



東協及印度稅務指南(菲律賓篇)

Guide to Taxation in ASEAN & India (Philippines)

菲律賓稅務重點

Philippines Tax Highlights



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1.0 投資基本情況

Investment basics

1.1 貨幣制度 Currency

菲律賓披索(PHP)

Philippine Peso(PHP)

1.2 外匯管制制度 Foreign exchange control

菲律賓居民(包括在菲律賓經營的外國公司)可自由買賣外幣並且攜入及攜出菲律賓的限制亦較少。非本地居民也可以持有外幣。

Foreign currency may be bought and sold freely by residents(including foreign corporations operating in the Philippines)and may be brought into or sent out of the country with minimal restrictions. Nonresidents also may hold foreign currency.

1.3 會計原則 / 財務報表 Accounting principles / financial statements

適用國際會計準則 / 國際財務報告準則制度。財務報表必須每年編制且必須由獨立的註冊會計師進行審核。

IAS/IFRS applies. Financial statements must be prepared annually and must be audited by an independent CPA.

1.4 商業組織型態 Principal business entities

包括公司(上市 / 非上市)、合夥企業、獨資、區域總部(RHQ)、區域營運總部(ROHQ)、辦事處及外國公司的分公司。

These include corporations (stock/nonstock), partnerships, sole proprietorships, regional headquarters (RHQs), regional operating headquarters (ROHQs), representative offices and branches of a foreign company.

2.0 公司稅制

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	30%
分公司稅率 Branch tax rate	30%
資本利得稅率 Capital gains tax rate	(一般來說 Generally) 30%

2.1 稅務居民 Residence

菲律賓居民公司係指依菲律賓法令成立，或雖在菲律賓境外成立的外國公司但在菲律賓境內設有分公司。

A corporation is resident if it is incorporated in the Philippines or, if a foreign corporation (i.e., incorporated outside the Philippines), it has a branch in the Philippines.

2.2 課稅原則 Basis

菲律賓居民公司需針對全球所得課稅；非居民公司僅針對來源於菲律賓的所得課稅。在菲律賓設有分公司的外國公司僅針對來源於菲律賓的所得課稅，外國分公司的所得課稅方式與子公司相同。

Philippine corporations are taxed on worldwide income; nonresident companies are taxed only on Philippine-source income. A foreign corporation with a branch in the Philippines is taxed on Philippine-source income. The taxable income of branches is calculated in the same way as subsidiaries.

2.3 課稅所得 Taxable income

依企業所賺取之所得繳納所得稅，通常包括業務 / 貿易所得。正常與業務相關之費用於計算應納稅所得額時可以扣除。

除了採用列舉的費用扣除，居民公司可以在計算每年 / 每季度的應課稅所得額時得選擇使用標準費用扣除(OSD); 然，不可超過總所得的 40%。一旦當年度選擇採用標準費用扣除將無法變更。

Corporate tax is imposed on a company's profits, which generally consist of business/trading income. Normal business expenses may be deducted in computing taxable income.

In lieu of itemized deductions, a domestic and resident corporation may elect to use the optional standard deduction (OSD), which may not exceed 40% of total gross income, in computing taxable income for the taxable quarter/year. Once a decision is made to use the OSD, it is irrevocable for the taxable year for which the return is filed.

2.4 稅率 Rate

菲律賓一般的公司所得稅率為 30%。區域營運總部 (ROHQ) 的稅率為 10%。

Philippine corporations generally are taxed at a rate of 30%. The rate for ROHQs is 10%.

2.5 附加稅 Surtax

對於不合理的累積盈餘課徵 10% 的附加稅。

A 10% surtax is imposed on improperly accumulated earnings.

2.6 最低稅負制 Alternative minimum tax

最低企業所得稅 (MCIT) 為總所得的 2%，課徵對象為菲律賓居民公司和外國公司於菲律賓之分公司，將於各該公司開始營運的第四個課稅年度開始課徵。MCIT 係每一個季度徵收，當公司無 (或負) 應納稅所得額、或該公司之 MCIT 高於一般所得稅時需課徵 MCIT。任何超過一般所得稅的 MCIT 可以抵減往後三年度的一般所得稅。

A minimum corporate income tax (MCIT) equal to 2% of gross income is imposed on both domestic and resident foreign corporations beginning in the fourth taxable year of operations. The MCIT is imposed in each quarter of the taxable year when a company has no or negative taxable income, or when the amount of the MCIT is greater than the corporation's normal income tax liability. Any MCIT that exceeds the normal income tax may be carried forward and credited against the normal income tax for the following three taxable years.

2.7 股利所得稅 Taxation of dividends

菲律賓居民公司或外國公司於菲律賓之分公司收到來自本地居民公司的股利無須納稅。

Dividends received by Philippine domestic or resident foreign companies from a domestic corporation are not subject to tax.

2.8 資本利得 Capital gains

資本利得視為應課稅所得需課徵相關稅負。然而，本地居民公司出售本地居民公司持有之非上市公司股權產生的資本利得，須按 15% 課徵資本利得稅。外國公司(藉由透過分公司被視為菲律賓居民公司的外國公司)取得的資本利得，於 100,000 披索範圍內需按 5% 課徵資本利得稅，超出此範圍之部分應按 10% 課徵資本利得稅。出售於股票市場交易之股份產生的資本利得須按照出售總價款的 0.6% 課稅。出售非業務用途不動產所產生的資本利得，須按其出售價格和市場公允價格孰高者徵收 6% 的扣繳稅。

Capital gains generally are taxed as income. However, gains realized by a domestic corporation on the sale of shares in a domestic corporation that is not traded on the stock exchange are subject to a 15% capital gains tax. Such gains realized by a foreign corporation (including foreign corporations deemed resident in the Philippines through a branch) are subject to a 5% capital gains tax on the first PHP 100,000 and 10% on any excess. Gains on

the sale of shares listed and traded on the stock exchange are taxed at 0.6% of the gross selling price. Gains derived from the sale of real property not used in a business are subject to a 6% final withholding tax based on the higher of the sales price or the fair market value.

2.9 虧損 Losses

除非公司享有租稅優惠或減免，虧損可自發生損失年度後 3 年內抵減應稅所得。當企業的所有權經歷重大改變時，可能無法主張虧損扣抵；然，不允許虧損前抵。

Losses may be carried forward for three years unless the taxpayer benefits from a tax incentive or an exemption. Losses may not be carried forward where the business undergoes a substantial change in ownership. The carryback of losses is not permitted.

2.10 境外稅額扣抵 Foreign tax credit

居民公司已繳納的境外稅額可依利潤比例扣抵免菲律賓所得稅，但扣抵上限僅為加計該外國所得所應繳納的菲律賓所得稅。

Foreign tax paid by a domestic corporation may be credited proportionately against Philippine tax on the same profits, but the credit is limited to the amount of Philippine tax payable on the foreign income.

2.11 參與免稅規定 Participation exemption

請詳見前述“股利所得稅”。

See “Taxation of dividends” above.

2.12 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.13 租稅優惠 Incentives

依據《1987 年綜合投資法》(由投資委員會管理)和《1955 年特別經濟區域法令》提供相關租稅優惠。優惠通常包括財務優惠(例如：所得稅免稅)和非財務優惠(例如：針對進出口的海關程序簡化)。從事特定經營業務的公司也可享有其他租稅優惠。

Incentives are provided under the Omnibus Investment Code of 1987(administered by the Board of Investment) and the Special Economic Zone Act of 1995. Benefits usually include fiscal incentives(e.g., income tax holidays) and nonfiscal incentives(e.g., simplification of customs procedures for imports and exports). Enterprises engaged in specified business activities may be entitled to other incentives.

3.0 企業稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度可用曆年制或非曆年制（會計年度結束日非 12 月的會計年度）。

The tax year may be a calendar year or a fiscal year (i.e., an accounting period of 12 months ending on the last day of any month other than December).

3.2 合併申報 Consolidated returns

菲律賓總公司與其菲律賓分公司可以針對公司所得稅和增值稅辦理合併申報納稅；反之，不允許合併申報且每家公司需單獨完成申報納稅。

A Philippine head office and its Philippine branches may file consolidated returns for corporate income tax and Valued-added tax (VAT) purposes; otherwise, consolidated returns are not permitted and each company must file a separate return.

3.3 申報和繳納 Filing and payment

無論是否需要繳納稅金，公司須在其會計年度結束後的第四個月內的第 15 天（或之前）完成申報納稅。

The annual income tax return must be filed, with or without payment, on or before the 15th day of the fourth month following the close of the taxpayer's taxable year.

3.4 罰款 Penalties

逾期申報納稅將處以應納稅金 25% 的罰款及針對所漏稅額則按 12% 年利率加徵利息，直至全部繳納。懲罰性的罰款（替代拘役）係依據所漏稅額（但不含 25% 罰款及利息）來決定。

Late payments are subject to a surcharge equal to 25% of the amount due plus interest of 12% per annum on the unpaid amount of tax until fully paid. A compromise penalty (in lieu of imprisonment) is imposed based on the tax due (exclusive of the 25% surcharge and applicable interest rate).

3.5 函釋 Rulings

稅務機構將會根據納稅義務人的要求，針對某些交易的稅務結果發布函釋。

The tax authorities will issue a ruling on the tax consequences of a transaction at the request of a taxpayer.

4.0 個人稅

Individual taxation

稅率 Rates

個人稅稅率 Individual income tax rate	課稅所得(披索) Taxable income(PHP)	稅率 Rate
	Up to 250,000	0%
	250,001–400,000	超過 250,000 披索，按 20% 計算 20% of excess over PHP 250,000
	400,001–800,000	30,000 披索加超過 400,000 披索按 25% 計算 PHP 30,000 + 25% of excess over PHP 400,000
	800,001–2,000,000	130,000 披索加超過 800,000 披索按 30% 計算 PHP 130,000 + 30% of excess over PHP 800,000
	2,000,001–8,000,000	490,000 披索加超過 2,000,000 披索按 32% 計算 PHP 490,000 + 32% of excess over PHP 2 million
	Over 8,000,000	2,410,000 披索加超過 8,000,000 披索按 35% 計算 PHP 2,410,000 + 35% of excess over PHP 8 million
資本利得稅率 Capital gains tax rate		一般來說，按個人稅稅率課徵 Generally, individual income tax rates

4.1 稅務居民 Residence

擁有菲律賓國籍通常視為菲律賓居民，除非他 / 她符合視為非居民的規定。外籍僱員是否視為菲律賓居民係依其在任意年度內停留在菲律賓的總天數是否超過 180 天來判斷。如果外籍僱員在菲律賓停留超過 180 天，則他 / 她被視為從事貿易或商業的非居民外國人(NRA-ETB)；否則，他 / 她被視為未從事貿易或商業的非居民外國人(NRA-NETB)。

A citizen normally is considered a resident unless he/she meets the requirements to be deemed a nonresident. The residence status of a foreign employee generally is established when the aggregate length of stay in the country in any calendar year exceeds 180 days. If

the foreign employee stays in the Philippines for more than 180 days, he/she is considered a nonresident alien engaged in a trade or business(NRA-ETB); otherwise, he/she is considered a nonresident alien not engaged in a trade or business(NRA-NETB).

4.2 課稅原則 Basis

菲律賓居民係按全球所得課稅；外籍居民及非本地居民僅按菲律賓來源所得課稅。外籍個人可享受租稅優惠待遇或在適用租稅協定下免除其所得稅，但仍受限於菲律賓國稅局的「確定函釋」。

Resident citizens are taxed on worldwide income; resident aliens and nonresidents pay tax only on Philippine-source income. Foreign individuals may benefit from preferential tax treatment or may be exempt from income tax under an applicable tax treaty, subject to a confirmatory ruling from the Bureau of Internal Revenue(BIR) .

4.3 課稅所得 Taxable income

應稅個人所得係指全部所得減除法定扣除額後之餘額。包括薪資、營業所得、資本利得(來自於買賣房地產及股權交易)、股利、利息、租金、權利金、年金、退休金及合夥人在一般合夥關係中取得之淨盈餘分配。

低薪資所得者(MEWs)的薪資所得相關所得稅可以得到豁免。低薪資所得者的假日工資、加班工資、夜班差別工資及危險津貼也可以豁免。

除了採用列舉扣除額外，個人從事於營業或專業工作者亦可在計算每季度 / 每年度時課稅所得時，可以選擇使用在不超過其總所得 40% 的標準扣除額(OSD)。一旦確定選擇使用 OSD，即無法改變。

Taxable income is all income, less allowable deductions. It includes compensation, business income, capital gains(arising from the sale of real property and share transactions), dividends, interest, rents, royalties, annuities, pensions and a partner's distributive share of the net income of general professional partnerships.

Minimum wage earners are exempt from the payment of income tax on their compensation income, including holiday pay, overtime pay, night shift differential pay, and hazard pay.

In lieu of itemized deductions, an individual engaged in business or the practice of a profession may elect to use the OSD, which may not exceed 40% of total gross sales/receipts, in computing taxable income for the taxable quarter/year. Once an election is made to use the OSD, it is irrevocable for the taxable year for which the return is made.

4.4 稅率 Rates

居民的個人所得稅係按照 0% 至 35% 的累進稅率徵收。(有效期間為西元 2018 年 1 月 1 日起至

2022 年 12 月 31 日止)。然而，總銷售額不超過 300 萬披索且無需註冊增值稅的自僱者，可選擇將總所得超過 250,000 披索的部分按 8% 繳納所得稅(代替 0% 至 35% 的累進稅率以及 3% 比例稅率)。

Individual income tax is charged at progressive rates ranging from 0% to 35% (effective 1 January 2018 through 31 December 2022). However, self-employed individuals with gross sales of PHP 3 million and below and that are not required to be registered for VAT, have the option to pay 8% income tax based on gross income in excess of PHP 250,000 (in lieu of the graduated tax rates of 0% to 35% and the 3% percentage tax).

4.5 資本利得 Capital gains

資本利得通常應按一般所得稅稅率課徵；然，買賣特定股份和不動產產生之資本利得可適用特定稅率課徵。個人銷售不動產所產生之資本利得將按照不動產銷售價格和市場公允價格孰高的 6% 課徵資本利得稅。個人銷售非於股票市場交易之股份所產生之資本利得應課徵 15% 的資本利得稅。然，出售於股票市場掛牌交易之股份所產生之資本利得，應按總交易價格課徵 0.6% 的資本利得稅。

Capital gains generally are subject to the ordinary income tax rates, although gains from the sale of certain shares and real property are subject to specific rates. An individual is subject to capital gains tax on the sale of real property at a rate of 6% of the higher of the gross sales price or the current fair market value. An individual also is subject to tax on the capital gains derived from the sale of shares not traded on the stock exchange at a rate of 15%. Gains derived from the sale of shares listed and traded on the stock exchange are taxed at 0.6% of the gross sales price.

4.6 扣除額與免稅額 Deductions and allowances

依法律要求所提撥的強制社會保險金和非應稅所得(例如：上限至 90,000 披索的非應稅獎金和微量的福利)可被允許作為個人總所得之扣抵與減免。

Statutory contributions, as required by domestic laws, and nontaxable income (e.g., a nontaxable bonus amount of up to PHP 90,000 and de minimis benefits) are allowed as deductions and exclusions against an individual's gross income.

4.7 境外稅額扣抵 Foreign tax relief

居民公司已繳納的境外稅額可依比例扣抵菲律賓所得稅，但扣抵上限僅為加計該外國所得所應繳納的菲律賓所得稅。

Foreign tax paid by a domestic corporation may be credited proportionately against Philippine tax on the same profits, but the credit is limited to the amount of Philippine tax payable on the foreign income.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度是曆年制。

The tax year is a calendar year.

5.2 申報主體 Filing status

已婚的夫妻在菲律賓國內取得之薪資所得必須辦理合併申報。

Married couples in the Philippines who do not derive income only from compensation must file a joint income tax return.

5.3 申報和繳納 Filing and payment

個人須於次年 4 月 15 日之前申報繳納個人所得稅。薪資所得將由僱主每月代扣代繳。當全年中個人僅由單一僱主取得薪資所得，其應繳納稅金將等於僱主代扣代繳的稅金，則可以符合“替代”申報。對於已婚夫妻如需符合替代申報，則亦需符合相同規定。

Tax returns are due on or before 15 April after the close of the tax year. Tax on compensation income is withheld monthly by the employer.

Individuals receiving compensation income from only one employer during the taxable year may qualify for “substituted” filing, provided the amount of tax due equals the amount of tax withheld by the employer at the end of the taxable calendar year. The same requirements must be met for married individuals to qualify for substituted filing.

5.4 罰款 Penalties

逾期申報納稅將處以應納稅金 25% 的罰款及針對所漏稅額則按 12% 年利率加徵利息，直至全部繳納。懲罰性的罰款（替代拘役）係依據所漏稅額（但不含 25% 罰款及利息）。

Late payments are subject to a surcharge equal to 25% of the amount due and interest of 12% per annum based on the unpaid amount of tax until fully paid. A compromise penalty (in lieu of imprisonment) is imposed based on the tax due (exclusive of the 25% surcharge and applicable interest rate).

5.5 函釋 Rulings

稅務機構將會根據納稅義務人的要求，針對某些交易的稅務結果發布函釋。

The tax authorities will issue a ruling on the tax consequences of a transaction at the request of a taxpayer.

6.0 扣繳稅款

Withholding tax

稅率 Rates

支付款項類型 Type of payment	居民 Residents		非居民 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	10%	15%/30%	20%/25%
利息 Interest	7.5%/15%/20%	15%/20%	0%/20%	0%/20%/25%
權利金 Royalties	20%	10%/20%	30%	10%/20%/25%
技術服務費 (除非被視為權利金，否則將視為營業利潤) Fees for technical services (treated as business profits unless recategorized as royalties)	N/A	N/A	N/A	N/A

6.1 股利 Dividends

股利由菲律賓公司支付予非居民外國公司應課徵 30% 的扣繳稅率。假如外國公司所在國可允許 15% 的境外稅額扣抵，則適用 15% 的扣繳稅率，該股利扣繳稅率於適用租稅協定時可以降低。

股利由菲律賓公司支付予菲律賓個人居民應課徵 10% 的扣繳稅率，然支付予 NRA-ETB 應課徵 20% 的扣繳稅率及支付予 NRA-NETB 應課徵 25% 的扣繳稅率。

Dividends distributed by a Philippine company to a nonresident foreign corporation are taxed at 30%, or the lower 15% tax rate if the country of the foreign corporate recipient allows a tax credit of 15%. The withholding tax may be reduced under an applicable tax treaty.

Dividends distributed by a Philippine company to a resident individual are taxed at a rate of 10%, while those received by an NRA-ETB are taxed at 20% and NRA-NETB at 25%.

6.2 利息 Interest

支付予非居民外國公司利息應課徵 20% 的扣繳稅率。支付予菲律賓本國公司或居民外國公司的菲律賓幣定存利息應課徵 20% 的扣繳稅率。

支付予居民個人或 NRA-ETB 利息需課徵 20% 的扣繳稅率，而 NRA-NETB 需課徵 25% 的扣繳稅率。

在廣大的外匯存款制度下，存款銀行支付因進行交易所產生利息將適用不同的扣繳稅率。

支付利息予本國公司和居民個人課徵 15% 扣繳稅率，及予外國居民公司課徵 7.5% 扣繳稅率。支付予非居民外國公司和個人利息則免稅。

Interest received by a nonresident foreign company is subject to a 20% withholding tax. Interest from Philippine currency deposits paid to a domestic company or resident foreign company is subject to a 20% withholding tax.

Interest received by a resident individual or an NRA-ETB is subject to a 20% withholding tax, and for an NRA-NETB, the rate is 25%.

Interest received from transactions with depository banks under the expanded foreign currency deposit system is subject to various withholding tax rates. The withholding tax rate is 15% on interest paid to domestic companies and resident individuals, and 7.5% for resident foreign companies. Nonresident foreign companies and individuals are exempt.

6.3 權利金 Royalties

支付予居民公司或居民外國公司的權利金應繳納 20% 扣繳稅，支付予非居民外國公司的跨境權利金需課徵 30% 的扣繳稅。

支付予個人的權利金應繳納 20% 最終扣繳稅，但書籍、文學作品和音樂創作的權利金應繳納 10% 扣繳稅。然而，支付予 NRA-NETB 的任何權利金，均需繳納 25% 扣繳稅。

Royalty payments made to a domestic corporation and resident foreign corporation are subject to 20% withholding tax, and nonresident foreign corporations are subject to 30% withholding tax.

A 20% final withholding tax is levied on royalty payments made to an individual, except for royalty payments from books, literary works, and musical compositions, which are taxed at 10%. However, a 25% withholding tax applies for any royalty payments made to an NRA-NETB.

6.4 技術服務費 Fees for technical services

技術服務費將被視為營業利潤非權利金，應按適用的所得稅稅率課徵(例如：支付技術服務費予公司將適用公司所得稅稅率將適用 30%，居民個人及 NRA-ETBs 累進所得稅率為 0% to 35%)。若技術服務費被視為權利金，即適用於權利金的扣繳稅率。除非法律有明文規定可豁免，視為權利金的技術服務費用也須繳納 12% 的增值稅(VAT)。

Technical service fees treated as business profits (rather than royalties) are subject to the applicable income tax rate (i.e., 30% for corporations and progressive rates of 0% to 35% for resident individuals and NRA-ETBs). If technical services fees are treated as royalties, then

they are subject to the applicable withholding tax rules pertaining to royalties. Fees treated as royalties also are subject to final withholding value-added tax(VAT) of 12% unless specifically exempt under the law.

6.5 分公司匯出稅 Branch remittance tax

除向菲律賓經濟特區管理署登記活動產生的利潤外，針對菲律賓分公司稅後盈餘匯出到其總部仍需課徵 15% 的分支機構利潤稅。

A 15% branch profits tax is levied on the after-tax profits remitted by a branch to its head office, except for profits on activities registered with the Philippine Economic Zone Authority.

6.6 其他 Other

支付非居民公司的其他費用亦須繳納扣繳稅負(例如：管理服務費須繳納 30%；與船隻相關的支付款項須繳納 4.5%；和飛機、機器和設備相關需繳納 7.5%)。適用租稅協定可以降低相關稅率，但仍受限於菲律賓國稅局的「確定函釋」，或若是股利、利息以及權利金則需提交居住者證明(用於租稅協定的減免)。

Other payments to nonresidents may be subject to withholding tax(e.g., management fees at 30%; certain payments related to vessels at 4.5%; and aircraft, machinery and other equipment at 7.5%). Rates may be reduced under a tax treaty, subject to a “confirmatory ruling” from the BIR or submission of a certificate of residence form (for tax treaty relief) in the case of dividends, interest, and royalties.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 **Transfer pricing**

菲律賓現行移轉訂價法規，係根據《經濟合作與發展組織》(OECD)的移轉訂價原則所制定，適用於當地和跨境的關係人交易。可以適用的移轉訂價方法如下：可比較非受控價格法、再售價法、成本加價法、利潤分割法，剩餘利潤分割法及交易淨利潤法。移轉訂價文件規定亦適用。

The transfer pricing rules, which are based on the OECD guidelines, apply to both domestic and cross-border related party transactions. The following transfer pricing methods are permitted: comparable uncontrolled price method, resale price method, cost-plus method, profit split method, residual profit split approach and transactional net margin method. Documentation requirements apply.

7.2 利息減免限制 **Interest deduction limitations**

利息費用的可扣除額將減少為已繳納扣繳稅款利息所得的 33%。

The allowable deduction for interest expense will be reduced by an amount equal to 33% of the interest income that is subject to a final withholding tax.

7.3 受控外國公司 **Controlled foreign companies**

無受控外國公司規定。

There are no controlled foreign company rules.

7.4 混和型 **Hybrids**

無混和型規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 **Economic substance requirements**

無經濟實質要求規定。

There are no economic substance requirements.

7.6 揭露要求 **Disclosure requirements**

無揭露要求規定。

There are no disclosure requirements.

7.7 離境稅 **Exit tax**

無離境稅規定。

There is no exit tax.

7.8 一般反避稅條款 **General anti-avoidance rule**

無一般反避稅條款規定。

There is no general anti-avoidance rule.

8.0 加值型營業稅

Value added tax

稅率 Rates

標準稅率 Standard rate	12%
減免稅率 Reduced rate	0%

8.1 應稅交易 Taxable transactions

大部分銷售商品或服務的交易皆須繳納增值稅。

VAT is imposed on most sales of goods and services.

8.2 稅率 Rates

銷售和進口特定的商品或服務須繳納 12% 的增值稅。特定的銷售可適用零稅率或減免。

The sale and importation of certain goods and services are subject to 12% VAT. Certain sales are zero-rated or exempt.

8.3 稅籍登記 Registration

增值稅的稅籍登記門檻為 3 百萬披索。

The registration threshold for VAT purposes is PHP 3 million.

8.4 申報和繳納 Filing and payment

增值稅申報可透過人工或電子申報繳納系統(eFPS)完成申報，申報期限為當月結束後次月的第 20 至 25 日前(針對每月申報者)或每季度結束後的第 25 日前(每季度申報者)。

The return/declaration may be filed either manually or through the Electronic Filing and Payment System(eFPS), no later than the 20th-25th day following the close of the month(for monthly returns) and no later than the 25th day following the close of each taxable quarter(for quarterly returns).

9.0 其它公司及個人稅負

Other taxes on corporations and individuals

除非另有說明，否則本節中的稅負均同時適用於公司與個人。

Unless otherwise stated, the taxes in this section apply both to companies and individuals.

9.1 社會福利提撥 Social security contributions

僱主必須依員工的薪資，每月提撥社會保險金至社會保險系統。僱主每月依適用最高薪資級距所需提撥的社會保險金最高金額為 1,630 披索。員工則是被要求根據其薪資級距每個月提撥社會保險(從 80 至 800 披索)至社會保險系統。

The employer must make a monthly contribution to the social security system corresponding to the salaries of covered employees. The maximum monthly employer contribution for an employee in the highest salary bracket is PHP 1,630. An employee is required to make monthly contributions(ranging from PHP 80 to PHP 800) to the social security system based on his/her salary bracket.

9.2 其他強制性提撥 Other mandatory contributions

僱主除了要提撥社會保險金外，還必須根據員工的薪資每月向菲律賓健康保險公司(PHIC)和房屋發展共同基金(HDMF)提撥保險金。對於最高薪資級別的員工，僱主每月的最高保險金為向 PHIC 提撥 900 披索及向 HDMF 提撥 100 披索。員工則是被要求根據其薪資級距(每個月向 PHIC 提撥從 150 至 900 披索及向 HDMF 提撥(如果月薪為 5,000 披索或以上)100 披索)提撥保險金。

In addition to social security contributions, the employer must make monthly contributions to the Philippine Health Insurance Corporation(PHIC) and Home Development Mutual Fund (HDMF)based on the salaries of covered employees. The maximum monthly employer contribution for an employee in the highest salary bracket is PHP 900 for PHIC and PHP 100 for HDMF. An employee is required to make monthly contributions(ranging from PHP 150 to PHP 900 for PHIC and PHP 100 (if monthly compensation is PHP 5,000 or more) for HDMF) based on his/her salary bracket.

9.3 薪資稅 Payroll tax

無薪資稅規定。

There is no payroll tax.

9.4 資本稅 Capital duty

無資本稅規定。

There is no capital duty.

9.5 不動產稅 Real property tax

不動產須按照其所在地區繳納不動產稅。每次稅務申報，不動產稅不應超過其評定價值的 3%。

A property tax is imposed on real property at a rate that depends on the location of the property. The tax should not exceed 3% of the assessed value per the tax declaration.

9.6 轉讓稅 Transfer tax

無償轉讓不動產的捐贈者，須繳納捐贈時該不動產的市場公允價值 6% 的移轉稅。

在轉讓或銷售不動產時，需按照不動產總銷售價或該不動產市場公允價孰高的 0.50% 至 0.75% 課徵地方移轉稅。

Gratuitous transfers of property are subject to a donor's tax at 6% of the fair market value of the property at the time of the donation.

A local transfer tax on real property is levied at a rate of 0.50% to 0.75% on the higher of the gross sales price or the fair market value of the property upon the transfer or sale of the property.

9.7 印花稅 Stamp duty

根據不同類別的交易 / 文件，有不同稅率的印花稅。

Various rates of stamp duty apply, depending on the type of transaction/document.

9.8 淨財富稅 / 淨值稅 Net wealth/ worth tax

無淨財富稅 / 淨值稅規定。

There is no net wealth/worth tax.

9.9 繼承稅 / 遺產稅 Inheritance/estate tax

對於居民及非居民的淨遺產徵收 6% 的遺產稅。

A 6% tax is imposed on the net estate of both residents and nonresidents.

9.10 其他 Other

針對特定產業，如銀行、財務公司、保險公司和公共運輸須繳納 1% 至 30% 的「百分比稅」；然，已繳納增值稅(VAT)的本地航空公司可排除。

A "percentage tax" of 1% to 30% is imposed on certain types of businesses, such as banks, finance companies, insurance companies, and common carriers(except domestic carriers that transport passengers by air that are subject to VAT.

10.0 租稅協定

Tax treaties

菲律賓已簽署 43 個租稅協定。菲律賓並無簽署經濟合作暨發展組織(OECD)之多邊工具。如需要更多菲律賓租稅協定的資訊，請參閱 Deloitte International Tax Source。

The Philippines has concluded approximately 43 tax treaties. The Philippines has not signed the OECD multilateral instrument. For information on the Philippines' tax treaty network, visit Deloitte International Tax Source.

11.0 稅務機關

Tax authorities

菲律賓國稅局(國稅)、市/市政司辦公室(地方稅)、海關。

Bureau of Internal Revenue(national taxes); City / Municipal Treasurer' s Office (local taxes); Bureau of Customs.



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