions:
 - i. The taxpayer's tax rate is equal to or greater than 20%, that is, his or her net taxable income is equal to or greater than NT\$1,210,001 after deducting the pre-school deduction.
 - ii. The tax rate of taxpayer's or his/her spouse's separately computed salary/income is equal to or greater than 20%.
 - iii. The amount of basic income of the taxpayer is greater than NT\$6,700,000.

12. Basic Living Expense Difference

For maintaining one's basic living, there is a NT\$171,000 basic living expense for taxpayer, spouse, and each dependent. The total amount of the basic living expense less total exemptions, standard deduction or itemized deductions, special deduction for savings & investment, special deduction for disability, special deduction for tuition and special deduction for pre-school children is the "Basic Living Expense Difference".

※ If a resident of the R.O.C. intends to depart and will not return within the same taxable year, the amounts of exemptions, standard deduction and basic living expense shall be calculated in proportion to the total number of days he or she has stayed in the R.O.C.

13. Tax due on a resident of R.O.C.

A taxpayer should file the gross consolidated income of himself or herself, his or her spouse, and his or her dependents jointly. However, a taxpayer shall choose one of the ways listed below to calculate the tax payable:

- (1) To calculate the tax payable jointly.
- (2) A taxpayer may choose to calculate the tax payable either on his or her salary or his or her spouse's salary

separately, and then declare and pay the amount of tax consolidatedly. In this case, only the tax exempt amount and the special deduction for salary or wages as specified in Article 17 of the Income Tax Act may be deducted from the salary income computed separately; whereas all other exemptions and deductions applicable to the person whose salary income is computed separately shall be declared in the tax return of the taxpayer. The taxpayer may not make a duplicate claim for an exemption or special deduction for the salary or wages of the person whose salary income is computed separately when computing the amount of income tax payable by him or her.

- (3) A taxpayer could choose, on the other hand, to calculate tax due by separating one's categorized income, and then declare and pay the amount of tax jointly. In the case, only the tax exempt amount and the special deduction for salary or wages, property transaction losses, savings and investment and disability as specified in Article 17 of the Income Tax Act may be deducted from the categorized income computed separately, whereas all other exemptions and deductions applicable to the person whose categorized income is computed separately shall be declared in the tax return of the taxpayer. The taxpayer may not make a duplicate claim for an exemption or deductions of the person whose categorized income is computed separately when computing the amount of income tax payable by him or her.

14. Progressive tax rates (Unit: NT\$)

Year 2018 and 2019

Net Taxable Income	Tax Rate	Tax Payable
0~540,000 ×	5% —	0 =
540,001~1,210,000 ×	12% —	37,800 =
1,210,001~2,420,000 ×	20% —	134,600 =
2,420,001~4,530,000 ×	30% —	376,600 =
4,530,001 And above ×	40% —	829,600 =

15. Regulations applicable to non-residents of the R.O.C.

- (1) The withholding tax rate on dividend distributed by a company, profit distributed by a cooperative, profit distributed by a wholly-owned organization, earnings payable by a profit-seeking enterprise organized as a partnership to its partners each year, or earnings from a profit-seeking enterprise organized as a sole proprietorship each year is 21%.
- (2) The withholding tax rate on salaries is 18%. In the case that the monthly salaries in full amount are equal to or lower than 1.5 times of the monthly baseline salary as assessed by the Executive Yuan, the withholding tax rate is 6% from January 1, 2009.
- (3) The withholding tax rate on commissions is 20%.

- (4) The withholding tax rate on interest is 20%. However, the kinds of interest listed in the following shall be withheld in accordance with the associated regulations:
- A. The portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance is deemed as income from interest and shall be withheld by 15%.
 - B. The interest distributed from beneficiary securities or asset-backed securities issued in accordance 12 with the Financial Asset Securitization Act or the Real Estate Securitization Act shall be withheld by 15%.
 - C. The interest accrued from government bonds, corporate bonds and financial bonds shall be withheld by 15%.
 - D. The interest derived from repo (RP/RS) trade whereby an individual purchases short-term commercial papers or securities as listed in the preceding items A., B. or C. shall be withheld by 15% of its net amount of the sale price at maturity in excess of the original purchase price.
- (5) The withholding tax rate on rentals is 20%.
- (6) The withholding tax rate on royalties is 20%.
- (7) The withholding tax rate on cash awards or payments given in contests or prizes for a chance winning is 20%. However, it is tax-exempted when the prize is not more than NT\$2,000 from lottery tickets or uniform invoices under the auspices of the government.
- (8) The withholding tax rate on remuneration to a professional practice is 20%.
- (9) After deducting a regulative exemption, the retirement payments or pensions shall be withheld at the rate of 18%.
- (10) The withholding tax rate on payment of reward for information or accusation is 20%.

Additionally, income which is not subject to the Withholding Code shall be taxed in scope with the following withholding tax rate. This is:

- (1) Income from property transactions shall be filed and taxed at the rate of 20% .
- (2) Income from transferring the tax-differed stocks, the par value of the stocks shall be deemed as the taxable income of the transfer year. If the actual transfer price of such stocks at the time of sale or the market value of such stocks at the time of bestowal or distribution of estate is lower than the par value, the actual transfer price or the market value shall be deemed the taxable income. Such an income shall be filed and taxed at the rate of 20%.
- (3) Mortgage interest and miscellaneous income shall be filed and taxed at the rate of 20%.
- (4) Where a trust deed is set up by a profit-seeking

enterprise, the beneficiary shall be taxed at the rate of 20% on the value of his/her entitlement to the trust at the year of setting up, and a newly replaced beneficiary shall be taxed in the year of replacement. Furthermore, the beneficiaries shall be taxed at the rate of 20% on the increasing part of the value of their entitlements when the enterprise makes an increment on the trust fund.

- (5) For non-residents of R.O.C. who stay in the R.O.C. over 90 days within a taxable year, remunerations paid by employers outside the R.O.C. for services rendered in the R.O.C. shall be filed and taxed at the rate of 18%.

16. Tax credit for selling a dwelling and buying one again within a period of not later than two years

If a house or other property resided in by the taxpayer (hereafter called "former residence") is sold by him or her and the gain from the sale is consolidated and taxed, and within a period of 2 years after the date of public registration of such a sale, another house of other property is purchased and used as an owner-occupied dwelling at a price exceeding the selling price of the former residence, the taxpayer may claim a credit or a refund of the aforesaid income tax on the year in which public registration of such a purchase is completed. This provision shall also be applicable in cases where a taxpayer buys first and sells later.

17. Investment tax credit

- (1) Taxpayers who invested in newly emerging, important, or strategic industries under Article 8 of the Statute for Upgrading Industries before its abolishment may credit up to a designated percentage of the price paid for the acquisition of the registered share certificates of the said enterprises or entities against the individual income tax payable within 5 years starting from the year in which the three-year holding requirement is met.
- (2) Taxpayers who invested in designated entities under Article 33 of the Statute for Encouragement of Private Participation in Transportation Infrastructure Projects may credit up to 20% of the price paid for the acquisition of the registered share certificates of the said entities against the individual income tax payable within five years starting from the year in which the two-year holding requirement is met.
- (3) The credit in each year shall be limited to not more than 50% of individual income tax payable, with the exception that this limitation shall not apply to the credit in the final year.

18. The ways of a resident shareholder filing tax on dividends or profits of the year of 1998 or of the following years

- (1) As for the dividends and earnings distributed from a company, a cooperative, or other legal person, and such

dividends or earnings are earned in the year 1998 or any ensuing year thereafter, the resident shareholder with "Dividend Statement" can either choose:

- A. To incorporate dividends and earnings into their annual gross income, and calculate their tax based on progressive income tax rates, with a tax credit of 8.5% of the total dividends and earnings amount, with the credit ceiling set at NT\$80,000 per household.
 - B. To compute the tax on the total amount of dividends and earnings separately from their gross income with the single tax rate of 28%.
- (2) As for the dividends and earnings mentioned above, a company, a cooperative, or other legal person should issue the non-resident shareholder a "Withholding & Non- Withholding Tax Statement". If the non-resident shareholder continues to stay in the R.O.C. for 183 days or more in the same taxable year, he or she (on thus attaining the status of resident) shall ask the company, the cooperative, or other legal person to correct the "Withholding & Non-Withholding Tax Statement" to a "Dividend Statement" and file tax return as mentioned above (1).

19. Paying taxes and Obtaining refunds

- (1) Taxpayers can make payments at any local bank in Taiwan with a self-payment bill which is filled out by himself/herself or with a payment bill which is issued by the tax authority after assessment. Payment may also be made in cash at convenience stores if the due is NT\$20,000 or under, or be made online at <https://paytax.nat.gov.tw> via a card reader with a Financial Chip Card. In addition to encourage e-Filing, taxpayers who file their taxes on line are entitled to pay taxes by their or their spouses' (Taiwanese spouses also apply) credit cards (issued by domestic financial institutions which have signed up for this credit card service only.)
- (2) If the tax-withholding amount exceeds the tax payable, the overpaid amount will be refunded according to general procedures. Aside from refund checks, tax refunds may also be transferred directly into an existing NT-dollar bank (post office) account belonging to the taxpayer, spouse, or dependents filing jointly.

20. Guarantee of filing and payment of individual income tax

An alien who intends to leave the territory of the R.O.C. and is not able to file his or her individual income tax return before leaving the R.O.C. shall appoint a Taiwanese citizen of qualified financial capacity to be the guarantor and filling out an "Agent Appointment and Acceptance" form before his or her departure. The agent shall be responsible for filing the alien's tax return and paying tax in accordance with the provisions of the Income Tax Acts.

21. Tax certification

- (1) An alien shall obtain an income tax certificate from the tax authority before his or her departure or upon application for his or her exit permit or for a visa extension of stay.
- (2) When an alien seeks to have the tax payment of Taiwan credited against the income tax which he or she is obliged to pay in accordance with the laws of his or her nationality, an official tax certificate of the R.O.C. is available upon request.

22. Penalties

- (1) Late filing: Taxpayers shall be surcharged interest on the amount of tax payable. The interest shall be calculated on a daily basis at the interest rate quoted by the postal savings for a one-year fixed deposit.
- (2) Omission or misfiling: A fine of a maximum of twice the amount of the tax evaded.
- (3) Failure to file: A fine of a maximum of three times the amount of the tax payable.

II. Individual Income Basic Tax

1. The individuals who have the obligation of filing an individual income basic tax return

- (1) An individual shall file an individual income basic tax return in accordance with the Income Basic Tax Act unless his or her circumstances apply to any one or more of the following conditions:
 - A. Non-resident of the R.O.C. (staying less than 183 days within a taxable year in the R.O.C.).
 - B. An individual who does not apply for any investment tax credits in accordance with the laws and does not have any amount within the scope of the provisions of any of the Subparagraphs of Paragraph 1 of Article 12 of Income Basic Tax Act in his or her annual income tax return or current income tax return.
 - C. An individual whose basic income as calculated in accordance with Paragraph 1 of Article 12 of the Income Basic Tax Act is less than NT\$6,700,000.
- (2) An individual whose circumstances do not apply to any one or more of the conditions mentioned above shall file an individual income basic tax return.

2. The individuals who should file jointly

In the case that the taxpayer, his or her spouse, and/or dependents, who shall file a joint consolidated income tax return in accordance with the Income Tax Act, have an amount of income which includes any one or more of the conditions applying under the Income Basic Tax Act, he or she shall include any such amount in the return for the calculation of income basic tax.

3. The kinds of items included in the calculation of the amount of basic income

The following items for which the amount(s) from a source

in the R.O.C. are included in the calculation of the amount of basic income:

(1) Net taxable income:

The net taxable income is calculated in accordance with the Income Tax Act (please refer to the Individual Income Tax Return).

(2) Total Amount of Dividends and Earnings If a taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate of 28%, the Total Amount of Dividends and Earnings shall be calculated in accordance with the Paragraph 5, Article 15 of the Income Tax Act (please refer to the Individual Income Tax Return).

(3) Overseas income:

Income, which is derived from sources outside the R.O.C. and is excluded from gross consolidated income, as well as income which is exempted in accordance with Paragraph 1, Article 28 of the Act Governing Relations with Hong Kong and Macau. However, if the aggregate of the two mentioned sources of income in a filing unit is less than NT\$1,000,000, it may be excluded from the basic income; otherwise, it shall be filed in the full amount of the aggregate income mentioned above from January 1, 2010.

(4) Life and annuity insurance payments

Insurance payments received by the beneficiary, on condition that the beneficiary and the proposer are not the same person and that the life insurance policy and annuities are contracted after this Act came into force. However, in the case of payment made upon the death of the insured person, the part of which aggregate of payments made in a filing unit is equal to or less than NT\$33,300,000 may be excluded from the basic income in a taxable year.

(5) Income derived from transactions of beneficiary certificates of privately placed securities investment trust funds.

(6) Non-cash donations or contributions:

The amount of non-cash donations or contributions deducted from the gross consolidated income of the individual income tax return.

4. The way in which the amount of basic tax is computed

Subtract NT\$6,700,000 from the amount of basic income then multiply the remainder by 20% to produce the amount of basic tax.

5. The way in which the amount of regular income tax is computed

The amount of regular income tax = tax payable of the Individual Income Tax Return + dividends and earnings tax payable — investment tax credit

6. The principles underlying the income basic tax

In the case that the amount of regular income tax for an individual is greater than or equal to the amount of basic tax, the income tax of the current year for the said individual shall be calculated in accordance with the Income Tax Act and other relevant laws; whereas in the case that the amount of regular income tax is less than the amount of basic tax, the amount of income tax payable shall also include the balance between the amount of basic tax and regular income tax, in addition to the amount as calculated in accordance with the Income Tax Act and other relevant laws.

7. The principle underlying the tax credit for overseas tax payment

In the case where income tax has been paid on overseas income in accordance with the laws of the source country of that income, such tax paid may be credited against the basic tax, to the extent that such tax credit shall not exceed the amount of basic tax which is increased in consequence of the inclusion of such income. When a taxpayer applies for tax credit as described in the preceding, he or she shall present the evidence of tax payment issued by the tax office, the overseas tax payment receipt and relevant documents of the said source country for the same assessment year.

8. The filing procedure

Please attach the individual income basic tax return to the individual income tax return.

Aliens who have any inquiry when filing an individual income tax return that is not fully answered in these instructions are welcome to call or come in person to the Foreign Taxpayers' Section of this Administration for further information.

1. National Taxation Bureau of Taipei, M.O.F.
Address: No. 2, Sec. 1, Zhonghua Road, Taipei 108, R.O.C.
TEL: (02)23113711 Ext. 1116, 1118.
2. National Taxation Bureau of the Northern Area, M.O.F.
TEL: (03)3396789 Ext. 1435
3. National Taxation Bureau of the Central Area, M.O.F.
TEL: (04)23051111 Ext. 2212
4. National Taxation Bureau of the Southern Area, M.O.F.
TEL: (06)2223111 Ext. 1203
5. National Taxation Bureau of Kaohsiung, MOF.
Address: No. 148, Guangihou 1 St., Lingya District, Kaohsiung 802, R.O.C.
TEL: (07)7256600 Ext.7020~7023,7025.

Should the English translation of these instructions differ from the Chinese text of relevant law, the Chinese text shall govern.

※ 本手冊僅供參考備忘，不宜作援引之依據，如法令修改，應依新規定辦理。

ALIENS AND INDIVIDUAL INCOME TAX

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