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**勤業眾信**



**全球策略佈局稅務指南 – 東協、印度、日本、美國及墨西哥**  
**Guide to Taxation in ASEAN, India, Japan, USA & Mexico**



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# 前言

## Introduction

勤業眾信今年二月發佈的臺灣千大上市櫃企業前瞻大調查－《2023 CxO 調查：質變新時代》報告，企業認為「地緣政治」和「供應鏈的挑戰」為影響公司 2023 年發展的外部風險之一環。面對美中貿易戰、科技戰、新冠疫情、俄烏戰爭及兩岸等地緣政治因素，加速企業的產能分散策略佈局，全球也掀起供應鏈韌性的重要性。

在這波供應鏈的重新佈局中，除了具備人口紅利、優越地理位置的東協與印度，日本及拉丁美洲的墨西哥亦具特定產業聚落優勢，成為臺商擘劃未來佈局時之首選。而掌握最終市場的美國也推出不少優惠方案匯集各國大廠的投資，例如降低通膨法案及晶片法案。在現今國際環境快速變遷下，臺企應全面性評估供應鏈佈局及掌握當地投資政策，善用各國提供的稅務優惠措施，以提升競爭力與提高股東報酬。

為協助企業及投資人全球佈局，勤業眾信串聯 Deloitte 全球超過 90 個會員所華人服務網絡，成立一站式據點，以華語為全世界客戶提供一站到位的優質服務；並且針對臺商主要發展地區，與當地「全球華人服務團隊」(Chinese Services Group, CSG) 密切合作，提供臺商在海外市場之全方位投資、稅務與經商顧問諮詢服務，協助企業前進海外、佈局在地經營，給予全方位服務。

特別邀請各國家經驗豐厚的稅務負責人撰寫《全球策略佈局稅務指南 – 東協、印度、日本、美國及墨西哥》— 集結 14 個熱門國家的投資及稅務環境概述、公司及個人稅制、稅務遵循規範等資訊。希望協助大家迅速瞭解各國稅務環境，如果您需要更詳細的資訊，歡迎您與勤業眾信全球華人服務的稅務服務團隊做進一步聯繫。

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# 勤業眾信全球華人服務團隊

## Chinese Services Group

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# 越南稅務重點

## Vietnam Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

越南盾(VND)

Vietnam Dong (VND)

### 1.2 外匯管制制度 Foreign exchange control

除非外匯管制規定特別允許，否則越南個體與個人之交易皆須使用越南盾。在特定情況下，外幣可於會計上和申報時作為功能性貨幣使用。居民與非居民皆可以外幣持有銀行帳戶。持有之外幣在辦理登記且 / 或符合稅務要求後可匯出到境外。

VND must be used in transactions between Vietnamese entities and individuals, unless specifically allowed under the foreign exchange control regulations. A foreign currency can be used as the functional currency for accounting and reporting purposes, subject to certain conditions. Both residents and nonresidents can hold bank accounts in any currency. Foreign currency may be remitted overseas, although registration and/or tax requirements may need to be met.

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

應採用越南會計準則及越南會計系統。上市公司每半年應委任會計師進行查核並申報其財務報表，其他公司則需每年編制、委任會計師查核、並申報法定財務報表。對特定企業，自 2022 年起鼓勵採用國際財務報告準則 (IFRS)，2025 年時則改為強制採用。越南財務報導準則係按國際公認的標準制定。

Vietnamese Accounting Standards and the Vietnamese accounting system apply. Statutory financial statements must be prepared, audited and submitted annually, except for listed companies whose financial statements are required to be audited and submitted on a semi-annual basis. IFRS adoption is encouraged from 2022 and mandatory after 2025 for certain enterprises. Vietnamese Financial Reporting Standards also are being developed based on internationally accepted standards.

### 1.4 主要企業組織型態 Principal business entities

包括合股公司、有限責任公司、及私有公司。僅特定產業可由外國公司在當地以設立分支機構方式經營。

These are the joint stock company, limited liability company and private enterprise. Branches of foreign corporations are limited to certain industries.

## 2.0 公司稅

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	20%
分公司稅稅率 Branch tax rate	20%
資本利得稅稅率 Capital gains tax rate	20%

#### 2.1 稅務居住者公司 Residence

尚無定義，但一般情況下，在越南設立的公司即為越南居住者公司。

Residence is not defined, but a corporation generally is considered to be resident if it is incorporated in Vietnam.

#### 2.2 課稅原則 Basis

居住者公司按其全球來源所得課稅，非居住者公司只針對越南來源所得課稅。居民公司的境外來源所得將比照越南來源所得課公司稅。分支機構與子公司採用相同的課稅方式。

Residents are taxed on worldwide income; nonresidents are taxed only on Vietnamese-source income. Foreign-source income derived by residents is subject to corporate tax in the same way as Vietnamese-source income. Branches are taxed in the same way as subsidiaries.

#### 2.3 課稅所得 Taxable income

按公司利潤課稅，包括附屬公司或分公司（附屬單位）之利潤。應稅收入包含了從事銷售貨物、提供服務、出售或租賃資產、轉讓財產、股份或事業機構、與其他經濟個體之合資活動、及財務活動所獲得之所得。

Tax is imposed on a company's profits, which include the profits of affiliates and branches (dependent units). Taxable revenue includes income from the sale of goods; the provision of services; the leasing or sale of assets; the transfer of property, shares, or a business; joint venture operations with other economic entities; and financial operations.

#### 2.4 稅率 Rate

標準公司稅率為 20%。從事石油、天然氣、以及天然資源產業之公司則須按項目類別適用 32% 至 50% 不等之公司稅稅率。

The standard corporate rate is 20 percent. The rate for enterprises operating in the oil and gas and natural resource sectors ranges from 32 to 50 percent, depending on the project.

#### 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

越南公司給付予其法人股東之股利不須納稅。

Dividends paid by a company in Vietnam to its corporate shareholders are not subject to tax.

## 2.8 資本利得 Capital gains

不另行課徵資本利得稅，所有資本利得須依標準公司稅率 20% 課徵公司所得稅。轉讓之價格將以轉讓合約中實際成交價為基準，惟無合約價格時或合約價格不符合常規時將以公允市場價格為準。

There is no separate capital gains tax; gains are taxed at the standard corporate tax rate of 20 percent. The transfer value is based on the actual price in the transfer contract, although a deemed fair market value will be used if no contract price is available or if the price stated in the contract is deemed not to be on arm's length terms.

## 2.9 虧損 Losses

營運虧損得自損失發生年度後 5 年內抵減應稅所得。營運虧損不得抵減發生損失年度以前之課稅所得。轉讓不動產和投資項目的虧損可抵減當年度之營業利潤。集團公司間的虧損不可相互抵減。

Losses may be carried forward to offset taxable income for up to five consecutive years after the year in which the losses are incurred. The carryback of losses is not permitted. Losses from transfers of real property and investment projects may be offset against profits from normal business operations in the same tax period. Group loss relief is not allowed.

## 2.10 境外稅額扣抵 Foreign tax relief

已繳納境外稅款得以扣抵越南稅，惟須以稅前所得作基準。可扣抵額度以境外收入應繳納的越南稅額為限。

Foreign tax paid may be credited against Vietnamese tax, but must be determined based on pretax income. The credit is limited to the amount of Vietnamese tax payable on the foreign income.

## 2.11 參與免稅規定 Participation exemption

參閱前述「股利所得稅」。

See under “Taxation of dividends.”

## 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

參與於政府所鼓勵投資計畫或地區從事商業活動者可各別享 10% (為期 15 年, 若事先取得許可則最多可延期至 30 年) 及 17%(為期 10 年) 優惠稅率。在特定情況下, 15% 的優惠稅率將適用於整個專案週期 (例如種植、畜牧業、農業和漁業領域的加工收入)。某些公共社會產業 (如教育、衛生、文化、體育、環境) 在整個專案週期內則適用 10% 的優惠稅率。除前述優惠稅率外, 尚可享受 2 至 4 年的免稅期以及隨後 4 至 9 年稅率減半。

此外, 符合條件的研發和性質特殊且大規模的投資亦可享受租稅優惠, 可視情況適用 5% 至 9% 的優惠稅率 (期限為 30 年至 37 年), 併同適用 5 至 6 年的免稅期, 及其後 10 至 13 年可享稅率減半。

優惠稅率從獎勵活動產生收入的第一年起開始適用。免稅期則自產生應稅收入的第一年或產生收入的第四年開始, 兩者以較早發生者為免稅期啟用時點。

既存公司若擬進行新專案時, 若符合條件亦可適用租稅優惠。

Preferential tax rates of 10% (for 15 years with a possible extension for up to 15 years with prior approval) and 17% (for 10 years) are available for taxpayers engaged in incentivized sectors or locations as stipulated by the government. The preferential rate of 15% will apply for the entire project life in certain cases (e.g. incomes from cultivation, animal husbandry, processing in the field of agriculture and fisheries). Certain socialised sectors (e.g. education, health, culture, sports, environment) enjoy the 10% rate for the entire life of the project. A tax holiday from 2 to 4 years of tax exemption followed by a 50% tax reduction for a further 4 to 9 years is also available in addition to the preferential tax rates.

Besides, special incentives are also available for the qualified R&D and special large scale investment projects satisfying certain requirements including a preferential rate of 5% to 9% (for a period from 30 years to 37 years), together with a tax holiday from five to six years of tax exemption followed by a 50% tax reduction for a further 10 to 13 years.

The preferential tax rate starts from the first year of generating revenue from incentivized activities. Whereas, the tax holiday starts from the first year of generating taxable income or the fourth year of generating revenue whichever is earlier.

Existing taxpayers with new investment projects/expansion investment projects are also entitled to certain tax incentives, subject to prescribed conditions.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

課稅年度與會計年度相同。如果公司的會計年度為非歷年制，則必須通知稅務機關，並僅允許以季末作為課稅年度截止日。

The tax year is the fiscal year. A company must notify the tax authorities if its fiscal year differs from the calendar year and, in such a case, only a quarter-end fiscal year is allowed.

#### 3.2 合併申報 Consolidated returns

越南不允許採用合併申報，每家法律上為獨立個體之公司都須獨立進行納稅申報。

Consolidated returns are not permitted; each company with independent legal status is required to file a separate return.

#### 3.3 申報要求 Filing requirement

儘管毋須每季辦理公司所得稅暫繳申報，然而公司需根據預估數於每季繳納暫繳稅款。課稅年度四個季度總繳納的暫繳稅款必須至少為全年公司所得稅應納稅額的 80%。若有短繳稅款將被處以滯納金。年度聲明 / 申報的截止日期為會計年度結束或曆年結束後三個月最後一天。

Provisional quarterly corporate income tax returns are not required, but a company is required to make quarterly provisional corporate income tax payments based on estimates. The total of the provisional corporate income tax payments made in four quarters of the tax year must be at least 80% of the annual corporate income tax liability. Any shortfall is subject to a late payment penalty. The deadline for annual declaration/filing is the last day of the 3rd month from fiscal year-end or calendar year-end.

#### 3.4 罰款 Penalties

罰款適用於未申報、逾期申報或申報不實等情事。對逾期納稅的納稅人按日加徵 0.03% 之罰款；對短漏報所得者加徵 20% 之罰款；若為逃稅行為，則處以更嚴厲之處罰（可達 300%）。

Penalties apply for failure to file, late filing or the filing of a fraudulent return. Taxpayers are subject to an extra 0.03 percent penalty per day of late payment, 20 percent on underreported amounts and more stringent penalties for evasion (up to 300 percent).

#### 3.5 解釋函令 Rulings

納稅人可以向地方或國家稅務機關申請預先函釋，澄清特定稅務問題。

A taxpayer can request a tax ruling from the local or the national tax authorities to clarify its specific tax concerns.

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

個人所得稅稅率 Individual income tax rate	每月課稅所得 (越南盾) Taxable income (VND)	稅率 Rate
<b>居民受雇所得</b> Employment income: resident	不超過 5 百萬 Up to 5 million	5%
	超過 5 百萬但不超過 1 千萬 Over 5 million and up to 10 million	10%
	超過 1 千萬但不超過 1 千 8 百萬 Over 10 million and up to 18 million	15%
	超過 1 千 8 百萬但不超過 3 千 2 百萬 Over 18 million and up to 32 million	20%
	超過 3 千 2 百萬但不超過 5 千 2 百萬 Over 32 million and up to 52 million	25%
	超過 5 千 2 百萬但不超過 8 千萬 Over 52 million and up to 80 million	30%
	超過 8 千萬 Over 80 million	35%
<b>非居民受雇所得</b> Employment income: nonresident		20%
<b>資本利得稅稅率</b> Capital gains tax rate		20%/0.1%

### 4.1 稅務居民 Residence

符合下列情況之個人為越南居民：(一) 自到達越南之日起的 12 個月內在越南停留總計 183 天以上；(二) 在越南有住所；或 (三) 在一個納稅年度內租用一處住所達 183 天以上，除非該個人在越南停留天數低於 183 天，並可證明其為其他國家之稅務居民。

An individual is resident if he/she: (i) spends 183 days or more in the aggregate in a 12-month period in Vietnam, starting from the date the individual arrives in Vietnam; (ii) maintains a residence in Vietnam; or (iii) has leased a residence for 183 days or more in a tax year, unless he/she is present in Vietnam for less than 183 days and can prove residence in another country.

### 4.2 課稅原則 Basis

越南居民按其全球所得納稅；非居民僅就其越南境內來源所得納稅。

Vietnamese residents are taxed on their worldwide income; nonresidents are taxed only on Vietnam-source income.

### 4.3 申報主體 Filing status

越南不允許合併申報，每位自然人均須單獨進行納稅申報。

Individuals must file separate returns; joint filing is not permitted.

### 4.4 課稅所得 Taxable income

受雇所得，包括僱主所提供的津貼福利（不論是現金形式還是實物形式）均為應稅所得。

股息、利息（除銀行存款和人壽保險、政府債券外）、證券交易所所得、經營收入達 1 億越南盾以上事業之營利所得，及從事特許經營、繼承、轉讓土地使用權和受贈 / 獲獎之其他收入（賭場獲利除外）皆應在越南課稅。個人從貿易或專業服務獲得的利潤，通常與公司利潤以相同的方式課稅。

Employment income, including most employment benefits (whether in cash or in kind), is fully taxable.

Dividends, interest (except for interest on bank deposits, life insurance and government bonds), capital gains derived from securities trading, private business income with annual revenue exceeding VND100 million and other income from franchising, inheritance, the transfer of land use rights and gifts/winnings or prizes (excluding casino winnings) also are taxable. Profits derived from the carrying on of a trade or profession generally are taxed in the same way as profits derived by companies.

### 4.5 稅率 Rates

越南居民之薪資所得原則上適用 5% 至 35% 的累進稅率。若未具聘僱契約或聘僱契約持續時間少於 3 個月而產生之薪資所得，僅就達 200 萬越南盾及以上的部分適用單一稅率 10%。

非越南居民之薪資所得適用 20% 的單一稅率。對於非薪資所得，越南居民及非越南居民皆適用 0.1% 至 20% 之稅率。

For employment income, progressive rates ranging from 5 to 35 percent apply to residents, while employment income without labor contracts or with labor contract lasting less than 3 months, a flat rate of 10% would be applicable for payments from VND 2 million and above.

Employment income of nonresidents is subject to a flat rate of 20%. Income from sources other than employment is taxed at rates ranging from 0.1 to 20 percent, which apply to both residents and nonresidents.

### 4.6 資本利得 Capital gains

居民個人轉讓有限公司、合夥企業、合資企業股權所獲得之資本利得按 20% 稅率課稅。居民個人不論轉讓公開及非公開合股公司之有價證券（例如：股票、期權、債券、國庫券、基金憑證及



其他根據《證券法》規範之有價證券)應按成交價格徵收 0.1% 之資本利得稅。  
非居民個人轉讓股票和有價證券應按成交價格徵收 0.1% 之資本利得稅。

Resident individuals are taxable at a rate of 20% on gains from the transfer of shares in limited companies, partnerships, and joint ventures, and 0.1% on sale proceeds from the transfer of securities (e.g., shares, call options on shares, bonds, treasury bills, fund certificates, and other securities according to the Law on Securities) in joint stock companies (whether public or non-public).

Nonresident individuals are subject to 0.1% capital gains tax on the sale proceeds of all share and securities transfers.

#### 4.7 扣除額與免稅額 Deductions and allowances

在特定限制條件下，由員工自付的強制性社會福利提撥、包含社會保險、醫療保險和失業保險的費用可予以稅前扣除。離職津貼、裁員補償金及“非累計”保險給付不予以課稅。其他扣除包括個人扣除額、受扶養眷屬扣除額、自願提撥退休金扣除額和慈善捐款扣除額等。

Subject to certain restrictions, tax deductions are granted for compulsory social security contributions, made by the employees, including the SI, HI and UI. Severance allowances, redundancy compensation and “non-accumulative” insurance premiums are not taxable. Other tax deductions include a personal deduction, a dependent deduction, a deduction for voluntary retirement fund contributions and charitable contributions.

# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

一般而言課稅年度應採曆年制。對於年度中抵達越南且於該曆年內在越南停留少於 183 天，但在連續的 12 個月內超過 183 天之外籍個人，其課稅年度將從首次抵達越南起算連續 12 個月。年中離境的外籍稅務居民，課稅年度將從當年度一月起算至離境當月份止。

The normal tax year is the calendar year. For foreigners arriving Vietnam in the middle of the year and stay in Vietnam for less than 183 days in such calendar year but more than 183 days in 12-consecutive months period, the tax year would be the 12-month period from 1st arrival. For tax resident foreigners leaving Vietnam in the middle of the year, the tax year will be from January to the leaving month.

### 5.2 申報和繳納 Filing and payment

雇主應代扣員工所得稅並向稅務機關繳納，並按月度或季度向稅務機關繳納。雇主必須在該曆年結束後第三個月結束之前提交該年度最終員工薪資代扣繳申報書。

對於直接向稅務機關申報納稅的個人，通常申報納稅的截止日期為曆年度結束後第 4 個月的最後一天。在特定情況下，截止日期會根據個人各自情況而有所不同，例如在離境後的第 45 天，或在抵達越南後連續 12 個月的第一個納稅年度結束後的第 90 天。

Tax on employment income is withheld by the employer and remitted to the tax authorities on a monthly or quarterly basis. An annual finalization return must be submitted by the last day of the 3rd month from calendar year-end by the employer.

For individuals subject to file tax return directly with tax authority, the normal deadline for tax return submission and tax payment would be the last day of the 4th month from calendar year-end. In some special cases, the deadlines would vary depending on individual respective tax years, such as by the 45th day from termination date leaving from Vietnam, or by the 90th day from ending of the first tax year of 12 consecutive months from arrival date.

### 5.3 罰款 Penalties

對逾期納稅的納稅人按日加收 0.03% 之滯納金；對短報金額加徵 20% 之罰款；逃稅行為則處以更嚴厲之處罰（可達 300%）。

Taxpayers are subject to an extra 0.03 percent penalty per day for the late payment of tax, 20 percent on underreported amounts and more stringent penalties for tax evasion (up to 300 percent).

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類別 Type of payment	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	5%	0%	5%
利息 Interest	0%	5%	5%	5%
權利金 Royalties	0%	5%	10%	5%
技術服務費 Fees for technical services	0%	1%-2%	5%	1%-5%

#### 6.1 股利 Dividends

支付予居民或非居民公司之股利無須辦理扣繳。支付予居民或非居民個人之股利原則上須適用 5% 扣繳稅率，除非因租稅協定而另就給付予非居民個人之股利給予減免。

No tax is imposed on dividends paid to resident or nonresident companies. Dividends paid to resident and nonresident individuals are subject to a 5 percent withholding tax, unless in the case of nonresidents, the rate is reduced under a tax treaty.

#### 6.2 利息 Interest

支付予居民公司之利息無須辦理扣繳，支付予非居民公司的利息應適用 5% 之扣繳稅率。支付予居民個人和非居民個人的利息應適用 5% 之扣繳稅率，除非因租稅協定而另予減免。

No withholding tax is imposed on interest paid to resident companies, while the rate is 5% for interest paid to nonresident companies. Interest paid to resident and nonresident individuals are subject to 5% withholding tax unless, in the case of nonresident, the rate is reduced under a tax treaty.

#### 6.3 權利金 Royalties

支付予居民公司之權利金無須辦理扣繳，支付予非居民公司之權利金應適用 10% 扣繳稅率。支付給居民個人和非居民個人的權利金適用 5% 的扣繳稅率，除非因租稅協定而另予減免因轉讓商標使用權而支付予非居民之收益應適用 5% 增值稅。

No withholding tax is imposed on royalties paid to resident companies. Royalties paid to nonresident companies are subject to a 10% withholding tax. Royalties paid to resident and nonresident individuals are subject to withholding tax rate of 5%, unless the rates are reduced under a tax treaty. Income derived by a nonresident from the transfer of a right to use a trademark also is subject to a 5% value added tax (VAT).

#### 6.4 技術服務費 Technical service fees

支付予居民公司之技術服務費無須辦理扣繳，然支付予非居民公司之技術服務應適用 5% 之扣繳稅率，除非因租稅協定而另予減免。對於給付予居民個人自行經營事業者而言，技術服務費應適用 1% 至 2% 扣繳稅率，給付予非居民個人自行經營事業者則適用 1% 至 5% 的扣繳稅率，需視提供的具體服務而定。對於給付非屬個人經營事業之居民個人而言，技術服務費扣繳稅款應適用與薪資收入相仿之稅率，採累進稅率 5% 至 35%，若為非居民個人之適用單一稅率 20%。此外，非居民個人提供技術服務取得的技術服務費應額外課徵增值稅。

No withholding tax is imposed on technical services paid to resident companies, the rate is 5% for technical services paid to nonresident companies unless the rate is reduced under a tax treaty. For business individuals, technical services are subject to tax rate ranging from 1% to 2% for resident individuals, tax rate ranging from 1% to 5% for nonresident individuals depend on the specific service provided. For non-business individuals, the withholding tax applied for technical services fees are similar to the tax rates applied to employment income, which are progressive tax rate ranging from 5% to 35% for resident individuals and 20% for nonresident individuals. Income derived by nonresidents from technical services is also subject value added tax (VAT).

#### 6.5 分公司匯出稅 Branch remittance tax

無分公司匯出稅。

There is no branch remittance tax.

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

越南現行移轉訂價法規與《經濟合作與發展組織》(OECD)的移轉訂價指引接軌。可以適用的移轉定價方法包括：可比較未受控價格法、再售價格法、成本加成法、可比較利潤法及利潤分割法等。納稅義務人應優先採納可比較未受控價格法；若此方法不適用時再採納其他方法。納稅義務人需要證明其採用了適合具體情況的“最佳方法”。納稅義務人亦需依據 OECD BEPS 行動計畫 13 成果報告及相關施行準則準備同期資料。

如果定價政策不符合常規交易原則，稅務機關有權對利潤進行調整。越南現行移轉訂價法規是按“實質重於形式”為原則，因此特定項目支付予關係企業之費用可能被稅務機關否准於稅上認列。此外，納稅義務人可以向稅務機關申請預先移轉訂價協議。

Vietnam has transfer pricing rules that generally follow the OECD guidelines. The following methodologies are permitted: comparable uncontrolled price (CUP), resale price, cost plus, comparable profit and profit split. The taxpayer is required to prioritise the CUP method; other methods should be applied only after rejection of the CUP. The taxpayer must establish that it is using the “best” method appropriate under the circumstances. Contemporaneous documentation is required under rules that generally follow the BEPS action 13 recommendations.

The tax authorities can adjust profits if the pricing strategy is found not to be at arm’s length. The Vietnamese transfer pricing rules also incorporate the “substance over form” principle, leading to certain types of related-party expenses being regulated as nondeductible for corporate income tax purposes. Advance pricing agreements are possible.

### 7.2 利息扣除額限制 Interest deduction limitations

對於從事關係人交易的公司而言，其源自關係人或非關係人交易的淨利息支出（即利息支出減除因銀行存款及資金貸與而產生之利息收入）超過其 30% EBITDA（即：息前，稅前，折舊和攤銷前之收益）之部分，不得認列為稅務費用。若當年度淨利息支出對 EBITDA 佔比未達 30%，前述不可扣除之利息支出得自發生年度起 5 年內抵減課稅所得。

For entities with related party transactions, the deductibility of total net interest expense (i.e., interest expenses less interest income from bank deposits and lending) from related and unrelated transactions is capped at 30% of EBITDA (i.e., earnings before interest, taxes, depreciation, and amortization). Nondeductible interest can be carried forward for five years and offset where the net interest expense/EBITDA ratio is below 30%.

### 7.3 資本弱化 Thin capitalization

無資本弱化規範。然對於從事關係人交易的公司而言，其源自關係人或非關係人交易的淨利息支出（即利息支出減除因銀行存款及資金貸與而產生之利息收入）超過其 30% EBITDA（即：息前，

稅前，折舊和攤銷前之收益) 之部分，不得認為稅務費用。若當年度淨利息支出對 EBITDA 佔比未達 30%，前述不可扣除之利息支出得自發生年度起 5 年內抵減課稅所得。

No, but for entities with related-party transactions, the deductibility of total net interest expense (i.e., interest expenses less interest income from bank deposits and lending) from related and un-related transactions is capped at 30% of EBITDA, i.e., earnings before interest, tax, depreciation, and amortization. Nondeductible interest can be carried forward for five years and offset where the net interest expense/EBITDA ratio is below 30%.

#### 7.4 受控外國公司 Controlled foreign companies

無受控外國公司規定。

There is no controlled foreign companies.

#### 7.5 混合錯配 Hybrids

無反混合錯配規定。

There are no anti-hybrid rules.

#### 7.6 經濟實質要求 Economic substance requirements

若交易不具有經濟實質，則可能被視為公司所得稅課稅範疇。

若僅為了獲取租稅利益為目的而不具備商業理由之交易安排，稅務機關可能拒絕給予租稅協定之利益。

Corporate tax may be deemed payable where transactions do not have economic substance. The tax authorities may deny tax treaty benefits by disregarding transactions that were not entered into for commercial purposes but instead only to obtain tax benefits.

#### 7.7 揭露要求 Disclosure requirements

特定跨國企業需提交年度申報表 ( 併同公司稅務申報書 ) 並揭露關係人交易之詳細資訊。此外，應準備移轉訂價文據，包括當地移轉訂價報告、集團主檔報告及國別報告 ( 若有必要 )。

Certain multinational enterprises are required to disclose detailed information on related-party transactions by submitting an annual declaration form (along with the corporate tax return), and prepare transfer pricing documentation composed of a local file, master file, and country-by-country report (as necessary).

# 8.0 加值型營業稅

## Value added tax

### 稅率 Rates

標準稅率 Standard rate	10%
減免稅率 Reduced rate	0% / 5%

### 8.1 應稅交易 Taxable transactions

大部分商品或勞務銷售須繳納增值稅 (Value Added Tax, VAT)，而銷售特定的商品或勞務需要繳納特殊消費稅 (Special Sales Tax, SST)。

VAT is levied on most common goods and services, while Special Sales Tax (SST) is levied only on certain types of goods and services.

### 8.2 稅率 Rates

增值稅標準稅率為 10%，優惠稅率則為 0% 及 5%；特殊消費稅稅率為 5% 至 150%。自 2022 年 3 月至 2027 年 2 月，購買特定型號的純電動汽車而產生之特殊消費稅將降至 2% 至 3%。

The standard rate of VAT is 10%, with reduced rates of 0% and 5%. SST rates range from 5% to 150%. For the period from March 2022 to February 2027, SST for certain models of battery electric vehicle will be reduced to 2 – 3%.

### 8.3 稅籍登記 Registration

任何在越南從事應稅商品之生產及銷售貿易、或提供服務的個人及組織皆須辦理增值稅登記。公司各分支機構或銷售店鋪必須分別登記並對其活動進行納稅申報。分支機構之間的商品轉移，可能需要繳納增值稅。自事業設立許可核發的 10 日內必須辦理增值稅登記。沒有商業執照的家庭企業或個人可以在首次申報增值稅時併同辦理增值稅登記。

All organisations and individuals carrying on the production or trading of taxable goods and services in Vietnam must register for VAT purposes. Each branch or outlet of an enterprise must register separately and declare tax on its own activities. Transfers of goods between branches may be subject to VAT. Registration for VAT is required within 10 days of the date of issuance of the business establishment license. Business households or individuals without a business license can register for VAT at the same time as their first VAT declaration.

### 8.4 申報和繳納 Filing and payment

納稅人應在次月第 20 日之前進行申報並繳納增值稅。特定納稅人可按季度申報納稅，期限為次季之 30 日前。自 2022 年 7 月 1 日起，全面強制採用電子發票。

Monthly filing and payment of outstanding VAT must be made by the 20th day of the following month. Quarterly VAT filing and payment are allowed for certain taxpayers, which are due by the 30th day of the following quarter. Electronic invoicing became mandatory from 1 July 2022.

## 9.0 其他公司稅

### Other taxes on corporations

#### 9.1 資本稅 Capital duty

無資本稅。

There is no capital duty.

#### 9.2 薪酬稅 Payroll tax

無薪酬稅。

There is no payroll tax.

#### 9.3 不動產稅 Real property tax

地方政府針對使用房地產進行課稅 (例如：土地租賃稅、土地使用費)。

The municipal authorities levy tax (e.g., land rental tax, land use fees, etc.) on the use of real property.

#### 9.4 社會福利 Social security

越南雇主須按員工薪資所得 17%、3%、1%和 0.5%(若取得正式許可之特殊案例可適用 0.3%) 提撥予社會保險、醫療保險、失業保險金及勞動事故和職業災害保險。越南員工須提撥薪資所得 (包括薪資、津貼及其他所得) 的 8%、1.5%和 1%予社會保險、醫療保險、及失業保險金。

在特定情況下，越南雇主須按外籍員工薪資所得 3% 提撥予醫療保險、17.5% 予社會保險 (包含疾病、產假、職業災害及意外備用金)，若取得正式許可之特殊案例可適用 17.3%。

在特定情況下，外籍員工須提撥 1.5% 薪資所得予醫療保險。自 2022 年 1 月 1 日起，退休與死亡基金之提撥率將變更為 8%。

For Vietnamese employees, the employer is required to make social insurance (SI), health insurance (HI), unemployment insurance (UI) and labour accident and occupational disease insurance contributions of 17, 3, 1 and 0.5 percent (0.3 percent for special cases with official approval), respectively. Vietnamese employees are required to make SI, HI and UI contributions at rates of 8%, 1.5% and 1% of the employee's salary, allowances and other additional income, respectively.

For foreign employees, in certain circumstances, the employer is required to contribute to HI at a rate of 3 percent and to SI at a rate of 17.5 percent (including the sickness, maternity, occupational diseases and accident funds).17.3 percent for special cases with official approval.



Foreign employees are now subject to HI at a rate of 1.5% in certain circumstances, and also will be subject to retirement and death funds contributions at a rate of 8% effective from 1 January 2022.

### 9.5 印花稅 Stamp duty

針對特定類別的資產將課徵 0.5% 至 15% 印花稅，其中包含不動產。

A stamp duty of 0.5 to 15 percent is levied on certain types of assets, including real property.

### 9.6 轉讓稅 Transfer tax

無轉讓稅。

There is no transfer tax.

### 9.7 其他 Other

對外國組織提供商品與勞務所獲得的收入（單純貿易交易除外）須按給付額 0.1% 至 15% 辦理外國承包商扣繳稅（Foreign Contractor Withholding Tax, FCWT），該扣繳稅款性質上為公司所得稅和增值稅組合而成。

Foreign contractor withholding tax is imposed on income from the provision of goods and services by nonresident entities (except for pure trading transactions with a delivery point to the border of Vietnam), which comprises corporate tax and VAT at a total combined rate ranging from 0.1 to 15 percent.

# 10.0 其他個人稅

## Other taxes on individuals

### 10.1 資本稅 Capital duty

無資本稅。

There is no capital duty.

### 10.2 印花稅 Stamp duty

無印花稅。

There is no stamp duty.

### 10.3 資本取得稅 Capital acquisition tax

無資本取得稅。

There is no capital acquisition tax.

### 10.4 不動產稅 Real property tax

地方政府針對使用房地產進行課稅 (例如：土地租賃稅、土地使用費)。

The municipal authorities levy tax (e.g. land rental tax, land use fees, etc.) on the use of real property.

### 10.5 繼承稅 / 遺產稅 Inheritance/estate tax

價值超過 1 千萬越南盾的繼承和贈與應按 10% 稅率課徵所得稅。

Inheritances and gifts above VND10 million are subject to income tax at 10 percent.

### 10.6 淨財富稅 / 淨值稅 Net wealth/net worth tax

無淨財富稅 / 淨值稅。

There is no net wealth/net worth tax.

## 10.7 社會福利 Social security

越南員工須提撥薪資所得 (包括薪資、津貼及其他所得) 的 8%、1.5% 和 1% 予社會保險、醫療保險、及失業保險金。

在特定情況下，越南雇主須按外籍員工薪資所得 3% 提撥予醫療保險、17.5 % 提撥予社會保險 (包含疾病、產假、職業災害及意外備用金)。若取得正式許可之特殊案例可適用 17.3%。

自 2022 年 1 月 1 日起，在在特定情況下，外籍員工須提撥 1.5% 薪資所得予醫療保險、8% 予退休與死亡基金。

Vietnamese employees are required to make SI, HI and UI contributions at rates of 8, 1.5 and 1 percent of the employee's salary, allowances and other additional income, respectively.

For foreign employees, in certain circumstances, the employer is required to contribute to HI at a rate of 3% and to SI at a rate of 17.5% (including the retirement, sickness, maternity, occupational diseases and accident funds). 17.3 percent for special cases with official approval.

Foreign employees are subject to HI at a rate of 1.5 percent in certain circumstances, and SI retirement and death funds at a rate of 8 percent from 1 January 2022.

# 印尼稅務重點

## Indonesia Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

印尼盾 (IDR)

Indonesian Rupiah (IDR)

### 1.2 外匯管制制度 Foreign exchange control

印尼盾可以自由兌換；然而，若計畫將 1 億元(或以上)印尼盾(或等值之國外貨幣金額)匯往境外需要印尼中央銀行的核准，若個人攜帶 1 億元(或以上)印尼盾入境印尼時，需要向印尼海關驗證該資金。

印尼並未限制資金匯入或匯款予境外。但針對境外匯款，匯款銀行必須向印尼中央銀行通報。在印尼境內的所有交易，負債清償及其他財務交易必須使用印尼盾。然，以下交易可豁免：與執行國家預算有關的特定交易、海外補助金的收取或給予、國際貿易交易、外幣存款及跨境海外貸款交易。

The rupiah is freely convertible. However, approval of Bank Indonesia (the central bank) must be obtained before taking IDR100 million (or its equivalent in foreign currency) or more out of the country. A person carrying IDR100 million (or its equivalent in foreign currency) or more into the Indonesian customs territory must verify the authenticity of the funds with Indonesian customs upon arrival.

Indonesia does not restrict the transfer of funds to or from foreign countries, but banks must report any transfers of funds to foreign countries to Bank Indonesia.

IDR must be used in all transactions that are used as a payment, the settlement of obligations that must be satisfied with a cash payment and other financial transactions conducted in Indonesia. Exemptions are provided for the following transactions : certain transactions related to the implementation of the state budget; the receipt or award of offshore grants; international trade transactions ; bank deposits in foreign currency ; and offshore loan transactions.

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

印尼國家公認會計準則。

Indonesian GAAP applies.



#### 1.4 主要企業組織型態 Principal business entities

有限公司(印尼文稱「Perseroan terbatas」，簡稱「PT」)是印尼最常見的公司型態。除了經營石油、天然氣及提供銀行服務的外國公司外，通常不允許外國公司於印尼設立分公司經營業務。

目前對外人投資採用投資負面表列清單，未列於該投資負面表列之行業即屬完全或部分對外開放之行業。

The limited liability company(Perseroan Terbatas, or PT) is the most common form of business entity in Indonesia. A branch of a foreign corporation normally is not permitted, except for entities operating in the oil and gas sector and those providing banking services.

A negative investment list is used for sectors that are closed (in whole or in part) to foreign investment.

# 2.0 公司稅

## Corporate taxation

### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	22%
分公司稅率 Branch tax rate	22%，在特定情況下外加 20% 分公司盈餘匯出所得稅 22%, plus 20% branch profits tax in certain circumstances
資本利得稅率 Capital gains tax rate	22% (標準稅率) / 多種類 22% (standard rate)/various

### 2.1 稅務居住者公司 Residence

被視為居住者公司是指依印尼法律設立或於印尼當地有登記地址，或該公司的有效管理及控制在印尼當地。

A company is regarded as Indonesian tax resident if it is established or domiciled in Indonesia, or if its place of effective management or control is in Indonesia.

### 2.2 課稅原則 Basis

居住者公司須就其全球來源所得納稅，如滿足特定條件，來自海外來源所得股利和營業收入可免稅。非居住者公司僅就其印尼來源所得（包括可歸屬於印尼常設機構 (PE) 的所得）納稅。

Resident companies are taxed on their worldwide income with tax exemptions available for dividends and foreign-source business income if certain criteria are met. Nonresident companies are taxed only on Indonesia-source income, including income attributable to a permanent establishment (PE) in Indonesia.

### 2.3 課稅所得 Taxable income

課稅所得定義為應課稅所得扣除相關費用。應課稅所得包括（但不限於）營業所得、出售財產交易所得和被動收入，如股利、利息、權利金等。

Taxable income is defined as assessable income less tax-deductible expenses. Assessable income includes (but is not limited to) business income, gains from the sale of assets, and passive income (such as dividends, interest, and royalties).

### 2.4 稅率 Rate

標準公司所得稅稅率為 22%。特定居住者公司（不包括外國公司的常設機構）在一個會計年度所得總額不超過印尼盾 48 億，得在一定時期內，繳納稅率 0.5% 的公司所得稅。然，這些納稅義務人在通知稅務總局 (DGT) 後可以選擇適用標準公司所得稅稅率。所得總額不超過印尼盾 500 億的居住者公司，可針對所得總額不超過印尼盾 48 億部分，適用減徵標準公司所得稅稅率 50%。除公司所得稅外，常設機構 (PE) 另應繳納稅率 20% 的分公司盈餘匯出所得稅（除非根據適用的租稅協定得免繳納）。在特定狀況下，如果 PE 的稅後所得淨額再投資於印尼，則不適用分公司盈餘匯出所得稅。

The standard corporate income tax rate is 22%. Certain resident companies (other than PEs of foreign companies) that earn or receive gross income not exceeding IDR 4.8 billion in a fiscal year are subject to a reduced corporate income tax of 0.5% of gross income for a certain period of time. However, these taxpayers may opt to apply the standard corporate income tax rate after notifying the Directorate General of Taxation (DGT). Resident companies with gross revenue up to IDR 50 billion are entitled to a 50% reduction in the standard corporate income tax rate on the initial gross income of IDR 4.8 billion. In addition to corporate income tax, a PE also is subject to branch profits tax at the rate of 20% (unless reduced under an applicable tax treaty). The branch profits tax does not apply where all of a PE's net profit after tax is reinvested in Indonesia under certain conditions.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

印尼有限責任公司給予印尼居住者公司或法人的股利所得免徵所得稅。居住者公司或法人取得國外股利於特定期間於印尼再投資得免徵所得稅，任何股利於特定期間未於印尼再投資將被課徵公司所得稅。然，於滿足特定條件時得適用稅額抵減。

Dividends paid by an Indonesian limited liability company to a resident company or entity are exempt from income tax. Foreign dividends received by a resident company or entity that are reinvested in Indonesia within a certain period of time are tax exempt; any portion of the dividend that is not reinvested in Indonesia within the specified time period is subject to corporate income tax. A tax credit may be available where certain criteria are met.

## 2.8 資本利得 Capital gains

居住者公司之資本利得被視為一般性所得，按標準稅率繳納公司所得稅。出售於印尼證券交易所上市股票之利得應按交易價值之稅率 0.1% 繳納最終應納稅額。對於出售首次公開招募股份 (IPO) 的股份，不論該股票在首次公開招募後持有或出售，出售發起人股份的交易價值將額外適用稅率 0.5% 的最終應納稅額。處分土地及 / 或建物之所得應按交易價值以稅率 2.5% 繳納資本利得稅。

特定交易將適用不同稅率 (例如：出售或轉讓低成本住宅 (適用稅率 1%)，以及基於公共利益目的而轉讓予政府 (適用稅率 0%)。非居民出售持有的印尼資產取得之資本利得，按稅率 5% 繳納所得稅，但得適用相關租稅協定減免所得稅。

Capital gains earned by a resident company generally are taxed as ordinary income at the standard corporate income tax rate. Gains on the sale of shares listed on the Indonesia Stock Exchange are subject to a final tax of 0.1% of the transaction value. An additional final tax of 0.5% applies to founder shares on the share value at the time of an initial public offering (IPO), regardless of whether the shares are held or sold following the IPO. Gains on the disposal of land and/or buildings generally are subject to income tax at 2.5% of the sale proceeds.

Different rates apply to certain transactions, (e.g., the sale or transfer of low cost residential accommodation (1%), and transfers to the government for the public interest (0%)). Capital gains derived from the sale of Indonesian assets held by nonresidents are taxable at a rate of 5% of the gross proceeds, subject to relief under an applicable tax treaty.

## 2.9 虧損 Losses

虧損得自發生虧損年度往後 5 個年度內抵減課稅所得。於取得 DGT 核准後，經營特定產業及於偏遠地區經營特定產業產生之虧損抵減年度可延長至 10 年。然，不允許虧損前抵。

Tax losses may be carried forward for five years following the year the losses were incurred. Subject to approval from the DGT, this period may be extended to a maximum of 10 years for certain industries, and for operations of specific industries in certain remote areas. The carryback of losses is not permitted.

## 2.10 境外稅額扣抵 Foreign tax relief

居住者公司取得海外來源所得可以享受境外稅額抵減。該項稅額抵減以該所得在印尼應納稅額為限。

Resident companies that earn income from foreign sources are entitled to unilateral tax credit for foreign tax paid on the income. The credit is limited to the amount of Indonesian tax payable on the income.

## 2.11 參與免稅規定 Participation exemption

印尼有限責任公司給付居住者公司或法人的股利免徵所得稅。

Dividends paid by an Indonesian limited liability company to a resident company or entity are exempt from income tax.

## 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

上市公司且至少 40% 股份由公開投資者持有者得適用較低的標準公司所得稅稅率 19%。

對於特定先進產業的新投資或業務擴展可享免稅期間優惠。落入先進產業者自營運開始日起算，可適用免稅期間最少 5 年至最多 20 年減徵稅率 100% 公司所得稅，免稅期結束後起算 2 年公司所得稅減徵 50%。最低投資金額為印尼盾 5,000 億及免稅期間視投資金額而定。對於投資金額最低為印尼盾 1,000 億至最多印尼盾 5,000 億者，可自營運開始日起算 5 年內公司所得稅減徵 50%，免稅期結束後起算 2 年公司所得稅減徵 25%。

印尼居住者公司從事特定產業在滿足特定最低投資金額或於特定地區進行投資時，得申請租稅抵減。租稅抵減優惠措施包括 (i) 投資優惠抵減 (包含適用相當於有形資產投資總額 30% 的投資抵減之用於主要營業活動的土地，於開始進行製造時可分 6 年抵減公司所得稅)、(ii) 可享有加速折舊 / 攤銷、(iii) 延長至最長 10 年的虧損扣抵、(iv) 非印尼居住者公司所獲得股利分配之所得稅稅率降至 10%。

對於未適用免稅期或租稅抵減優惠之居住者公司，從事下列營業活動或支出可享有適用「超額租稅抵減優惠」：

- 勞力密集型產業的新資本投資或業務擴展 (有資格適用相當於有形資產投資總額 60% 的投資抵減，包括用於主要營業活動的土地，於開始進行製造時可分 6 年抵減公司所得稅)；
- 人力資源發展中的學徒培訓、實習或學習計劃 (最多可額外扣除 100% 的合格費用，最多可扣除 200% 的合格總費用)；及
- 與研發相關活動 (最多可額外扣除 200% 的合格費用，最多可扣除 300% 的合格總費用)。

A reduced corporate income tax rate of 19% applies to publicly listed corporate taxpayers with a minimum of 40% of the shares held by public investors.

A tax holiday regime is available for new investment or business expansion in certain pioneer industries. Qualifying projects in high-priority sectors may be granted a corporate income tax reduction of 100% for a minimum of five years up to a maximum of 20 years, followed by a 50% reduction in corporate income tax for the subsequent two years, starting from the commencement of commercial operations. The minimum investment is IDR 500 billion and the length of the tax holiday depends on the value of the investment. A 50% reduction in corporate income tax for five years from the commencement of commercial operations may be granted for projects with minimum investment of IDR 100 billion but less than IDR 500

billion, with a 25% reduction in corporate income tax for the subsequent two years.

Tax allowances are available to resident companies with a specified minimum level of capital investment in certain industry sectors, or those operating in certain geographic locations where the necessary conditions are satisfied. The facility includes (i) an investment allowance (a reduction in taxable income equal to 30% of the total amount invested in tangible fixed assets, including land used for primary business activities, allocated equally over six years starting from the fiscal year in which the commercial production commences), (ii) accelerated depreciation and/or amortization, (iii) an extended carryforward of tax losses for up to a maximum of 10 years, and (iv) a reduced withholding tax rate of 10% on dividends paid to nonresidents. For resident companies that do not benefit from a tax holiday or tax allowance facility, a “super tax deduction facility” is available for the following business activities or expenditure:

- New capital investment or business expansion in labor-intensive industries (eligible for an investment allowance equal to 60% of the total amount of investment in tangible fixed assets, including land used for primary business activities, allocated equally over six years starting from the fiscal year in which commercial production commences);
- Apprenticeship, internship, and/or learning programs in human resources development (eligible for a maximum additional deduction of 100% of qualifying expenses, resulting in a maximum deduction of 200% of the total qualifying expenses); and
- Research and development related activities (eligible for a maximum additional deduction of 200% of qualifying expenses, resulting in a maximum deduction of 300% of the total qualifying expenses).

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

申報會計年度通常為曆年制，然經 DGT 核准後可選擇依其適用之會計年度申報。

The standard fiscal year is the calendar year. Approval from the DGT is required to use a different fiscal year.

#### 3.2 合併申報 Consolidated returns

不允許合併申報；各家公司必須單獨完成申報。

Consolidated returns are not permitted; each company must file a separate tax return.

#### 3.3 申報和繳納 Filing and payment

印尼採用自我核定系統申報公司所得稅。每月公司所得稅申報書應在次月的第 20 日前申報且年度公司所得稅申報書須在會計年度結束後的 4 個月內完成申報，然可視情況展延 2 個月。每月應在次月的第 15 日前繳納應納公司所得稅額。代扣代繳稅額的截止日期為次月的第 10 日。年度公司應納所得稅額應於申報前繳納。

Indonesia uses a self-assessment system for corporate income tax purposes. Monthly returns must be filed by the 20th day of the following month and annual returns within four months of the end of the book year, although the deadline may be extended by up to two months. The deadline for payment of the monthly corporate income tax installments and is the 15th day of the following month. The deadline for payment of withholding tax is the 10th day of the following month. Annual corporate income tax payments must be made before the relevant tax return is filed.

#### 3.4 罰款 Penalties

罰款將視情況而定，如遲延繳納稅額、遲延申報、漏繳稅額和自動補報。最常見的罰款為就漏繳稅額繳納最多 24 個月之滯納利息且利息將按財政部 (MoF) 設定的每月浮動利率收取。

Penalties vary depending on the situation, such as late payment of tax, late filing, tax underpayment, and voluntary amendment of returns. The most common penalty is interest on underpaid tax, which may be imposed for a maximum of 24 months and is charged at a variable rate linked to the predetermined monthly interest rate set by the Minister of Finance (MoF).

### 3.5 解釋函令 Rulings

納稅義務人可以向 DGT 針對適用稅法或特定程序模糊處申請解釋函令。DGT 針對此申請無回覆期限。該解釋函令僅適用於提出申請之納稅義務人。

A taxpayer may request confirmation from the DGT regarding the application of the tax law or a particular procedure where this is unclear. There is no timeframe for the DGT to respond to such requests. The ruling applies only to the taxpayer who files the request.



# 4.0 個人稅

## Other taxes on corporations

### 稅率 Rates

個人所得稅稅率 Individual income tax rate	課稅所得 ( 印尼盾 ) Taxable income (IDR)	稅率 Rate
	不超過 6 千萬 Up to 60 million	5%
	- 超過 6 千萬但不超過 2.5 億 Over 60 million and up to 250 million	15%
	- 超過 2.5 億但不超過 5 億 Over 250 million and up to 500 million	25%
	超過 5 億但不超過 50 億 Over 500 million and up to 5 billion	30%
	超過 50 億 Over 5 billion	35%
<b>資本利得稅稅率 Capital gains tax rate</b>		0%-35%

### 4.1 稅務居民 Residence

若一個人在任何 12 個月內在印尼居住滿 183 天或以上，且擬在印尼居住，則該個人將被視為印尼居民。若一個人在印尼居住未滿 183 天且不打算在該國居住，該個人將被視為非印尼居民。非印尼居民無需進行稅籍登記。

An individual is an Indonesian tax resident where the individual resides in Indonesia, is present in Indonesia for 183 days or more in any 12-month period, or is present in Indonesia and intends to reside in Indonesia. An individual who is present in Indonesia for less than 183 days and has no intention to reside in the country is a nonresident and is not required to register for tax purposes.

### 4.2 課稅原則 Basis

印尼稅務居民須就其全球來源所得減除扣除額及非課稅所得後納稅。非印尼稅務居民僅需就其印尼來源所得納稅。只要符合特定要求，於印尼居住的外籍公民在成為印尼稅務居民後，在首個四年內僅須就其印尼來源所得納稅。

A resident individual is taxed on worldwide gross income, less allowable deductions and nontaxable income. A nonresident is taxed only on Indonesia-source income. A foreign citizen who is a tax resident of Indonesia is taxed only on Indonesia-source income for the first four years after becoming tax resident in Indonesia, provided that certain requirements are met.

### 4.3 課稅所得 Taxable income

課稅所得包括薪酬、營業利潤、資本利得等所得。

Taxable income includes remuneration from employment, business profit, capital gains, etc.

#### 4.4 稅率 Rates

個人所得稅課徵採累進稅率顯示於前面表格。

在一個會計年度內，經營事業的個人（除某些獨立執行業務者外）所賺取或取得的所有營業收入在不超過印尼盾 48 億內僅需繳納稅率 0.5% 的最終稅額。印尼稅務居可以透過向 DGT 申請來選擇適用標準個人所得稅累進稅率。

Individual income tax is imposed at progressive rates as shown in the table above.

All income earned or received by an individual doing business (except certain independent personal services) that does not exceed IDR 4.8 billion within a fiscal year is subject to a 0.5% final income tax. Individual residents may opt instead to be subject to the standard progressive individual income tax rates by submitting a notification to the DGT.

#### 4.5 資本利得 Capital gains

居民個人之資本利得被視為一般性所得，按標準個人所得稅累進稅率課稅；出售於印尼證券交易所上市股票之利得應按交易價值以稅率 0.1% 繳納最終應納稅。對於出售首次公開招募股份，出售發起人股份的交易價值將額外適用 0.5% 稅率的最終應納稅。處分土地及 / 或建物之所得應按交易價值以稅率 2.5% 繳納資本利得稅。

Capital gains earned by a resident individual generally are taxed as ordinary income at the standard progressive individual income tax rates. Gains on shares listed on the Indonesia Stock Exchange are subject to a final tax of 0.1% of the transaction value. An additional tax rate of 0.5% applies to founder shares on the share value at the time of an IPO. Gains on the disposal of land and/or buildings are subject to income tax at 2.5% of the sale proceeds.

#### 4.6 扣除額與免稅額 Deductions and allowances

經營事業的個人可以從營業收入中扣除相關費用。若相關費用是為產生所得、收集和維持所得而發生的相關費用亦可以扣除。納稅義務人、納稅義務人的配偶和最多三名受撫養子女得享受免稅額扣除。

An individual who carries on a business may deduct expenses from business income. Expenses generally are deductible if they are incurred for the purpose of earning, collecting, and maintaining taxable income. Personal tax reliefs are provided for the individual resident, the individual's spouse, and up to three dependent children.

#### 4.7 境外稅額扣抵 Foreign tax relief

取得境外來源所得的個人居民得就其境外來源所得享受境外稅額抵減。國外稅額抵減將以實際繳納國外稅額、於相關租稅協定下繳納的國外稅額及該所得在印尼繳納的應納稅額，孰低為限。

Individual residents who earn income from foreign sources are entitled to a unilateral tax credit for foreign tax paid on the income. The credit is limited to the lowest of the actual foreign tax due, the foreign tax that would be due under the relevant tax treaty, or the amount of Indonesian tax payable on the income.

# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

會計年度為曆年制。

The fiscal year is the calendar year.

### 5.2 申報主體 Filing status

每位個人稅務居民（包括外派人員）需進行稅籍登記。個人所得低於免稅所得門檻者、不符合個人稅務居民及夫妻有配偶者履行共同申報義務者均可豁免申報繳納所得。每戶被視為單一經濟單位。夫妻於有婚前協議的情況下或已婚女性選擇與她的丈夫分開申報時得允許單獨申報。

All individual tax residents (including expatriates) must register for tax purposes. Exemptions are available for individuals earning less than the nontaxable income threshold, those who do not qualify as individual tax residents, and married women who fulfill their tax obligations jointly with their husband. A family is considered as a single economic unit. Separate filing is allowed where there is a prenuptial agreement between the spouses or where a married woman elects to fulfill her tax obligations separately from her husband.

### 5.3 申報和繳納 Filing and payment:

印尼個人所得稅僅由國家統一課徵。雇主有義務計算、扣除和繳納員工薪資及其他報酬的應納稅額。大多數非受僱之納稅義務人須自我核定課稅所得。個人所得稅需於每個會計度結束後次年的3月31日前完成申報，然最多可展延申報期限2個月。個人稅務居民經營事業達到一定門檻的營業收入或執行業務者，可以選擇免除設置會計紀錄要求，僅保留收入記錄並以核定利潤率為基礎來計算課稅所得。

Individual income taxes in Indonesia are imposed only at the national level. The employer is responsible for calculating, deducting, and remitting tax due on employees' salaries and other remuneration. Most nonsalaried taxpayers assess their own taxable income. The annual tax return is due by 31 March following the end of the relevant fiscal year, but the deadline may be extended for up to two months. Individual residents who conduct a business or independent profession with turnover not exceeding a certain threshold may elect to be exempt from the bookkeeping requirement, and only need to maintain records of revenue. In such cases, taxable income is assessed based on deemed profits.

## 5.4 罰款 Penalties

罰款將視情況而定，如遲延繳納稅額、遲延申報、漏繳稅額和自動補報。最常見的罰款為就漏繳稅額繳納最多 24 個月之滯納利息且利息將按財政部 (MoF) 設定的每月浮動利率收取。

Penalties vary depending on the situation, such as late payment of tax, late filing, tax underpayment, and voluntary amendment of returns. The most common penalty is interest on underpaid tax, which may be imposed for a maximum of 24 months and is charged at a variable rate linked to the predetermined monthly interest rate set by the MoF.

## 5.5 解釋函令 Rulings

納稅義務人可以向 DGT 針對適用稅法或特定程序模糊處申請解釋函令。DGT 針對此申請無回覆期限。該解釋函令僅適用於提出申請之納稅義務人。

A taxpayer may request confirmation from the DGT regarding the application of the tax law or a particular procedure where this is unclear. There is no timeframe for the DGT to respond to such requests. The ruling applies only to the taxpayer who files the request.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類別 Type of payment	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	0%/10%	20%	20%
利息 Interest	10%/15%/20%	10%/15%/20%	10%/20%	10%/20%
權利金 Royalties	15%	15%	20%	20%
技術服務費 Fees for technical services	2%-6%	2%-35%	20%	20%

#### 6.1 股利 Dividends

印尼公司支付予居住者公司的股利不需扣繳稅款，且收取股利者亦免徵公司所得稅。對支付予印尼個人稅務居民的股利，除非在符合特定條件下不需扣繳稅款，需按稅率 10% 繳納最終扣繳稅款。印尼公司支付予非居住者公司的股利需按稅率 20% 扣繳稅款，除非扣繳稅率依適用的租稅協定予以減免。

No withholding tax applies to dividends paid by an Indonesian company to a resident company and the dividends are exempt from corporate income tax for the recipient. A 10% final withholding tax generally is imposed on dividends paid to an Indonesian resident individual, although an exemption is available where certain criteria are met. Dividends paid by an Indonesian company to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty.

#### 6.2 利息 Interest

印尼公司（非銀行業）支付利息予印尼居住者公司一般需按稅率 15% 扣繳且取得利息的居住者公司可將此扣繳稅款用於抵減稅。印尼銀行支付予印尼稅務居住者利息需按稅率 20% 扣繳最終稅。特定利息收取者不需扣繳稅額（如本地銀行）。在符合特定條件下，政府和非政府機構發行的債券（包括伊斯蘭債券）支付給印尼居民的利息需按稅率 10% 扣繳最終稅款，但某些例外情況除外。支付予非居住者公司利息需按稅率 20% 扣繳稅款，然較低的扣繳稅率 10% 可適用於政府或非政府機構發行之債券給付予非居民的利息，此外，依據適用的租稅協定亦可予以減免利息扣繳稅率。

Interest paid by an Indonesian company (other than a bank) to an Indonesian resident generally is subject to a 15% withholding tax, which represents a tax credit for the recipient. Interest paid by an Indonesian bank to an Indonesian resident is subject to a 20% final

withholding tax. Certain recipients (e.g., banks) are exempt from withholding tax on interest. Interest or discount on bonds issued by government and nongovernment agencies, including sharia bonds, paid to an Indonesian resident is subject to 10% final withholding tax, with certain exceptions. Interest paid to a nonresident is subject to a 20% withholding tax, although a reduced withholding tax rate of 10% applies to interest payable to nonresidents on bonds issued by government and nongovernment agencies, including sharia bonds. The rate on interest paid to nonresidents may be reduced in accordance with an applicable tax treaty.

### 6.3 權利金 Royalties

支付予印尼居民的權利金應按稅率 15% 扣繳稅款且取得權利金的居住者公司可將此扣繳稅用於抵減稅。除非依據適用的租稅協定予以減免，針對支付予非稅務居民的權利金應按稅率 20% 扣繳稅款。基於稅務目的，「權利金」一般係指於印尼使用某些有形或無形資產或營業秘密權利以及轉讓此權利的所得。

Royalties paid by an Indonesian taxpayer to an Indonesian resident are subject to a 15% withholding tax, which represents a tax credit for the recipient. Royalties paid to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty. For tax purposes, “royalties” generally refers to any charge for the right to use certain tangible or intangible assets or know-how in Indonesia, as well as for the transfer of such a right.

### 6.4 技術服務費 Fees for technical services

付予居住者公司或居民個人因提供技術、管理、諮詢服務和租金所得（除土地和建物租金需繳納稅率 10% 最終扣繳稅）需按稅率 2% 扣繳稅款。居民個人提供技術服務收取服務報酬應課徵員工所得稅。建築服務報酬需按稅率 2% 至 6% 扣繳稅款。除非依據適用的租稅協定予以減免，針對支付予非居住者的技術服務費需按稅率 20% 扣繳稅款。

A 2% withholding tax applies on gross payments made by an Indonesian taxpayer to a resident company or resident individual for technical, management, and consulting services, and rentals (except for land and building rentals, which are subject to a 10% final withholding tax). Payments for technical services provided by resident individuals are subject to employee income tax. Payments for construction services are subject to withholding tax at rates ranging from 2% to 6%. Technical service fees paid to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty.

## 6.5 分公司匯出稅 Branch remittance tax

常設機構除繳納公司所得稅外，另應繳納稅率 20% 的分公司盈餘匯出所得稅，然可依據適用的租稅協定予以減免。若分公司的稅後所得淨額再投資於印尼，則不適用分公司盈餘匯出所得稅。

A 20% branch profits tax is imposed on the taxable income after corporate income tax of a PE. This rate may be reduced in accordance with an applicable tax treaty. The branch profits tax does not apply where all of a PE's net profit after tax is reinvested in Indonesia.



# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

關係人間交易須以「商業上合理的方式」並以符合常規交易進行。

印尼稅務機關發布了與 OECD 方法一致之詳細移轉訂價規定。若與關係人交易總金額超過特定門檻，則需要提供特定文件。該報告內容至少必須包括印尼移轉訂價規則，包含納稅義務人的營業概述和集團架構、納稅義務人的移轉訂價政策細節、可比性分析、選擇可比較公司及選用之常規交易方法分析和結果（包括移轉訂價方法）。

Transactions between parties that have a special relationship must be carried out in a “commercially justifiable way” and on an arm’s length basis.

The Indonesian tax authorities have issued detailed transfer pricing guidelines that generally are in line with the OECD approach. Certain documentation is required where the total transactions with related counterparties exceed a specified threshold. The documentation must contain the information prescribed by the Indonesian transfer pricing regulations, including, an overview of the taxpayer’s business operations and structure, details of the taxpayer’s transfer pricing policy, a comparability analysis, selected comparables, and an explanation of how the arm’s length price or profit is determined (including the transfer pricing methodology).

### 7.2 利息扣除額限制 Interest deduction limitations

財政部被授權根據國際認可的方法，例如債務權益比率、借款成本與 EBITDA（取得利息、稅、折舊攤銷之前利潤）或其他方法相比，明確規定可扣除借款成本的限制。迄今為止，財政部已規定債務權益比率為 4:1。

The MOF is authorized to specify the limitation on deductible borrowing costs based on internationally accepted methods, such as the debt-to-equity ratio, borrowing costs compared to EBITDA (earnings before interest, taxes, depreciation, and amortization), or other methods. To date, the MoF has specified a debt-to-equity ratio of 4:1.

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

當印尼居民（單獨或合計其他印尼居民之納稅義務人）直接或間接持有一家未上市外國公司至少超過實收股本總額或表決權數 50% 時，財政部有權決定該印尼居民何時可取得該非公開發行境外公司發放之股利。即使該境外公司未申報或取得股利，前述印尼居民每年仍需於公司所得稅申報時計算該境外股利。境外股利將在該國申報期限後的第 4 個月或該國會計年度結束後的第 7 個月（若該國無具體申報期限）視為已取得。視為股息之總額係指印尼居民自外國公司取得被動收入淨額中（包括特定租金所得、利息、股利、權利金、以及資產轉讓利得）按該外國公司持股比例所取得的股息。

The MoF is authorized to determine when a dividend is deemed to be earned from an unquoted foreign company, where an Indonesian resident taxpayer (alone or collectively with other Indonesian resident taxpayers) holds, directly or indirectly, at least 50% of the total paid-in capital or voting rights of the unquoted foreign company, with the 50% threshold criterion applied at each level. If no dividends are declared or earned from the foreign company, the Indonesian resident taxpayer must calculate and report a deemed dividend in its annual corporate income tax return. The dividend will be deemed to be received either in the fourth month following the deadline for filing the tax return in the foreign country, or seven months after the end of the foreign company's fiscal year if the country does not have a specific tax filing deadline. The amount of the deemed dividend is the total amount of the dividend to which the Indonesian resident taxpayer is entitled in proportion to its capital participation in the foreign company from the net passive income of the foreign company (including certain rentals income, interest, dividends, royalties, and gains on the transfer of assets).

#### 7.4 混合錯配 Hybrids

無反混合型規定。

There is no specific anti-hybrid legislation.

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

需符合經濟實質要求特定條件。外國居民獲取印尼來源所得需符合特定條件才能視為取得該所得有關的實質受益所有人 (例如, 根據適用租稅協定繳納利息、股利或權利金應納稅額)。

There are substance requirements that require certain conditions to be met. Additional conditions must be satisfied by a foreign recipient to establish beneficial ownership where relevant to the tax treatment of income (e.g., the taxation of interest, dividends, or royalties in accordance with the provisions of an applicable tax treaty).

#### 7.6 揭露要求 Disclosure requirements

居住者公司必須於年度所得稅申報時以附件方式提供與關係人交易相關資訊, 並聲明有關所需移轉訂價報告的有效性 (作為年度所得稅申報表的附件)。這些資訊將由稅務機關保存, 並將於後續稅務審查中進行測試。

印尼已導入三層移轉訂價報告要求, 即集團主檔報告 (Master file)、本國報告和國別報告 (Country-by-Country)。居住者公司若有關係人交易需提交集團主檔報告及本國報告: (i) 前一年度收入總額超過印尼盾 500 億; (ii) 前一年度與關係人的有形資產交易超過印尼盾 200 億; (iii) 前一年度與關係人的無形資產交易中關於利息、權利金、服務或其他交易超過印尼盾 50 億; 或

(iv) 與位於印尼境外之低稅率國家的關係人進行交易。

另，居住者公司符合跨國集團母公司且合併收入總額達印尼盾 11 兆，需提交國別報告、集團主檔文檔及本國報告。

居住者公司需透過 DGT 之線上稅務平台提供必要資訊以確定是否有義務申報國別報告。年度公司所得稅申報書需檢附申報之收執聯。

Resident companies must provide certain information regarding transactions with related parties and a declaration regarding availability of the required transfer pricing documentation as attachments to the annual tax return. The information will be maintained by the tax authorities and may be tested in a tax audit.

Indonesia has introduced the three-tiered approach for transfer pricing documentation, namely, the master file, local file, and country-by-country (CbC) report. A master file and a local file are mandatory where the resident company has related party transactions and has (i) gross revenue in the preceding fiscal year exceeding IDR 50 billion; (ii) tangible goods transactions with related parties in the preceding fiscal year exceeding IDR 20 billion; (iii) interest, royalties, services, or other transactions involving intangibles with related parties in the preceding fiscal year exceeding IDR 5 billion; or (iv) transactions with affiliated parties located in jurisdictions with a tax rate lower than that in Indonesia.

In addition, a resident company that qualifies as a parent entity of a business group with consolidated gross revenue of at least IDR 11 trillion must prepare a CbC report along with a master file and a local file.

Resident companies must provide the necessary information to ascertain whether they have an obligation to submit a CbC report by filing an electronic notification via the DGT's online platform. The receipt for the filing must be attached to the annual corporate income tax return.

## 7.7 離境稅 Exit tax

非印尼股東移轉股份予新股東將按稅率 5% 繳納扣繳稅款。然，依據適用的租稅協定可予以減免 (離境稅)。

The transfer of shares from a non-Indonesian shareholder to a new shareholder is subject to 5% withholding tax. However, the transaction may be exempt depending on the provisions of an applicable tax treaty.

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

印尼無一般性反避稅條款規定，然外國居民需符合某些居住條件測試後，才能依據租稅協定適用優惠稅率。若租稅協定有規定實質受益所有人的相關條件，則外國納稅義務人需符合條件方得享受租稅協定利益。

Indonesia does not have a general anti-avoidance rule, but a foreign resident receiving income must satisfy certain residence test requirements to obtain benefits under a tax treaty. Where a tax treaty stipulates a beneficial ownership requirement, that requirement also must be met by the foreign taxpayer.

# 8.0 加值型營業稅

## Other taxes on individuals

### 稅率 Rates

標準稅率 Standard rate	11%
減免稅率 Reduced rate	0%

### 8.1 應稅交易 Taxable transactions

針對交付應稅貨物和 / 或提供應稅服務需課徵加值型營業稅。這包括在印尼境內（受印尼海關法管轄的印尼領域）交付應稅貨物和 / 或提供應稅服務、進口應稅貨物、使用印尼境外之應稅無形貨物和 / 或應稅服務，及由 PKP（加值型營業稅企業）出口應稅貨物和 / 或應稅服務。加值型營業稅適用於無論是本地生產或進口之所有製造貨品。製造被定義為以任何方式改變貨物的原始形式或性質、創造新貨物或提高貨物生產率。針對特定地區（例如，自由貿易區或保稅區）交付貨物可享受加值型營業稅特定優惠。特定貨物及服務可免徵加值型營業稅。

透過電子系統 (PMSE) 進行交易需課徵加值型營業稅。DGT 可指派一個符合特定條件的外國電子商務業者作為其在印尼 PMSE 進行交易時課徵加值型營業稅義務人。

除加值型營業稅外，特定貨物被視為「奢侈品」亦需課徵奢侈稅 (LST)。

VAT is imposed on the “delivery” of taxable goods and/or taxable services. This consists of delivery of taxable goods and/or taxable services within Indonesian customs territory (territory in Indonesia that is subject to Indonesian Customs Law), import of taxable goods, utilization of offshore taxable intangible goods and/or offshore taxable services in Indonesia, and export of taxable goods and/or taxable services by a PKP (VATable entrepreneur). VAT applies equally to all manufactured goods, whether produced locally or imported. Manufacturing is defined as any activity that changes the original form or nature of a good, creates a new good, or increases good’s productivity. Deliveries to certain areas (e.g., a free trade zone or bonded zone) may enjoy certain VAT incentives. Certain goods and services are nontaxable for VAT purposes.

Transactions carried out via electronic systems (PMSE) are subject to VAT. The DGT can appoint a foreign e-commerce party that meets certain criteria to be the PMSE VAT collector for its transactions in Indonesia.

In addition to VAT, certain goods considered as “luxury” items are subject to luxury goods sales tax (LST).

### 8.2 稅率 Rates

加值型營業稅標準稅率為 11%。出口應稅有形貨物、應稅無形貨物及應稅勞務可適用零稅率。

依據奢侈品類型，奢侈稅 (LST) 稅率從 10% 到 200% 課徵。出口奢侈品須課繳 LST 稅率為 0%。

The standard rate of VAT is 11%. The VAT rate is reduced to 0% for exports of taxable tangible goods, taxable intangible goods, and taxable services.

LST rates range from 10% to 200%, depending on the type of luxury goods. Exports of luxury goods are subject to 0% LST.

### 8.3 稅籍登記 Registration

應稅貨物及 / 或應稅服務所得總額每會計年度超過印尼盾 48 億的企業需辦理稅籍登記且於銷售應稅貨物及 / 或應稅服務開立發票。企業於自由貿易區無需辦理稅籍登記。

Entrepreneurs who deliver taxable goods and/or taxable services exceeding IDR 4.8 billion in a fiscal year must register for VAT purposes and issue VAT invoices on the delivery of taxable goods and/or taxable services. Entrepreneurs domiciled in free trade zones are not required to register.

### 8.4 申報和繳納 Filing and payment

印尼採用自我核定系統申報加值型營業稅。加值型營業稅需於次月底申報，而每月於申報前繳納加值型營業稅。採用自我核定境外應稅無形貨物或應稅勞務應繳納加值型營業稅的期限為次月的第 15 日前。

Indonesia uses a self-assessment system for VAT. A monthly VAT return must be filed by the end of the following month, while the monthly VAT payment deadline is before the VAT return is filed. The deadline for payment of self-assessed VAT on the utilization of taxable intangible goods or taxable services from abroad is the 15th day of the month following the period when the VAT becomes due.

# 9.0 其他公司稅及個人稅

## Other taxes on corporations and individuals

除非另有說明，否則本節中的稅負均適用於公司和個人，並且由國家層級徵收。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

### 9.1 社會福利 Social security

印尼公民和在印尼工作至少六個月的外國人適用兩種綜合的社會福利計劃，即勞工保險計劃和健康保險計劃。勞工保險計劃的提撥係在保障職災醫療、死亡、老年和退休給付。雇主提撥比率為職災醫療給付：0.24%-1.74%，死亡保險給付：0.3%，老年給付：3.7%，退休金給付：2%（依薪資訂有上限）。雇主對健康保險計劃的提撥比率為 4%（依薪資訂有上限）。針對外派人員，退休金計劃的提撥非強制性。

受僱的個人居民需按每月薪資提撥 2% 的社會保險金及 1% 的退休金（老年儲蓄）。個人受僱者亦需提撥每月薪資 1% 的健康保險（每月有提撥上限）。員工亦須為其他親屬提撥相關社會保險，每月需額外負擔每位親屬各 1% 的社會保險金。

Two comprehensive social security schemes, a manpower scheme and a healthcare scheme, apply for Indonesian nationals and foreigners who work in Indonesia for at least six months. Contributions to the manpower scheme are intended to provide security insurance for work accidents, death, old age, and pensions. The employer contributions are 0.24%-1.74% for work accident protection; 0.3% for death insurance; 3.7% for old age savings; and 2% (subject to a salary cap) for the pension plan. The employer contribution for the healthcare scheme is 4% (subject to a salary cap). The contribution to the pension plan is not mandatory for expatriates.

Employed resident individuals must make social security contributions (old age savings) of 2% of monthly compensation, and a pension plan contribution of 1%. An employed individual also is required to make a healthcare contribution of 1% of monthly compensation (subject to a monthly cap). An employee may add other family members in return for an additional 1% contribution per family member, per month.

### 9.2 薪酬稅 Payroll tax

無特定薪酬稅，但雇主給付員工薪資時需辦理扣繳、繳納和申報。

There is no specific payroll tax, but an employer is required to withhold, remit, and report income tax on the remuneration paid to its employees.

### 9.3 資本稅 Capital duty

除了土地稅和建物稅外，無資本稅或資產稅，但需繳納各種登記費。

There are no duties on capital or assets, apart from the land and building tax, but various registration fees apply.

### 9.4 不動產稅 Real property tax

每年對土地、建物和永久性建築物繳納土地和建物稅。

根據《區域稅與徵收稅法》，該比率不得超過主管機關核定的農村和城市地區不動產預估銷售價值的 0.5%。特定產業（即石化和天然氣上游產業、地熱、採礦、耕種、林業）的土地和建物稅屬特別規定。

Land and building tax is payable annually on land, buildings, and permanent structures.

Under the Regional Tax and Retribution Tax Law, the rate is not more than 0.5% of the estimated sales value of the property in rural and urban areas, as determined by the relevant authority. The land and building tax for certain businesses (i.e., upstream oil and gas, geothermal, mining, plantation, forestry) is regulated by a specific regime.

### 9.5 轉讓稅 Transfer tax

處分土地或建物通常需要繳納依交易價值稅率 2.5% 的轉讓稅。購買土地或建物超過 6,000 萬印尼盾需繳納不超過該不動產的購買價值或銷售價值（Nilai Jual Objek Pajak 或 NJOP）（孰高者為準）稅率 5% 的轉讓稅。另免徵轉讓稅者包含與併購相關之轉讓及親屬間轉讓。

Certain disposals of land and/or buildings are subject to a final income tax rate of 2.5% of the transaction value. A land and building acquisition duty of a maximum of 5% of the higher of the acquisition value or the tax object sale value (Nilai Jual Objek Pajak or NJOP) is payable when a person obtains rights to land or a building with a value greater than IDR 60 million. Various exemptions apply, including on transfers in connection with a merger and transfers to relatives.

### 9.6 印花稅 Stamp duty

特定文件需繳納印尼盾 10,000 的印花稅。

Certain documents are subject to stamp duty at a nominal amount of IDR 10,000.

### 9.7 淨財富稅 / 淨值稅 Net wealth/worth tax

印尼無淨財富稅或淨值稅。

Indonesia does not impose a net wealth tax or a net worth tax.



## 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

印尼無繼承稅或遺產稅。

Indonesia does not impose an inheritance tax or an estate tax.

## 9.9 其他 Other

出售在印尼證券交易所上市的股票需按交易價值的 0.1% 的稅率繳納最終稅額。首次公開募股登記生效時，出售創始人股票須按股票價值適用 0.5% 的稅率。

外國股東轉讓未上市居住者公司的股份需按轉讓價值繳納稅率 5% 扣繳稅，但根據適用的租稅協定可予以減免。

原訂自 2022 年 7 月 1 日起生效之碳稅草案已被延後。

The sale of shares listed on the Indonesia Stock Exchange is subject to a final tax at a rate of 0.1% of the transaction value. An additional tax rate of 0.5% applies to founder shares on the share value at the time an IPO registration becomes effective.

The transfer of the shares of an unlisted resident company by a foreign shareholder is subject to a withholding tax at a rate of 5% of the transfer value, unless an exemption applies under an applicable tax treaty.

A proposed carbon tax due to be implemented as from 1 July 2022 has been delayed.

## 10.0 租稅協定

### Tax treaties

印尼已簽署超過 70 個租稅協定。印尼的「導入防止稅基侵蝕及利潤移轉租稅協定相關措施多邊公約」於 2020 年 8 月 1 日正式生效。如需要更多印尼租稅協定的資訊，請參閱 [Deloitte International Tax Source](#)。

Indonesia has concluded more than 70 tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) entered into force for Indonesia on 1 August 2020. For further information on Indonesia's tax treaty network, visit [Deloitte International Tax Source](#).

## 11.0 稅務機關

### Tax authorities

稅務總局。

Directorate General of Taxation (DGT)

# 泰國稅務重點

## Thailand Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

泰銖 (THB)

Thai Baht(THB)

### 1.2 外匯管制制度 Foreign exchange control

不得以泰銖結匯將資金匯出泰國；然，得以外幣方式匯出。如果該匯出資金係用於投資或借貸予泰國周邊國家（包含越南）的商業實體，則可以泰銖和 / 或外幣方式進行。

大多數匯款可以透過商業銀行進行但仍需要提供匯款目的證明文件。超過設定上限的資金匯款必須經過泰國中央銀行（泰國銀行）核准。

Repatriation payments may not be made in THB, but may be made in any other currency. An exception applies for the transfer of funds made for the purpose of investing in or lending to business entities in Thailand's neighboring countries (including Vietnam); such transfers may be made in THB and/or in another currency.

Most remittances may be made through commercial banks, and documentation evidencing the purpose of the remittance is required. The Bank of Thailand must approve the remittance of funds exceeding a specified ceiling.

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

採用泰國會計準則。對於泰國會計準則未涉及的面向，可參考國際會計準則、國際財務報導準則和美國公認會計原則。申報企業年度所得稅時必須附上經註冊會計師查核和簽證的財務報表。

公開發行有限公司及未公開發行有限公司必須在年度股東大會（必須在會計年度結束後 4 個月內召開）召開日起 1 個月內，將查核後之財務報表透過電子方式申報予商業發展部門；其他類型實體則需要在會計年度結束後的 5 個月內完成申報。未能及時召開年度股東大會和 / 或申報經查核的財務報表，可能導致公司及其董事或代表受到處罰。

Thai Accounting Standards apply. For areas not addressed by Thai Accounting Standards, IAS, IFRS and US GAAP may be consulted. Financial statements that have been audited and signed off by a certified public accountant (CPA) must accompany an entity's annual income tax return.

Public and private limited companies must electronically file audited financial statements with the Department of Business Development within one month from the date of the annual general shareholder's meeting (which must be held within four months of the company's year end). For other entities, the filing deadline is five months from the end of the accounting year. Failure to hold the annual general shareholder's meeting and/or file the financial

statements on a timely basis may result in penalties for a company and its directors or representative.

#### 1.4 主要企業組織型態 Principal business entities

包括公開發行及未公開發行有限公司，合夥企業，獨資企業，合資企業，共同基金和外國企業分公司 / 或代表處或區域辦事處。

These include the public and private limited company, partnership, sole proprietorship, joint venture, mutual fund, and branch or representative or regional office of a foreign corporation.



## 2.0 公司稅

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	20% (一般來說 in general)
分公司稅率 Branch tax rate	20%
資本利得稅率 Capital gains tax rate	標準公司所得稅稅率 (Standard corporate income tax rate)

#### 2.1 稅務居住者公司 Residence

如果有限 / 公開上市公司或合夥企業在泰國境內設立並在商務部登記成立，則該公司或合夥企業被視為泰國稅務居住者公司。

A limited/public company or partnership is considered resident if it is incorporated in Thailand and registered with the Ministry of Commerce.

#### 2.2 課稅原則 Basis

泰國稅務居住者公司需對全球來源所得課稅；非泰國稅務居住者公司只需針對泰國來源所得課稅。泰國稅務居住者公司之納稅義務人取得外國來源所得，與泰國來源所得一樣，需課徵公司所得稅。在泰國登記的外國分公司或合夥的課稅方式與有限公司相同。泰國針對分公司稅後盈餘匯出予國外總部須課徵 10% 扣繳稅額。

在泰國已構成須課稅事實但並未在泰國完成公司設立登記的實體，其納稅方式與有限公司相同。

Residents are taxed on worldwide income; nonresidents are taxed only on Thailand-source income. Foreign-source income derived by resident taxpayers is subject to corporate income tax in the same manner as Thailand-source income. A registered foreign branch or partnership generally is taxed in the same way as a limited company. A 10% branch remittance tax is imposed on after-tax profits paid or deemed paid to a foreign head office.

Unregistered entities with a taxable presence in Thailand are taxed in the same manner as limited companies.

#### 2.3 課稅所得 Taxable income

課稅所得包括營業 / 交易利潤和被動收入和資本利得 / 虧。與營業相關的費用，可於計算課稅所得時扣除。

Corporate income tax is imposed on an entity's net taxable profits, which generally consist of business/trading income, passive income and capital gains/losses. Expenses that relate specifically to generating profits for the business or to the business itself may be deducted in determining net taxable profits.

## 2.4 稅率 Rate

公司所得稅稅率為 20%，於特定狀況下稅率可以減免。某些中小型有限公司在特定所得範圍內可享受累進稅率為 0%, 15%, 20%。

從事國際運輸業務且在泰國設有辦事處的外國公司，得按總所得的 3% 稅率課徵所得稅（而非以淨利潤按標準公司所得稅稅率課徵所得稅，並對於淨利潤匯出亦免徵所得稅）。

The corporate income tax rate is 20%, which may be reduced in certain cases. Certain small and medium-sized limited companies are subject to progressive rates of 0%, 15%, and 20%, based on the amount of net taxable profits.

Foreign companies that carry on the business of international transportation and that have an office in Thailand are taxed on their gross proceeds at a rate of 3%, rather than on net profits at the normal corporate income tax rate and are exempt from the tax on profit remittances.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

符合特定條件下，泰國有限公司收取另一家所支付的股利可全部免徵或免徵 50% 公司所得稅。在泰國證券交易所登記的公司（上市公司）取得股利可全部免徵。股利的扣繳稅額，可用於扣抵年度公司所得稅。符合國際業務中心（IBC）規定的泰國公司在 15 年會計期間內可享受自特定關係企業（境內或國外）取得之股利所得免徵所得稅。

Dividends paid by one Thai limited company to another may be fully exempt or 50% exempt from corporate income tax if certain conditions are satisfied. Companies registered with the Stock Exchange of Thailand (listed companies) are fully exempt from Thai tax on dividends. Tax withheld on the payment of dividends may be used to offset the final corporate income tax due for the company in the relevant tax year. Companies qualifying for the International Business Center (IBC) regime are exempt from corporate income tax on dividend income received from qualified associated enterprises (i.e., local and foreign affiliates) for 15 accounting periods.

## 2.8 資本利得 Capital gains

資本利得須課徵公司所得稅，因此對於扣抵應納稅額的資本損失的使用沒有限制。

Capital gains are subject to the normal corporate income tax rate, with no restrictions on the use of capital losses to offset net taxable profits.

## 2.9 虧損 Losses

營業損失可自發生虧損年度連續 5 個年度內抵減。若虧損與投資促進委員會 (BOI) 獎勵的業務有關且在免稅期內產生則也可用於抵減在免稅期中與非獎勵業務相關的淨利潤，最多可抵減 5 個年度。一旦免稅期滿，則剩餘虧損可自免稅期滿後 5 個年度內使用扣抵。然，不允許虧損前抵。

Net operating losses may be carried forward for up to five consecutive accounting periods. Net operating losses relating to a business promoted by the Board of Investment(BOI) that are incurred during a tax holiday period also may be utilized to offset net profits relating to a non- promoted business during the tax holiday period, for up to five accounting periods. Once the tax holiday period expires, the remaining tax losses may be carried forward for up to five years after the expiration of tax holiday period. The carryback of losses is not permitted.

## 2.10 境外稅額扣抵 Foreign tax relief

境外來源所得須於泰國課徵所得稅，然可以享受境外稅額扣抵 (須符合特定條件)，該項稅額扣抵以該所得在泰國應納稅額為限。

Foreign income tax paid on profits that are subject to corporate income tax in Thailand generally may be credited up to the amount of income tax paid in Thailand on such foreign income (subject to certain conditions).

## 2.11 參與免稅規定 Participation exemption

有參與免稅規定 (須符合特定條件)。

There is a participation exemption (subject to certain conditions).

## 2.12 控股公司制度 Holding company regime

取得境外關係企業支付之境外股利所得可免徵泰國所得稅 (須符合特定條件)。

A tax exemption may be available for dividend income received from foreign affiliates(subject to certain conditions).

### 2.13 租稅優惠 Incentives

投資促進委員會 (BOI) 將依據投資業務活動所屬產業類別給予 3 到 8 年的稅額抵減，對於特定的投資領域，可給予額外的稅額抵減期間。

國際業務中心 (IBC) 自符合規定的關係企業取得之所得中屬於管理服務 (例如管理、技術支援和財務管理服務) 所得及符合規定之權利金所得 (自泰國境內從事研發及科技創新的權利金)，可適用以下較低的所得稅率：泰國境內營業支出超過泰銖 6,000 萬為 8%、超過泰銖 3 億為 5%、超過泰銖 6 億為 3%。國際業務中心還可享受自關係企業取得之股利所得免徵公司所得稅及提供資產服務的所得免徵特定營業稅 (SBT)。國際業務中心聘僱的外籍員工可享受較低個人所得稅率 15%(固定) 或在特定情況下免稅。

Tax holidays from three to eight years are available for business activities promoted by the BOI. An additional tax exemption period may be granted for specific investment areas.

IBCs that derive income from qualifying services(i.e., management, technical support, and financial management services) and qualifying royalty income (royalties arising from R&D and technological innovation undertaken in Thailand) from associated enterprises are eligible for reduced corporate income tax rates as follows: 8% where the annual operating expenditure paid to recipients in Thailand is at least THB 60 million; 5% where such expenditure is at least THB 300 million; and 3% where the expenditure is at least THB 600 million. IBCs also benefit from an exemption from corporate income tax on dividend income received from associated enterprises and a specific business tax (SBT) exemption for income derived from the provision of treasury services to associated enterprises. Expatriate employees working for an IBC in Thailand benefit from a flat 15% personal income tax rate or an exemption from the tax in certain cases.

# 3.0 企業稅務遵循

## Compliance for corporations

### 3.1 課稅年度 Tax year

課稅年度通常為 12 個月 (只有公司設立當年度、會計年度變更或公司解散當年度得縮短該期間)。

The tax year is 12 months (a shorter year is allowed only in the year of incorporation, when there is a change of accounting period or in the year of dissolution).

### 3.2 合併申報 Consolidated returns

泰國法律規定不允許合併申報公司所得稅，各公司須獨立申報納稅。

Consolidated returns are not permitted for corporate income tax purposes; each company must file its own tax return.

### 3.3 申報和繳納 Filing and payment

納稅義務人必須在課稅年度前 6 個月 (半年申報) 進行所得稅自我核定並預先繳納公司所得稅。半年申報書必須在所屬課稅年度內前 6 個月結束後的 2 個月內完成申報。除非使用電子申報可額外展延申報期限 8 日外，年度公司所得稅必須在公司會計年度結束後 150 日內完成申報，不得延期。半年申報時所繳納稅額可以在年度申報時抵減。

A taxpayer must self-assess and make an advance corporate income tax payment for the first six months of the tax year (half-year return). The half-year return must be filed within two months after the first six months of the tax year. The annual income tax return must be filed within 150 days from the company's year end. Extensions are not available except in the case of electronic filing, where the filing due date is extending for eight additional days. Corporate income tax paid with the half-year return is creditable against the total tax payable for the tax year.

### 3.4 罰款 Penalties

若企業低估其全年利潤超過 25%，則在繳納上半年稅額時將被處以最高 20% 的罰鍰。在其他情況下，企業每月須按稅率 1.5% 就漏繳稅額繳納滯納金 (最高為漏繳稅額)。稅務機關進行核定稅額時，罰鍰最高為一倍的應納稅額。

If an entity underestimates its profits for an entire year by more than 25%, a maximum 20% surcharge is imposed on the first half-year installment. In other circumstances, a surcharge of 1.5% per month on outstanding tax, up to the amount of outstanding tax payable, applies. A penalty of up to 100% of the tax due also will apply when the income tax liability is formally assessed by the tax authorities.

### 3.5 解釋函令 Rulings

納稅義務人可以申請針對某項稅務問題的解釋函令。在移轉訂價制度下亦可以申請雙方預先訂價協議。

A taxpayer may request a nonbinding private letter ruling. Bilateral advance pricing agreements (APAs) are available under the transfer pricing regime.

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

個人所得稅稅率 Individual income tax rate	課稅所得 (泰銖) Taxable income (THB)	稅率 Rate
	泰銖 0– 泰銖 300,000 THB 0–THB 300,000	5%
	泰銖 300,001– 泰銖 500,000 THB 300,001–THB 500,000	10%
	泰銖 500,001– 泰銖 750,000 THB 500,001–THB 750,000	15%
	泰銖 750,001– 泰銖 1,000,000 THB 750,001– THB 1,000,000	20%
	泰銖 1,000,001– 泰銖 2,000,000 THB 1,000,001–THB 2,000,000	25%
	泰銖 2,000,001– 泰銖 5,000,000 THB 2,000,001–THB 5,000,000	30%
	超過泰銖 5,000,000 Over THB 5,000,000	35%
<b>資本利得稅率 Capital gains tax rate</b>		一般個人稅稅率 Normal personal income tax rate

### 4.1 稅務居民 Residence

在課稅年度內在泰國居住滿 180 天或以上的個人將被視為泰國稅務居民。

Individuals are resident in Thailand for personal income tax purposes if they are present in Thailand for 180 days or more in a (calendar) tax year.

### 4.2 課稅原則 Basis

泰國稅務居民及非稅務居住者須就其泰國來源所得課稅。泰國稅務居民僅針對當年取得且匯入泰國的境外所得課稅 (此後年度匯回時則得免繳納個人所得稅)。

Thai residents and nonresidents are taxed on their Thailand-source income. Thai residents are taxed on foreign-source income only if the income is brought into Thailand in the year derived (repatriation in later years is exempt from personal income tax).

### 4.3 課稅所得 Taxable income

個人課稅所得，包括雇主提供的福利 (即薪資) 亦將視同為應稅所得 (除非獲得豁免)，個人從事貿易或勞務所得及被動收入等。

Gains or benefits derived by individuals are subject to personal income tax, e.g., employment income including employment-related benefits (unless exempt), profits derived by an individual from the carrying on of a trade or profession, passive income, etc.

### 4.3 課稅所得 Taxable income

課稅所得包括薪資（雇主提供的福利亦將視同為應稅所得，除非獲得豁免），個人從事貿易或提供專業服務獲得的所得及被動所得等。

Gains or benefits derived by individuals are subject to personal income tax, e.g., employment income including employment-related benefits (unless exempted), profits derived by an individual from the carrying on of a trade or profession, passive income, etc.

### 4.4 稅率 Rates

個人所得稅稅率適用累進稅率，所得泰銖 5 百萬以上為最高稅率 35%。國際業務中心聘僱的外籍員工可享受較低個人所得稅稅率 15%( 固定 ) 或在特定情況下免稅。

Assessable income is subject to progressive rates, up to a maximum rate of 35% on income over THB 5 million. Expatriate employees of an IBC may be entitled to a flat income tax rate of 15% or an exemption from the tax in certain cases.

### 4.5 資本利得 Capital gains

資本利得視為課稅所得且適用一般個人稅累進稅率。出售在泰國證券交易所註冊的上市公司股票所得的資本利得免徵個人所得稅。

Capital gains are considered taxable income and are subject to the normal progressive personal income tax rates. Capital gains from the sale of shares of a public company registered on the Stock exchange of Thailand are exempt from personal income tax.

### 4.6 扣除額與免稅額 Deductions and allowances

符合特定條件時，保險、借貸利息、提撥退休金基金、提撥主權財富基金、合格的慈善捐款等均可作為扣除額。在特定情形下，納稅義務人、配偶、子女及父母可獲得一定金額的免稅額。Subject to certain restrictions, deductions are granted for payments of insurance, premiums and mortgage interest, contributions to retirement funds, contributions to Super Saving Funds, qualified charitable donations etc. Personal allowances are available to taxpayers, their spouse, children and parents in certain cases.

### 4.7 境外稅額扣抵 Foreign tax relief

境外來源所得在泰國可依適用的租稅協定享受境外稅額抵減（須符合特定條件）。

Foreign income tax paid may be credited in Thailand under applicable tax treaties. (subject to certain conditions).



# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

課稅年度採曆年制。

The tax year is the calendar year.

### 5.2 申報主體 Filing status

每位個人皆須申報。夫妻有配偶者可選擇就所有所得類別合併或單獨申報。配偶可就薪資所得單獨申報，並就其他所得類別合併申報。

Each taxable person is individually responsible for filing a tax return. A married couple may opt for a joint or separate filing on all types of personal income. The spouses also may agree to file tax returns separately with respect to employment income and to file tax returns jointly for other types of personal income.

### 5.3 申報和繳納 Filing and payment

每月薪酬扣繳稅額將由雇主代扣代繳予稅務機關，個人所得稅須於次年 3 月 31 日前完成申報並繳納稅額。除非使用電子申報可展延申報期限 8 日外，其餘申報方式於截止日將無法展延。

Tax on employment income is withheld by the employer and remitted to the tax authorities, generally monthly. An individual must file an annual personal income tax return on or before 31 March of the following year and pay any additional income tax due at that time. Extensions are not available except in the case of electronic filing, where the filing due date is extended for eight additional days.

### 5.4 罰款 Penalties

如有漏繳個人所得稅，則每月須按稅率 1.5% 就漏繳稅額繳納滯納金，滯納金最高為漏繳金額。當稅務機關進行稅額核定時，罰鍰最高將為一倍的應納稅額。

A monthly surcharge of 1.5% applies to underpayments of tax, up to the amount of outstanding tax payable. A penalty of up to 100% of the tax due also will apply when the income tax liability is formally assessed by the tax authorities.

### 5.5 解釋函令 Rulings

納稅義務人可以向申請針對某些稅務問題的解釋函令。

A taxpayer may request a nonbinding private letter ruling.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類別 Type of payment	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%/10%	10%	10%	10%
利息 Interest	1%	15%	15%	15%
權利金 Royalties	3%	5%-35%	15%	15%
技術服務費 Fees for technical services	3%	3%/5%-35%	15%	15%

#### 6.1 股利 Dividends

支付予泰國公司的股利須按稅率 10% 扣繳稅額；然，如果根據《泰國稅法》或《投資促進法》，符合特定條件的泰國公司可以減免扣繳稅額。支付予居住者或非居住者公司或個人（不論居民或非居民）的股利須按稅率 10% 扣繳稅額。支付予非居民的股利扣繳稅率亦可依適用的租稅協定予以減免。

Dividends paid to another Thai company are subject to a 10% withholding tax, or are exempt if certain conditions are satisfied under the Revenue Code or investment promotion law. Dividends paid to a nonresident company are subject to a 10% withholding tax. Dividends paid to an individual (resident or nonresident) are subject to a 10% withholding tax. The withholding tax rate on dividends paid to a nonresident may be reduced under an applicable tax treaty.

#### 6.2 利息 Interest

由泰國公司支付予另一家在泰國經營業務公司的利息或者泰國公司支付予金融機構的信用債券或債券利息（銀行或金融公司間的存款或流通票據利息除外）須按稅率 1% 扣繳稅額。

支付予泰國個人居民的利息須按稅率 15% 扣繳稅額，該扣繳稅額可被視為最終稅額或在個人年度所得稅申報時予以抵減。

支付予非居住者公司或非居民個人的利息須按稅率 15% 扣繳稅額。然依據適用的租稅協定可予以減免。

A 1% advance withholding tax applies to interest payments made by a Thai Company to a company carrying on business in Thailand, or by a company to a financial institution for interest on debentures or bonds, except for interest on deposits or negotiable instruments paid between banks or finance companies.

Interest paid to a resident individual is subject to a 15% withholding tax that can be considered either as a final tax or as an advance tax payment to be used as a credit against the personal income tax due for a tax year.

Interest paid to a nonresident company or a nonresident individual is subject to a 15% withholding tax, unless the rate is reduced under an applicable tax treaty.

### 6.3 權利金 Royalties

泰國公司支付予另一泰國公司的權利金須按稅率 3% 扣繳稅額，該扣繳稅額可於會計期間結束後抵減應納公司所得稅。

支付予居民個人的權利金須按個人所得稅累進稅率扣繳稅額 (預付稅)。支付予非居住者公司或非居住者個人的權利金須按稅率 15% 扣繳稅額或依據適用的租稅協定予以減免。

Royalties paid to another Thai company are subject to a 3% advance withholding tax, which may be credited against the final corporate income tax due for the accounting period.

Royalties paid to a resident individual are subject to withholding tax at the progressive personal income tax rates (advance tax). Royalties paid to a nonresident company or a nonresident individual are subject to a 15% final withholding tax, unless the rate is reduced under an applicable tax treaty.

### 6.4 技術服務費 Fees for technical services

泰國公司支付予另一泰國公司的技術服務費須按稅率 3% 扣繳稅額，該扣繳稅額可於會計期間結束後抵減應納公司所得稅額。

支付予個人居民的技術服務費須依個人所得稅累進稅率課徵或按稅率 3% 扣繳稅額 (視情況而定)。

支付予非居住者公司或非居民個人的技術服務費須按稅率 15% 扣繳稅額或依據適用的租稅協定予以減免。

Technical service fees paid to another Thai company are subject to a 3% advance withholding tax, which may be used as a credit against the final corporate income tax due for the accounting period.

Technical service fees paid to a resident individual are subject to withholding tax at the progressive personal income tax rates or a 3% tax rate, depending on the circumstances.

Technical service fees paid to a nonresident company or a nonresident individual are subject to a 15% final withholding tax, unless the rate is reduced under an applicable tax treaty.

### 6.5 分公司匯出稅 Branch remittance tax

泰國針對分公司稅後盈餘匯出予海外總部須課徵 10% 扣繳稅額。

A 10% branch remittance tax is imposed on after-tax profits paid or deemed paid to a foreign head office.

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

依泰國移轉訂價規定，納稅義務人須於年度公司所得稅申報書中揭露收入與費用交易是否以市場價格為基礎。若稅務機關發現納稅義務人年度所得稅申報書的收入或費用不符合市場價格，則稅務機關可依市場價格進行調整。移轉訂價應備文件將適用於特定公司（在特定條件下，參考 7.6 揭露要求）。

Under Thailand’s transfer pricing rules, a taxpayer must declare in its annual corporate income tax return whether revenue and expense transactions are based on market prices and, if this is not the case, the tax authorities may make adjustments to reflect a market price. Documentation requirements apply to certain companies (subject to certain conditions; see “Disclosure requirements,” below).

### 7.2 利息扣除額限制 Interest deduction limitations

泰國並無特定利息扣除額限制的規定。然而，如果利息未按公平價格收取、非為獲利目的而產生，或是與泰國的營業活動無關等情況下，則不允許利息費用部分或全部的扣除。

Thailand does not have specific interest deduction limitation rules. However, a deduction for interest expense may be partially or entirely disallowed if the interest is not charged at an arm’s length price, is not incurred for profit-seeking purposes, does not relate to a business operation in Thailand, etc.

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

無受控外國公司規定。

There are no CFC rules.

### 7.4 混合錯配 Hybrids

無反混合錯配規定。

There are no anti-hybrid rules.

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

泰國並無特定的經濟實質要求規定。然而，稅務機關通常把經濟實質列入考量，若發現交易 / 費用缺乏經濟實質，就會重新認定交易或不允許費用扣除。

Thailand does not have specific economic substance requirements. However, the tax authorities generally take economic substance into account and may recharacterize transactions or disallow the deduction for expenses if they find that such transactions/expenses are without economic substance.

## 7.6 揭露要求 Disclosure requirements

納稅義務人須提供關係企業相關資訊及關係人交易的金額報告 (揭露表)。該關係人揭露報告須連同所得稅申報書一起繳交予稅務機關。然，每年營收少於泰銖 2 億的納稅義務人不須揭露關係人交易資訊。

移轉訂價的文件也必須在期限內提供予稅務人員；然，每年營收低於泰銖 2 億的納稅義務人，不需提供關係人揭露表及移轉訂價文件。

未在期限內提供關係人揭露報告或移轉訂價文件將被處最多泰銖 20 萬的罰款。

特定跨國集團公司須準備及提交國別報告 (Country-by-Country) 及透過紙本及 / 或使用 OECD 的國別報告 XML Schema 進行電子申報 (在特定條件下)。國別報告提交期限自 2021 年 1 月 1 日起為會計年度結束後的 12 個月內。

Taxpayers are required to report related party transactions in a report (disclosure form), which provides information on the relationship between entities and the value of intercompany transactions. The report generally must be filed with the annual corporate income tax return. Completion of the disclosure form is not required by taxpayers whose annual revenue is less than THB 200 million.

Transfer pricing documentation also must be presented to tax officers within stipulated deadlines upon request. The disclosure form and transfer pricing documentation requirements do not apply to taxpayers with annual revenue less than a threshold stipulated in regulations; the threshold will not be less than THB 200 million.

Failure to file the disclosure form or transfer pricing documentation by the due date will result in a fine of up to THB 200,000.

Certain multinational enterprise groups are required to prepare and submit country-by-country (CbC) reports and notifications through hard copy and/or electronic filing (subject to certain conditions) using the OECD's CbC reporting XML schema. The submission deadline for CbC reports for accounting periods beginning on or after 1 January 2021 is within 12 months after the end of the relevant accounting period.

## 7.7 離境稅 Exit tax

無離境稅。

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	10%
	(截至 2023 年 9 月 30 日止適用 7% reduced to 7% until 30 September 2023)
減免稅率 Reduced rate	0%

### 8.1 應稅交易 Taxable transactions

針對銷售貨物或勞務需課徵加值型營業稅。針對特定商業銷售行為可以免徵加值型營業稅，例如銷售農產品、新聞報紙以及國內運輸等。

提供電子勞務業者若非於泰國辦理稅籍登記業者且於境外提供電子勞務 (包括以網路或其他電子網絡提供無形資產) 供於泰國境內之未辦理稅籍登記者使用，若銷售額超過指定門檻 (參考 8.3 稅籍登記) 需辦理加值型營業稅稅籍登記並向稅務機關繳納營業稅。境外電子勞務平台業者透過境外平台於泰國境外提供電子服務供境內未辦理稅籍登記者使用一樣需辦理加值型營業稅稅籍登記並繳納該電子勞務之營業稅。

VAT is levied on the sale of goods and the provision of services. A VAT exemption applies to certain business activities, such as the sale of raw agricultural products, the sale of newspapers, domestic transportation, etc.

Electronic service (“e-service”) providers that are not Thai VAT registrants and that provide e-services from abroad (including supplies of intangible property delivered over the internet or another electronic network) to non-VAT-registered customers in Thailand are required to register for VAT and remit VAT on the e-services to the Revenue Department if they derive revenue from such transactions that exceeds a prescribed threshold (see “Registration,” below). Electronic platform operators located abroad that operate a platform through which service providers supply e-services from abroad to be used in Thailand by non-VAT-registered users also may be required to register for VAT and remit VAT on the e-services.

### 8.2 稅率 Rates

加值型營業稅的標準稅率為 10%，但截至 2023 年 9 月 30 日前可適用較低稅率 7% (包含地方稅稅率 0.3%)。貨物出口或勞務適用稅率為 0%。

The standard VAT rate is 10%, which is reduced to 7% (inclusive of local tax of 0.3%) until 30 September 2023. A 0% rate applies to exported goods and services.

### 8.3 稅籍登記 Registration

針對任何特定年度期間營業額超過泰銖 180 萬時須辦理加值型營業稅一般稅籍登記。非居住者供應商在泰國提供非暫時性業務亦必須辦理加值型營業稅稅籍登記。

提供電子勞務業者和電子勞務平台業者，若每會計年度提供電子勞務供泰國境內未辦理稅籍登記者使用的年銷售額超過泰銖 180 萬須辦理加值型營業稅稅籍登記並向稅務機關繳納營業稅。

The general registration threshold for VAT is turnover exceeding THB1.8 million for any given annual tax period. Nonresident suppliers that carry on business in Thailand on more than a temporary basis must register.

E-service providers and electronic platform operators are required to register for VAT and remit the VAT on e-services to the Revenue Department if they derive gross revenue of more than THB 1.8 million per annual accounting period from e-services that are rendered to be used in Thailand by non-VAT-registered customers.

#### 8.4 申報和繳納 Filing and payment

加值型營業稅 (除電子勞務之營業稅外) 稅額須於產生時之次月第 15 日前完成繳納。支付某些所得類別 (主要是在泰國境內使用服務或權利金所須支付之款項) 予非稅務居住者須自我核定加值型營業稅 (如：支付款項當月) 並於支付款項的次月第 7 日之前需繳納自我核定加值型營業稅。除非使用電子申報可展延申報期間 8 日外，其餘申報方式於截止日將無法展延。

電子勞務之加值型營業稅需於該稅額產生之次月第 23 日前以電子方式申報完成申報及繳納。

VAT (other than the VAT on e-services) is payable by the 15th day of the month following the month in which the VAT liability arises. Self-assessment of VAT is required on the payment of certain types of income to overseas suppliers (primarily services or royalties on rights utilized in Thailand); where self-assessment is required, the VAT is payable by the seventh day of the month following the month in which the VAT liability arises (i.e., the month in which the payment is made). Extensions are not available except in the case of electronic filing, where the filing due date is extended for eight additional days.

Returns for the VAT on e-services must be filed electronically and are due by the 23rd day of the month following the month in which the VAT liability arises.

## 9.0 其他公司稅及個人稅

### 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，並且由國家層級徵收。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

#### 9.1 社會福利 Social security

雇主和員工每月均須按員工月薪 5% 提撥社會保險金；然，每月有提撥上限。提撥比率將依照經濟狀況而會隨時間調降。

The employer and the employee are required to contribute 5% of an employee's monthly compensation, up to a specified monthly cap. The contribution rate may be reduced from time to time, based on economic conditions.

#### 9.2 薪酬稅 Payroll tax

雇主每月需於給付員工薪酬時辦理扣繳並向稅務機關繳納扣繳稅額。

Tax on employment income is withheld by the employer and remitted monthly to the tax authorities.

#### 9.3 資本稅 Capital duty

無資本稅，但需繳納公司登記規費。

There is no capital duty, but fees apply for registration of a company.

#### 9.4 不動產稅 Real property tax

《土地和建物稅法》依照不動產的性質課徵不同累進稅率的稅負。最高稅率取決於土地 / 建物的類型和預估價值：

- 農業用地的累進稅率範圍是價值未超過泰銖 7,500 萬的土地為 0.01% 至價值超過泰銖 10 億的土地為 0.1%。
- 住宅用地的累進稅率範圍是價值未超過 泰銖 5,000 萬的土地為 0.02% 至價值超過泰銖 1 億的土地為 0.1%。
- 商業用地的累進稅率範圍是價值未超過泰銖 5,000 萬的土地為 0.3% 到價值超過泰銖 5 億的土地為 0.7%。
- 荒地 ( 即無人看管或未充分利用的土地 ) 的累進稅率範圍為 0.3% 至 3% ( 如果土地未使用，則稅率每年將增加 0.3% )。

《土地和建築稅法》還給予各種稅額免除和抵減 ( 視特定情況下 )。

The Land and Construction Tax Act progressively imposes various tax rates based on the nature of the assets. The maximum tax rate depends on the type of land/building and the appraisal value:



- For land used for agricultural purposes, the progressive tax rates range from 0.01% on land valued up to THB 75 million to 0.1% on land valued over THB 1 billion.
- For land used for residential purposes, the progressive tax rates range from 0.02% on land valued up to THB 50 million to 0.1% on land valued over THB 100 million.
- For land used for commercial purposes, the progressive tax rates range from 0.3% on land valued up to THB 50 million to 0.7% on land valued over THB 5 billion.
- For wasteland (i.e., land that is left unattended or that is not being utilized to the extent appropriate for its nature), the progressive tax rates range from 0.3% to 3% (the tax rate will increase by 0.3% annually if the land is not used).

The Land and Construction Tax Act also grants various tax exemptions and tax reliefs(subject to certain conditions).

### 9.5 轉讓稅 Transfer tax

不動產轉讓交易價款除了適用特定營業稅外，若賣方為公司則亦須繳納轉讓交易價款 1% 的扣繳稅額或賣方為個人則須繳納按轉讓淨所得適用累進稅率計算的稅款。評定價值 2% 的轉讓費亦須繳納。

SBT applies to the gross proceeds from the transfer of immovable property(see “Other,” below), in addition to a withholding tax of 1% of the gross proceeds from the transfer if the seller is a company; withholding tax at progressive rates applies on net taxable income if the seller is an individual. A transfer fee of 2% of the appraisal value also applies.

### 9.6 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。例如：租賃、工作僱傭、股票 / 借貸轉讓和債權轉讓等合約，稅率為 0.1%；借貸合約稅率為 0.05%( 上限為 10,000 泰株 )。

Stamp duty applies on certain instruments specified under the Revenue Code at various rates depending on the type of instrument, e.g., 0.1% on leases, hire of work agreements, transfers of shares/debentures and loans, and 0.05%(capped at THB10,000)on loan agreements, etc.

### 9.7 淨財富稅 / 淨值稅 Net wealth/net worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax.

### 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

針對價值超過 1 億泰株的遺產一般須按稅率 10% 課徵遺產稅 ( 特定情況下，前述稅率可降低至 5% 或免稅 )。

針對取得超過 2,000 萬泰株的贈與須按 5% 的稅率繳納贈與稅 ( 其他情況下非直系血親尊親屬、

直系血親卑親屬或配偶的贈與超過 1,000 萬泰株即須繳納贈與稅)。

A 10% tax is generally levied on the beneficiary's portion of an inheritance exceeding THB100 million (a 0% or 5% rate may apply in certain circumstances).

A 5% gift tax is levied on the beneficiary's portion of assets exceeding THB20 million (or THB10 million in the case of persons that are not ascendants, descendants, or spouses).

### 9.9 其他 Other

特定營業稅適用於銀行交易或類似的交易 (無論業務執行者是個人還是公司皆適用)、以營利為目的的不動產銷售及其他特定業務。

特定營業稅係針對不動產轉讓總所得課徵 3% 的稅額。在特定情況下交易涉及業務轉讓可以享受特定營業稅減免。壽險公司和典當商適用稅率 2.5%。金融機構及從事類似性質的公司適用稅率 3%；然，某些特定交易 (例如債務票據利息所得) 適用稅率 0.1%。課徵特定營業稅時須考量適用稅率 10% 的地方稅。

特定營業稅納稅義務人之個人或公司須自開始營業之日起 30 日內完成稅籍登記。

特定營業稅須於次月 15 日內之前繳納。除非使用電子申報則可展延申報期間 8 日外，其餘申報方式於截止日將無法展延。

SBT applies to banking or similar transactions (regardless of whether the operator of the business is an individual or a company), to the sale of immovable property in a profit-seeking manner, and to certain other businesses.

SBT applies to the gross proceeds from the transfer of immovable property at a rate of 3%. An exemption from the tax is available in certain cases involving the transfer of a business. A 2.5% rate applies to life insurers and pawnbrokers. A 3% rate applies to financial institutions and businesses of a similar nature; however, some transactions (e.g., interest income on debt instruments) are taxed at a rate of 0.1%. The applicable SBT is increased by a municipal tax, which is levied at 10% on the amount of SBT payable.

A person or entity subject to SBT must register within 30 days from the date of commencing business.

SBT is payable by the 15th day of the following month. Extensions are not available except in the case of electronic filing, where the filing due date is extended for eight additional days.

## 10.0 租稅協定

### Tax treaties

泰國已簽署超過 60 個租稅協定。泰國的「導入防止稅基侵蝕及利潤移轉租稅協定相關措施多邊公約」於 2022 年 7 月 1 日正式生效。如需要更多泰國租稅協定的資訊，請參閱 [Deloitte International Tax Source](#)。

Thailand has concluded more than 60 income tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) entered into force for Thailand on 1 July 2022. For further information on Thailand's tax treaty network, visit [Deloitte International Tax Source](#).

## 11.0 稅務機關

### Tax authorities

泰國國稅局。

Thai Revenue Department.

# 新加坡稅務重點

## Singapore Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

新加坡幣 (新幣, SGD)

Singapore Dollar (SGD)

### 1.2 外匯管制制度 Foreign exchange control

新加坡對於外匯交易及資本流動並無嚴格管制，資金可自由進出新加坡。然為限制貨幣市場中針對新幣之投機性交易，新加坡政府針對非居住者金融機構之新幣借款設有限制，惟該等限制不適用於對個人或非金融機構 (包含公司財務中心) 之借款。

There are no significant restrictions on foreign exchange transactions and capital movements. Funds may flow freely into and out of Singapore. The government imposes certain restrictions on the lending of SGD to nonresident financial institutions to limit speculation in the SGD currency market, but these restrictions do not apply to the lending of SGD to individuals and nonfinancial institutions, including corporate treasury centers.

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

適用新加坡財務報告準則，必須每年編製財務報表。

Singapore Financial Reporting Standards apply. Financial statements must be prepared annually.

### 1.4 主要企業組織型態 Principal business entities

包含上市或私營之股份有限公司、合夥 (包含有限合夥及有限責任合夥)、獨資、變動資本公司 (可註冊之投資基金形式法人實體) 以及外國公司之分公司。

These are the public and private limited liability company, partnership (includes limited partnership and limited liability partnership), sole proprietorship, variable capital company (a form of legal entity for investment funds), and branch of a foreign corporation.



# 2.0 公司稅

## Corporate taxation

### 稅率 Rates

公司所得稅率 Corporate income tax rate	17%
分公司稅率 Branch tax rate	17%
資本利得稅率 Capital gains tax rate	0%

### 2.1 稅務居住者公司 Residence

若公司之實質管理及控制其營業活動之地點均位於新加坡境內，該公司即為新加坡稅務居住者公司。實質管理和控制其營業活動之地點通常係指董事會召開地點。

A company is resident in Singapore for income tax purposes if its management and control of its business is exercised in Singapore. The place where management and control is exercised generally is the place where the directors' meetings are held.

### 2.2 課稅原則 Basis

新加坡依照屬地原則進行課稅。除個別情況外，發生或來源於新加坡之所得，及前一年度匯回或被視為匯回新加坡之海外所得，均需納稅。稅務居住者公司和非稅務居住者公司通常依相同方法課稅，但稅務居住者公司可享有多項稅務優惠，例如特定國外來源所得免稅。分公司與子公司之課稅方式相同。

Singapore imposes tax on a territorial basis. Tax is imposed on all income accruing in or derived from Singapore and all foreign income remitted or deemed remitted to Singapore in the preceding year, subject to certain exceptions. Resident and nonresident companies generally are taxed in the same manner, but resident companies may enjoy various tax benefits, such as tax exemption for certain foreign-source income. Branches are taxed in the same way as subsidiaries.

### 2.3 課稅所得 Taxable income

稅務居住者公司和非稅務居住者公司皆須對發生或來源於新加坡之所得，以及匯回或被視為匯回新加坡的境外所得課稅，包含貿易或經營活動之利得或收益、股利、利息或折價、退休金及養老金、租金、權利金及其他自財產產生之收益，以及未包含在上述類別之中但具所得性質之其他利得或收益。

境外所得若以股利、分公司利潤或服務所得形式匯回或被視為匯回予新加坡稅務居住者公司，需繳納新加坡所得稅。但若該所得於匯回或被視同匯回之年度已於海外實際繳納至少 15% 之所得稅，該筆匯回之所得可享有新加坡免稅優惠。若該筆所得係因於新加坡境外進行實質營運活動，並依當地相關法規獲得免稅租稅優惠，該筆所得將會被視為已滿足「課稅測試」，而不須於新加坡繳稅。

與獲取收益相關之支出，得於計算課稅所得額時予以扣除。其他可扣除成本包括資本折讓及以前年度之虧損扣抵。

Resident and nonresident companies are subject to tax on income accruing in or derived from Singapore and foreign income remitted or deemed remitted to Singapore, including: gains or profits from a trade or business; dividends, interest or discounts; charges or annuities; rents, royalties, premiums and other profit arising from property; and gains or profits of an income nature not falling within the above categories.

Foreign income remittances in the form of dividends, branch profits and services income derived by resident companies are exempt from tax, provided the income is received from a foreign jurisdiction with a headline tax rate of at least 15% in the year the income is received or deemed received in Singapore, and income tax has been paid on the income in the foreign jurisdiction. Foreign income that has been exempt from tax in the foreign jurisdiction as a direct result of a tax incentive granted for substantive business operations carried out in that jurisdiction will be deemed to have met this “subject to tax” test.

Expenses of a revenue nature that are incurred wholly and exclusively to produce income may be deducted in computing taxable income. Other deductible costs include capital allowances and tax losses carried forward from prior years.

## 2.4 稅率 Rate

公司所得稅稅率一般為 17%。

部分免稅規定如下，課稅所得額在新幣 1 萬元以下的部分，可減免 75% 之應納稅額；超過新幣 1 萬元至新幣 20 萬元的部分，可減免 50% 之應納稅額。此外，符合特定條件之新設私營公司於註冊成立起連續 3 個課稅年度內，課稅所得額在新幣 10 萬元以下，可減免 75% 之應納稅額，超過新幣 10 萬元至新幣 20 萬元的部分，可減免 50% 之應納稅額。

The standard corporate tax rate is 17%.

A partial tax exemption applies in accordance with which 75% of the first SGD 10,000 of normal chargeable income and 50% of the next SGD 190,000 of normal chargeable income are exempt from tax. In addition, for a qualifying new private company 75% of the first SGD 100,000 of normal chargeable income and 50% of the next SGD 100,000 of normal chargeable income may be exempt from tax for its first three consecutive years of assessment (YAs), subject to certain conditions.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

新加坡實施單一公司稅制，公司就其利潤所支付之所得稅款即為最終稅負。股東毋須就取自新加坡居住者企業發放之股利繳稅。

除符合特定條件免稅外，境外來源股利所得於匯回或者被視同匯回新加坡時課稅。

Singapore operates a one-tier corporate tax system, under which corporate tax paid on a company's profits is final. Dividends paid by Singapore resident companies are tax exempt in the hands of the recipient.

Foreign-source dividends are taxable if received or deemed to be received in Singapore, unless certain conditions are satisfied.

## 2.8 資本利得 Capital gains

新加坡無課徵資本利得稅。

Singapore does not tax capital gains.

## 2.9 虧損 Losses

符合「實質股東測試」之前提下，除未使用完畢之捐贈只能後抵五年外，虧損可無限期後抵，未使用資本折讓 (capital allowances) 後抵必須同時通過「實質股東測試」以及「業務持續性測試」。在通過「實質股東測試」之情況下，虧損及未使用資本折讓 (統稱為「適格扣除額」) 可於新幣 10 萬元之限額內，前抵 1 年 (未使用資本折讓前抵時，當年度也必須滿足業務持續性測試)。

Losses may be carried forward indefinitely (except unutilized donations, which may be carried forward for five years), subject to compliance with the “substantial shareholders test.” Unutilized capital allowances carried forward are subject to both the substantial shareholders test and the “business continuity test.” Losses and unutilized capital allowances (collectively, “qualifying deductions”) may be carried back for one year, subject to a cap of SGD100,000 and compliance with the substantial shareholders test (compliance with the business continuity test also is required for the carryback of current-year unutilized capital allowances).

## 2.10 境外稅額扣抵 Foreign tax relief

符合特定條件之境外來源所得可免繳新加坡公司所得稅。新加坡居住者企業有來自租稅協定國及非租稅協定國之課稅所得，且已於境外繳納所得稅款者，於不超過該筆境外來源所得產生之

新加坡應納稅額內，境外已繳納之稅額得於當期應納稅額中扣抵。在滿足特定條件下，境外稅額扣抵金額可先加總後再行計算。新加坡來源所得因特定租稅協定條款而需於國外納稅者，已繳納之相關境外稅額亦可適用境外稅額扣抵相關規定。

Some types of foreign-source income are exempt from Singapore tax (subject to certain conditions). Singapore grants resident companies a credit for foreign tax paid on income derived from treaty and nontreaty countries that is received and assessable to tax in Singapore. A tax credit also is available for tax paid on income considered to be Singapore-source but allowed to be taxed in the foreign jurisdiction under the specific provisions of a relevant tax treaty. The credit is limited to the Singapore tax payable on that income, or the foreign tax paid, whichever is lower. The foreign tax credit amount may be calculated on a pooled basis, subject to certain conditions.

### 2.11 參與免稅規定 Participation exemption

股東收到新加坡居住者企業所支付之股利無需繳納新加坡所得稅。如前文「股利所得稅」所描述，除非滿足特定條件外，境外股利於匯回或者被視同匯回時課稅。除特定例外情況，2027 年 12 月 31 日之前處分公司普通股股權，若處分前已合法連續 24 個月持有一公司普通股股權超過 20%，並為該股權的受益人，處分該等股權產生之利得可免徵所得稅。雖然新加坡並不課徵資本利得稅，但如果納稅義務人係屬以投資股權或不動產為本業之企業，處分股權或不動產之利得將被視為一般性所得課稅。

Dividends paid by Singapore resident companies are tax exempt in the hands of the recipient. As noted under “Taxation of dividends,” above, foreign-source dividends are taxable if received or deemed to be received in Singapore, unless certain conditions are satisfied. Gains from the disposal of ordinary shares in another company on or before 31 December 2027 are exempt from tax, provided the shares have been legally and beneficially held for a continuous period of at least 24 months immediately before the disposal and a 20% minimum ordinary shareholding requirement is met, subject to certain exceptions. Although Singapore does not tax capital gains, gains from the sale of shares or property may be regarded as ordinary income if the taxpayer is in the business of trading in shares or property.

### 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

新加坡就新興產業、正在快速發展和擴張的企業、營運總部活動、金融業、資產證券化、基金及基金經理、國際航運、國際貿易及研發活動等方面，提供多項租稅優惠措施。

Various incentives are available for pioneer, development, and expansion companies; headquarter activities; financial services; asset securitization; fund and fund managers, international maritime activities; international trading; and research and development.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

課稅年度通常為曆年制，但公司可按照其會計年度進行結算申報。公司在當年賺取之所得將在下一年度進行課稅（例如，2022 會計年度之所得將於 2023 年納稅）。

The tax year (or YA) generally is the calendar year, although a company is required to file its tax return based on the results of its preceding financial year. Income is subject to tax in Singapore on a preceding year basis (e.g., income earned in the financial year ended in 2022 will be taxed in YA 2023).

#### 3.2 合併申報 Consolidated returns

除符合可豁免規定外，每家公司都須獨立進行結算申報，不允許合併申報。但新加坡存在集團虧損讓渡機制，允許集團內符合條件之成員公司將其當年度未使用之虧損、資本折讓和捐贈，用於扣抵同一集團下另一家成員公司之課稅所得。前述條件包含該等公司必須係新加坡註冊成立之公司，並由集團內另一家在新加坡註冊成立的公司直接或間接持有至少 75% 之股權，且雙方為相同會計年度。

Consolidated returns are not permitted; each company is required to file a separate corporate tax return, unless a waiver is granted. However, a loss transfer system of group relief allows current year unutilized losses, unutilized capital allowances, and unutilized donations of one qualifying company to be offset against the assessable income of another qualifying company within the same group. To qualify, among other requirements, companies must be incorporated in Singapore and be at least 75% owned, directly or indirectly, by another company in the group that is incorporated in Singapore and must have the same accounting year end.

#### 3.3 申報和繳納 Filing and payment

公司必須自會計年度結束日起 3 個月內，向新加坡稅務局申報其預估之課稅所得額。公司必須就前一會計年度之所得，於 11 月 30 日前電子上傳結算申報書。新加坡稅務局將於收到結算申報書後發出核定通知書，稅額需於核定通知書發出後一個月內繳納。

Companies must submit their estimated chargeable income to the Inland Revenue Authority of Singapore (IRAS) within three months from the end of their financial year end. All tax returns must be electronically filed by 30 November of the YA for income earned in the preceding accounting year. The notice of assessment will be issued by the IRAS after the tax return is filed. The tax generally is due and payable within one month after the date of issue of the notice of assessment.

### 3.4 罰款 Penalties

逾期申報、未申報、延遲繳納稅款或未繳納稅款，均將被處以罰款。

Penalties apply for late filing of or for failure to file returns, and for the late payment or nonpayment of taxes.

### 3.5 解釋函令 Rulings

納稅義務人可要求新加坡稅務局針對個別交易或安排之稅務影響進行預先解釋函令。

A taxpayer can request an advance ruling from the IRAS on the tax consequences of a particular transaction or arrangement.

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

稅務居民所得稅稅率 Resident individual income tax rate	課稅所得 Chargeable income (SGD)	稅率 Rate	累計應納稅額 Cumulative tax payable (SGD)
	First 20,000	0%	0
	Next 10,000	2%	
	First 30,000		200
	Next 10,000	3.5%	
	First 40,000		550
	Next 40,000	7%	
	First 80,000		3,350
	Next 40,000	11.5%	
	First 120,000		7,950
	Next 40,000	15%	
	First 160,000		13,950
	Next 40,000	18%	
	First 200,000		21,150
	Next 40,000	19%	
	First 240,000		28,750
	Next 40,000	19.5%	
	First 280,000		36,550
	Next 40,000	20%	
	First 320,000		44,550
	Next 180,000	22%	
	First 500,000		84,150
	Next 500,000	23%	
	First 1,000,000		199,150
	Over 1,000,000	24%	
<b>非稅務居民所得稅率 Nonresident individual income tax rate</b>	取其高者課稅： (1) 不扣除任何個人稅務優惠所得用 15% 稅率 (2) 稅務居民薪資所得得適用累進稅率及扣除稅務優惠，其他所得以 24% 計算 Higher of: (i) flat rate of 15% with no personal reliefs or (ii) progressive rates as for residents with reliefs (for employment income) and 24% (for other income)		
<b>資本利得稅率 Capital gains tax rate</b>		0%	

### 4.1 稅務居民 Residence

除短暫離境外，經常居住於新加坡的新加坡公民為稅務居民。外國人若 (1) 在課稅年度之前一曆



年度內在新加坡居留或工作達 183 天 ( 公司董事除外 ) ; 或 (2) 通常居住在新加坡, 亦為新加坡稅務居民。

外國人若至少連續三個課稅年度都在新加坡工作, 即使該外國人在抵達或離開新加坡 ( 或兩者皆是 ) 的課稅年度在新加坡停留的期間少於 183 天, 該外國人依然可被認定於此連續三個課稅年度均為新加坡稅務居民。

若外國人抵達新加坡之所屬年度工作期間少於 183 天, 但預計連續兩個曆年度內在新加坡的連續工作期間將達 183 天, 則於該二年度皆會被認定為新加坡稅務居民課稅。

A Singapore citizen is considered a tax resident in Singapore if the individual normally resides in Singapore, except for temporary absences consistent with the claim of being a resident. A foreign individual is considered a tax resident of Singapore if, in the calendar year preceding the YA, the individual (i) was physically present in Singapore or exercised an employment in Singapore (other than as a director of a company) for 183 days or more, or (ii) ordinarily resides in Singapore.

A foreign individual whose employment period in Singapore covers at least three consecutive YAs may be considered a tax resident of Singapore on a concessionary basis for all three YAs, even though the individual may have spent less than 183 days in Singapore in the year of arrival, departure, or both.

An employee who has exercised an employment in Singapore for less than 183 days during the employee's year of arrival, but expects to exercise the employment in Singapore for a continuous period of at least 183 days straddling two consecutive calendar years, may be taxed as a resident in Singapore for both YAs.

## 4.2 課稅原則 Basis

新加坡個人稅務居民, 除特定情況外, 必須對發生或來源於新加坡之所得繳納所得稅。新加坡個人稅務居民在新加坡收到或被視為收到來源於境外之所得無需繳納所得稅, 除非係通過新加坡合夥組織收到或者被視為收到之境外所得。個人取得新加坡特定投資收入免徵所得稅。非稅務居民之個人只需就發生於或來源於新加坡之所得繳納所得稅。

政府因應 COVID-19 疫情施行之租稅紓困措施不再適用, 根據稅法規定在新加坡提供勞務取得之薪酬所得要課稅。若個人因為他們平常工作的國家已禁止旅客入境該國, 或是由於沒有航班或其他交通方式可以出境, 而認為自己不是在新加坡工作, 得向新加坡稅務局提交申請, 要求審查薪酬所得的稅務處理方法。申請者必須向新加坡稅務局提供證明文件, 新加坡稅務局將個案審查每件申請。

With certain exceptions, Singapore tax resident individuals are subject to Singapore income tax on income accrued in or derived from Singapore. Foreign- source income received or deemed received in Singapore by an individual is exempt from income tax in Singapore, except for income received or deemed received through a partnership in Singapore. Certain investment income derived from Singapore sources by an individual may be exempt from income tax. Nonresidents are subject to Singapore income tax on income accrued in or derived from Singapore.

Tax support measures introduced by the government in response to the COVID-19 pandemic generally are no longer available and employment income in relation to work done in Singapore is subject to tax based on the normal tax rules. However, an individual may submit a request to the IRAS for a review of the tax treatment of their employment income if the individual considers themselves not to be exercising employment in Singapore because their normal country of employment has imposed a ban on travelers entering the country or it is impossible to travel due to the unavailability of flights or other methods of transport. Supporting documents must be provided to the IRAS, which will assess each request on a case-by-case basis.

### 4.3 課稅所得 Taxable income

包括貿易、經營、執業所得及受雇所得。受雇所得包括由雇主支付有關伙食、服裝或住房等費用或提供相關津貼，以及除基本生活、差旅或交際費之外的津貼。

Income includes gains or profits from a trade, business, profession or vocation, and gains or profits from employment, including the value of any food, clothing, or lodging provided or paid for by the employer, and allowances (other than those for subsistence, travel or entertainment purposes).

### 4.4 稅率 Rates

稅務居民於 2024 課稅核定年度（即所得年度為 2023 年）之課稅所得如果超過新幣 2 萬元，將如前表按 2%~24% 之累進稅率課稅。

非稅務居民之受雇所得須依 15% 之稅率（不扣除任何扣除額及免稅額）或依稅務居民適用之所得稅率（可享有個人扣除項目及稅務減免），取其高者納稅。

非稅務居民來源於新加坡之所有其他所得，包括董事酬勞和獨立顧問費，應按 24% 之稅率課稅。非稅務居民之個人（公司董事除外）在新加坡未待滿 60 天所獲取之短期受雇所得，免徵所得稅。

Residents deriving chargeable income above SGD 20,000 are taxed at progressive rates ranging from 2% to 24% for income year 2023 (YA 2024) as detailed in the table above.

Nonresidents are taxed on their employment income at the higher of a flat rate of 15% (with no personal deductions or allowances) or the tax rate for residents (taking into account personal reliefs and rebates).

All other income of nonresidents sourced in Singapore, including fees paid to directors and independent consultants, generally is taxed at a flat rate of 24%. A nonresident individual (other than a director) exercising a short-term employment in Singapore (i.e., for no more than 60 days) may be exempt from tax in Singapore on employment income derived from Singapore.

#### 4.5 資本利得 Capital gains

新加坡無課徵資本利得稅。

Singapore does not tax capital gains.

#### 4.6 扣除額與免稅額 Deductions and allowances

個人稅務居民及非稅務居民向受核准之公共機構進行之捐贈可用於扣抵個人稅，但只有稅務居民可享受特定個人扣除項目及稅務減免。

特定個人扣除項目可用於扣除稅前所得，稅務減免則可從應納稅額中扣除，從而確定個人之最終應納稅額。個人每個課稅年度可享有之稅務減免上限為新幣 8 萬元。

Donations made to approved Institutions of Public Character are allowed as a deduction for resident and nonresident individuals. However, personal reliefs and tax rebates are granted only to resident individuals. Personal reliefs may be deducted from assessable income to ascertain the chargeable income on which tax is computed. Tax rebates are deducted from the tax payable to determine the final tax liability of the individual. The total amount of personal income tax reliefs that an individual may claim is subject to an overall relief cap of SGD 80,000 per YA.

#### 4.7 境外稅額扣抵 Foreign tax relief

當個人所得同時被新加坡及其他國外租稅管轄區視為課稅所得時，則通常以新加坡國內稅法規定為準，若該所得被視為新加坡來源所得，則於其他國家繳納之稅額通常無法適用境外稅額扣抵相關規定。

然若符合租稅協定之相關條件，該筆所得亦可能免稅。此外，在特定情況下，新加坡稅務局可能會要求提供額外的資訊或文件以逐案評估是否可適用境外稅額扣抵。可扣抵之境外稅額，以不超過該筆所得產生之新加坡應納稅額為限。

Where an individual is subject to taxation in Singapore and a foreign jurisdiction on the same

source of income, Singapore domestic tax rules typically will prevail, and relief for foreign tax paid generally will not be allowed in Singapore if the income is considered Singapore-source income.

Exemption may be available under the terms of a tax treaty between Singapore and the foreign jurisdiction where certain conditions are satisfied. A claim for credit in Singapore for foreign tax paid on income subject to tax in both Singapore and the foreign jurisdiction also may be allowed in certain circumstances and is subject to review by the IRAS on a case-by-case basis. The IRAS may request additional information or documents to be provided. Any credit allowed would be limited to the lower of the Singapore tax payable on the foreign income or the foreign tax paid.

# 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 the calendar year.

### 5.2 申報主體 Filing status

每一個人 (包括共同居住之已婚夫婦) 皆須單獨進行納稅申報。

Each individual, including married couples living together, is required to file a separate tax return.

### 5.3 申報和繳納 Filing and payment

個人必須於每年 4 月 15 日前就前一年度的所得進行稅務申報。如採用電子申報，截止日為每年 4 月 18 日。新加坡稅務局將於收到申報書後發出核定通知書，稅額需於核定通知書發出後一個月內繳納。

An individual is required to file a Singapore tax return in respect of income from the preceding year by 15 April of the following year, or 18 April if filed electronically. A notice of assessment is issued by the IRAS after the tax return is filed. The tax generally is due and payable within one month after the date of issue of the notice of assessment.

### 5.4 罰款 Penalties

逾期申報、未申報、延遲繳納稅款或未繳納稅款，均將被處以罰款。

Penalties apply for late filing of or failure to file returns, and for the late payment or nonpayment of tax.

### 5.5 解釋函令 Rulings

納稅義務人可要求新加坡稅務局針對個別交易或安排之稅務影響進行預先解釋函令。

A taxpayer can request an advance ruling from the IRAS on the tax consequences of a particular transaction or arrangement.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類別 Type of Payment	居住者 Residents		非居住者 Nonresidents	
	公司	個人	公司	個人
	Company	Individual	Company	Individual
股利 Dividends	0%	0%	0%	0%
利息 Interest	0%	0%	0% / 15%	0% / 15% / 24%
專利權 Royalties	0%	0%	0% / 10%	10% / 24%
技術服務費 Fees for technical services	0%	0%	17%	15% / 24%

#### 6.1 股利 Dividends

新加坡居住者企業給付股利予股東毋須扣繳。

No withholding tax is imposed on dividends paid by companies resident in Singapore.

#### 6.2 利息 Interest

給付予新加坡稅務居住者之利息無須適用扣繳規定。

在未適用租稅協定或特定國內法規之優惠稅率的情況下（廣泛來說，包含於經核准之銀行或在新加坡有執照之融資公司存款所收取之利息，及來自適格債權證券及債權證券計畫之利息等），給付予非稅務居住者之利息適用 15% 扣繳稅率。該扣繳稅率為最終稅率，且僅適用於非稅務居助者在新加坡境外之經營活動或與在新加坡常設機構無關的利息。其他不適用該最終稅率之利息，將依現行公司所得稅稅率（17%）課稅。給付予非稅務居民個人之利息，若不適用 15% 最終稅率或特定國內法規之優惠稅率將以 24% 稅率課稅。

Interest paid to a Singapore resident is not subject to withholding tax.

Interest paid to a nonresident generally is subject to a 15% withholding tax, unless the rate is reduced under a tax treaty or an exemption applies under certain domestic concessions (broadly applicable to interest received on deposits held with approved banks or licensed finance companies in Singapore, and interest on qualifying debt securities and qualifying project debt securities, etc.). The 15% withholding tax is a final tax and applies to interest derived by the nonresident from a business carried on outside Singapore and not effectively connected to a permanent establishment (PE) in Singapore. Any other interest paid to a nonresident company that does not qualify for the final rate or an exemption (including interest derived from a business in Singapore or effectively connected to a Singapore PE) is taxed at the prevailing corporate tax rate (17%). Certain interest paid to nonresident individuals that does not qualify for the 15% final rate or a domestic concession is taxed at 24%.

### 6.3 權利金 Royalties

給付予新加坡稅務居住者之權利金毋須適用扣繳規定。

在未適用租稅協定的情況下，給付予非稅務居住者之權利金適用 10% 扣繳稅率。該扣繳稅率為最終稅率，且僅適用於源於非稅務居住者在新加坡境外之經營活動或與在新加坡常設機構無關的權利金。其他不適用該最終稅率之權利金，將依現行公司稅稅率課稅 (17%)。給付予非稅務居民個人之權利金，應依淨所得之 24% 或權利金之 10% (兩者孰低者) 進行扣繳；給付予稅務居住者之權利金毋須扣繳。

Royalties paid to a Singapore resident are not subject to withholding tax.

Royalties paid to a nonresident are subject to a 10% withholding tax, unless the rate is reduced under a tax treaty. The 10% withholding tax is a final tax and applies to royalties derived by a nonresident from a business carried on outside Singapore and not effectively connected to a PE in Singapore. Any other royalties paid to nonresident companies that do not qualify for the final rate are taxed at the prevailing corporate tax rate (17%). Payments to nonresident individuals are subject to withholding tax of the lower of 24% on net income or 10% on the gross royalties.

### 6.4 技術服務費 Fees for technical services

給付予新加坡稅務居住者之技術服務費毋須適用扣繳規定。

除租稅協定另行規定外，就非稅務居住者 (個人除外) 所提供之應用或使用科學、技術、工業或商業知識及資訊，或管理及協助管理任何貿易、經營或專業活動等技術服務報酬，於支付時應按 17% 扣繳稅率扣繳稅款。如果上述技術服務係完全於新加坡境外提供，且並非透過新加坡營運個體或常設機構提供者，則可免於扣繳。給付予個人非稅務居民之技術服務費應按 15% 扣繳稅率扣繳稅款，除非該個人選擇按淨收入之 24% 課稅。

Fees for technical services paid to a Singapore resident are not subject to withholding tax.

Payments to nonresidents (other than individuals) for technical services rendered in Singapore are subject to a 17% withholding tax, unless the rate is reduced under a tax treaty. This includes fees for the rendering of assistance or services in connection with the application or use of scientific, technical, industrial or commercial knowledge or information; or for management or assistance in the management of a trade, business, or profession, unless the services are rendered entirely outside Singapore, and not performed through a business carried on in Singapore or a PE in Singapore. For nonresident individuals, withholding tax applies at 15% on the gross income, unless the individual opts to be taxed at 24% on the net income.

## 6.5 分公司匯出稅 Branch remittance tax

無分公司匯出稅。

There is no branch remittance tax.



# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

未符合避風港原則之企業需提供移轉訂價文據。如果未遵循相關義務，企業可能會面臨罰款。若新加坡稅務局進行移轉訂價調整，公司可能另需繳納 5% 之額外罰款。移轉訂價指南涵蓋常規交易原則之應用、移轉訂價文據準備要求、預先訂價協議 (APA) 及啟動租稅協定中之相互協議程序等內容。新加坡稅務局也針對與商品銷售、交易活動以及跨國企業集團集中活動相關特殊議題，提供相關指導原則。另外，新加坡稅務局也因應 COVID-19 提供移轉訂價指導原則。

新加坡已導入國別報告提交規範 (請詳參「揭露要求」段落)。

Mandatory transfer pricing documentation requirements apply for companies, subject to safe harbor provisions. Penalties may be imposed for noncompliance. Transfer pricing adjustments made by the IRAS may be subject to an additional surcharge of 5%. Transfer pricing guidelines cover the application of the arm's length principle, documentation requirements, advance pricing agreements, and requests to invoke the mutual agreement procedure under Singapore's tax treaties. The IRAS also has issued transfer pricing guidelines for special topics relating to commodity marketing and trading activities and centralized activities in multinational enterprise groups. In addition, the IRAS issued transfer pricing guidance in response to COVID-19.

Singapore has introduced country-by-country (CbC) reporting requirements (see “Disclosure requirements,” below).

### 7.2 利息扣除額限制 Interest deduction limitations

利息費用之扣除額取決於貸款之用途，與賺取收入有關之貸款利息（例如，購買存貨之資金），及用於購買資本性資產之貸款利息，且該資產與賺取新加坡應稅所得之收入有關者，相關貸款利息可扣除。取得貸款時支應產生收入之目的的利息費用可以依比例扣除。

The deductibility of interest expense generally depends on the specific purpose of the loan. Interest is deductible where the loan is obtained for revenue purposes (e.g., to finance the purchase of inventory). Interest incurred on a loan to finance the purchase of a capital asset is deductible to the extent that the capital asset is used to generate income that is subject to Singapore income tax. The interest expense may be apportioned where only part of the loan is utilized for income-producing purposes.

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

無受控外國公司相關法規。

There is no controlled foreign company legislation.

#### 7.4 混合錯配 Hybrids

無反混合錯配相關法規。然而，IRAS 已針對混合工具之所得稅處理提供指引，包括基於所得稅課徵目的用來判斷混合工具應視為債務或權益工具的要素。

There is no anti-hybrid legislation. The IRAS has, however, provided guidance on the income tax treatment of hybrid instruments, including the factors generally used to determine whether they are considered as debt or equity instruments for income tax purposes.

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

雖然新加坡稅務局在核發居住者證明前會考量相關要素，但目前並沒有經濟實質要求相關規定。

Singapore does not have economic substance requirements, although the IRAS will consider certain factors before granting a residency certificate.

#### 7.6 揭露要求 Disclosure requirements

如果財務報告中揭露關係企業間交易的價值超過新幣 1,500 萬元，納稅義務人必須向新加坡稅務局填報關係企業間交易表。總部位於新加坡之跨國企業集團在符合特定條件下，也需要備妥及向新加坡稅務局提交國別報告。自 2022 年 1 月 1 日起開始之會計年度，總部位於新加坡之跨國企業集團也需要在會計年度終了後三個月內告知新加坡稅務局該集團有提交國別報告之義務。

A Singapore taxpayer must complete and submit a related party transaction form to the IRAS where the value of related party transactions disclosed in the financial statements exceeds SGD 15 million. Singapore-headquartered multinational enterprise (MNE) groups fulfilling certain conditions also are required to prepare and submit CbC reports to the IRAS. For financial years beginning on or after 1 January 2022, Singapore-headquartered MNE groups also are required to notify the IRAS of their obligation to file a CbC report within three months from the end of the relevant financial year.

#### 7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

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

新加坡實施一般反避稅條款。被視為租稅規避之交易安排，將課徵應付稅款或額外應付稅款之 50% 之附加罰款。除目前已適用於印花稅及商品和服務稅（GST）之外，所得稅方面之附加罰款將適用於 2023 課稅年度以後核定稅捐之調整。

Singapore has a general anti-avoidance provision. A 50% surcharge is imposed on the amount of tax or duty payable, or additional tax or duty payable where an arrangement is found to be a tax avoidance arrangement. The surcharge applies for income tax purposes to adjustments made to tax assessments from YA 2023, in addition to its existing application for stamp duty and goods and services tax (GST) purposes.

# 8.0 商品和服務稅

## Goods and services tax

### 稅率 Rates

標準稅率 Standard rate	8%
優惠稅率 Reduced rate	0%

### 8.1 應稅交易 Taxable transactions

新加坡對大部分銷售貨物和提供勞務行為及所有進口貨物課徵銷售稅 (Goods and Services Tax, GST, 類似歐洲之增值稅)，除非該進口貨物於進口時符合銷售稅免稅專案或免稅。部分購買國外勞務應課徵銷售稅，包括新加坡勞務收受者為已完成銷售稅稅籍登記且無法返還其所支付之銷售稅，或是當境外供應商銷售數位服務 (如：線上遊戲、線上媒體訂閱業者等) 予境內無銷售稅稅籍登記之客戶。2023 年 1 月 1 日起，進口低價值商品 (單件商品價值低於新幣 400 元) 以及進口非數位服務應課徵銷售稅，非數位服務係指不屬於數位服務定義，但可以遠程提供和接收之服務 (如：線上教學、遠距醫療服務、在新加坡境外現場直播的線上音樂會)。

Singapore imposes GST, which is similar to a European-style VAT, on the supply of most goods and services, and on all goods imported into Singapore unless the goods are imported via an import GST relief or are exempt. GST also is imposed on certain services imported from overseas, where the Singapore recipient is a GST-registered business and is unable to recover all of the GST it incurs, or where the recipient is not GST registered and the supply from the overseas supplier is a prescribed digital service (e.g., online gaming, online media subscriptions, etc.). As from 1 January 2023, GST also is imposed on low-value goods (goods with a value of less than SGD 400) imported into Singapore and certain imported non-digital services. Non-digital services are services that do not fall within the definition of digital services that may be supplied and received remotely (e.g., online coaching, telemedicine services, and livestreaming of virtual concerts performed outside Singapore).

### 8.2 稅率 Rates

除國際服務及出口貿易適用零稅率外，標準稅率為 8% (自 2023 年 1 月 1 日起從 7% 調升至 8%)，並將於 2024 年 1 月 1 日起進一步調升至 9%，過渡條款適用於橫跨稅率變動生效日期前後之銷售。提供特定金融服務、銷售和租賃住宅用不動產、進口及本地銷售投資性貴金屬暨銷售數位代幣可享銷售稅免稅。

The standard rate is 8% (increased from 7% as from 1 January 2023), with a zero rate for international services and exports of goods. The standard rate will be increased to 9% as from 1 January 2024, with transitional rules applicable for supplies that span the effective date of change. The provision of specified financial services, the sale and lease of residential property, the import and local supply of investment precious metals, and the supply of digital tokens are exempt from GST.

### 8.3 稅籍登記 Registration

除特定情形外，如於應稅營業額或者預計未來 12 個月之應稅營業額在新幣 1 百萬元以上者，應辦理稅籍登記。在反向稽徵課稅機制下，當一年或預計在未來 12 個月內購買國外勞務超過新幣 1 百萬之勞務收受者無法透過銷售行為收取全數商品及服務稅時，需辦理稅籍登記。如年營業額低於新幣 1 百萬元，納稅義務人也可進行自願登記，惟一旦進行稅籍登記，2 年內不得註銷登記且需滿足其他特定條件。境外供應商提供數位服務之全球年收入超過新幣 1 百萬元，且一年或者預計未來 12 個月提供予新加坡境內無商品及服務稅稅籍登記之客戶之營業額超過新幣 10 萬元者，需依境外供應商登記制度 (OVR regime) 辦理商品及服務稅稅籍登記。自 2023 年 1 月 1 日起，境外供應商如 (1) 全球年收入超過新幣 100 萬元 (2) 向新加坡提供低價值商品、遠程服務零售 (B2C) 價值，超過或者預計未來 12 個月內超過新幣 10 萬元者，需依境外供應商登記制度 (OVR regime) 辦理商品及服務稅稅籍登記。向新加坡提供遠程服務、低價值商品零售 (B2C) 是指提供遠程服務、低價值商品予新加坡境內無商品及服務稅稅籍登記之客戶。

Subject to certain exemptions, a person with taxable turnover exceeding SGD 1 million in a calendar year or expected to exceed SGD 1 million in the next 12 months must register for GST. A registration requirement arises under the reverse charge rules if a person would not be entitled to recover all of the GST incurred if registered for GST, and receives imported services with a value exceeding SGD 1 million in a calendar year, or expected to exceed SGD 1 million in the next 12 months. A taxpayer may apply for voluntary registration even if its annual taxable turnover does not exceed SGD 1 million. Once voluntarily registered, the taxpayer must remain registered for at least two years and satisfy certain other conditions that may be imposed. Overseas suppliers with global annual turnover from digital services exceeding SGD 1 million, and annual revenue exceeding SGD 100,000, or expected to exceed SGD 100,000 in the next 12 months from supplies of digital services to non-GST registered recipients in Singapore, are required to register for GST under the overseas vendor registration (OVR) regime. As from 1 January 2023, overseas suppliers with (i) global turnover exceeding or expected to exceed SGD 1 million in a calendar year and (ii) a value of business-to-consumer (B2C) supplies of remote services and low-value goods to Singapore exceeding or expected to exceed SGD 100,000 in a calendar year are required to register for GST under the OVR regime. B2C supplies of remote services and low-value goods to Singapore refer to supplies of remote services to non-GST registered customers belonging in Singapore and supplies of low-value goods to customers who are not GST-registered in Singapore.

### 8.4 申報和繳納 Filing and payment

已進行稅籍登記之納稅義務人必須每季申報商品及服務稅 (亦可選擇每月申報)，並於相關會計期間結束後的 1 個月內，向稅務當局提交商品及服務稅申報表。相關會計期間的應納稅額應於申報截止日前一併繳納。應退稅款通常於提交商品及服務稅申報表後，在不短於一會計期間內

返還。已辦理稅籍登記之境外供應商僅需於納稅時提交商品及服務稅申報表，且無法享有進項稅額扣抵。

A registered taxable person is required to file a GST return with the Comptroller of GST on a quarterly basis (but may opt to file on a monthly basis) no later than one month after the end of the relevant prescribed accounting period. Any tax payable for the accounting period to which the return relates must be paid by the submission deadline. Any refund of the tax generally is received within a period equivalent to the prescribed accounting period, calculated from the date the GST return is submitted. GST returns submitted under the OVR regime are for payment purposes only and suppliers registered under the regime are not entitled to submit claims for input tax refunds.

### 8.5 罰款 Penalties

逾期申報、未申報、滯納稅款及未繳交稅款，均將被處以罰款。

Penalties apply for late filing and for failure to file returns, and for the late payment or nonpayment of taxes.

## 9.0 其他公司稅及個人稅

### Other taxes on corporations and individuals

除非另有規定，否則本章節提到的公司和個人稅賦都屬於國內課徵的範圍。

Unless otherwise stated, the taxes in this section apply to both companies and individuals and are imposed at the national level.

#### 9.1 社會福利提撥 Social security contributions

雇主、新加坡公民以及具有新加坡永久居民身份且於新加坡工作的受雇員工須提撥中央公積金 (CPF)。每位雇主必須於中央公積金管理局註冊登記，並於每個月提撥自身及其受雇員工之中央公積金。受雇員工所應提撥之公積金部分可自薪資中扣除。

未滿 55 歲之受雇員工提撥比率最高至 20%，在受雇員工取得永久居民身份起 2 年內，可適用累進費率。雇主需針對未滿 55 歲之受雇員工，提撥 17% 之中央公積金，提撥之適用薪資上限為新幣 6,000 元 (月薪) 或新幣 10.2 萬元 (年薪)。

年紀超過 55 歲未滿 70 歲之個人中央公積金提撥率分兩階段改採累進提撥率，第二階段將自 2023 年 1 月 1 日起生效。受雇員工提撥比率調升 1%，雇主提撥比率調升 0.5% 至 1%。

Employers and employees who are Singapore citizens or Singapore permanent residents (under immigration rules) and working in Singapore are required to contribute to the Central Provident Fund (CPF). Every employer must register with the CPF board, and make and remit monthly CPF contributions on behalf of itself and its employees. The employee's share of the contributions is recovered through salary deductions.

Employee contributions are payable at a rate of up to 20% (for individuals aged up to 55 years). Graduated rates may apply for the first two years after the employee attains permanent resident status. The employer's statutory contribution rate to the CPF is up to 17% (for individuals aged up to 55 years), subject to a monthly ordinary wage ceiling of SGD 6,000 and a total annual wage ceiling of SGD 102,000.

The CPF contribution rates for individuals aged over 55 years up to 70 years are being progressively increased in two stages. The second increase applies as from 1 January 2023. Employee contribution rates are increased by 1% and employer contribution rates by between 0.5% and 1%.

#### 9.2 薪酬稅 Payroll tax

無薪酬稅。

There is no payroll tax.

### 9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

### 9.4 不動產稅 Real property tax

新加坡於每年年初對境內所有不動產之所有權人課徵房地產稅。不動產包括建屋發展局公寓、住房、辦公室、廠房、店鋪和土地。

每年房地產稅是以相關房地產稅務部門核定之不動產價值作為計算基礎。自有住宅用不動產適用之累進稅率為 0% 到 23%(自 2024 年 1 月 1 日起為 0% 到 32%)，非自有住宅用不動產適用之累進稅率為 11% 到 27%(自 2024 年 1 月 1 日起為 12% 到 36%)，非住宅用不動產適用稅率為 10%。某些開發專案的土地在特定情況下可予免稅。

Property tax, levied on all immovable property in Singapore, is payable annually by the owner at the beginning of the year. Immovable property includes Housing Development Board flats, houses, offices, factories, shops and land.

The annual property tax is calculated based on a percentage of the gross annual value of the property, as determined by the property tax department. The rates are progressive and range from 0% to 23% (0% to 32% as from 1 January 2024) for owner-occupied residential property, and from 11% to 27% (12% to 36% as from 1 January 2024) for other residential property; a 10% rate applies for nonresidential property. Property tax exemptions may be granted for land under development in certain cases.

### 9.5 轉讓稅 Transfer tax

無轉讓費。

There is no transfer tax.

### 9.6 印花稅 Stamp duty

印花稅僅適用於與股票、股份等金融工具及不動產相關的書面或電子文件，包括不動產抵押權出售、股權出售以及不動產出租。

對於年平均租金超過新幣 1,000 元之不動產租賃合約，課徵從價印花稅。年平均租金低於新幣 1,000 元之不動產租賃合約則免徵印花稅。

購買住宅用不動產最高須依 4% 的稅率繳納買方印花稅 (Buyer's stamp duty; BSD); 購買非住宅用不動產最高須依 3% 的稅率繳納買方印花稅 (BSD)。如果特定類型之個人或企業購買住宅型不動產 (包括住宅用地)，還需要繳納額外買方印花稅 (Additional Buyer's Stamp Duty; ABSD)，依其買方類型不同，適用稅率為 5% 至 40%。買方印花稅 (BSD) 以及額外買方印花稅



(ABSD) 均係依該不動產之購買價或市場價格孰高為計算基礎。銷售工業地產及住宅用不動產的賣方印花稅 (Seller's Stamp Duty ; SSD) 最高稅率分別為 15% 及 12%，實際適用稅率依不動產持有期間及取得日期而訂。

收購股票或股份之買方需按股票市價與買方支付對價兩者中較高者課徵 0.2% 的買方印花稅 (BSD)。如果所購買之公司股權價值主要係來自於直接或間接持有新加坡住宅用不動產，將可能需負擔額外的印花稅 (買方印花稅 (BSD)、額外買方印花稅 (ABSD) 以及賣方印花稅 (SSD))。通常情況下，轉讓於新加坡證券交易所上市公司之無實體股票不需要繳納印花稅。在特定情況下，印花稅亦可被減免。

Stamp duty applies only to instruments (in written or electronic form) relating to stocks and shares, and immovable property. These include the sale of a mortgage and shares, and a lease of immovable property.

Ad valorem stamp duty is chargeable on a lease or agreement for a lease of any immovable property with average annual rent exceeding SGD 1,000. Leases with average annual rent not exceeding SGD 1,000 are exempt from stamp duty.

Buyer's stamp duty (BSD) is payable at up to 4% on acquisitions of residential properties, and up to 3% on acquisitions of nonresidential properties. An additional buyer's stamp duty (ABSD) is payable by certain individuals and entities that purchase or acquire residential property (including residential land) at a rate that ranges between 5% and 40%, depending on the category of the buyer. Both the BSD and ABSD are computed on the higher of the purchase price or the market value of the property. Seller's stamp duty (SSD) of up to 15% and 12% for industrial and residential property, respectively, may apply depending on the holding period and acquisition date of the property.

The BSD on the acquisition of stock and shares is 0.2% of the market value or purchase price, whichever is higher. The acquisition of equity interests in a company that primarily owns (directly or indirectly) residential property in Singapore also may attract additional conveyance duties (BSD and ABSD for buyers and SSD for sellers).

The transfer of scripless shares that are listed on the Singapore stock exchange generally is not subject to stamp duty. Stamp duty relief is available in certain cases, subject to conditions.

## 9.7 淨財富稅 / 淨值稅 Net wealth/ worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax.

## 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無繼承稅 / 遺產稅。

There is no inheritance tax or estate tax.

## 9.9 其他 Other

其他公司稅負包括每月對特定行業的外籍勞工課徵之外籍勞工稅及向雇主課徵之技能發展稅。稅率為員工月收入總額的 0.25% (最低為新幣 2 元；月收入總額超過新幣 4,500 元以新幣 4,500 元計算)。

此外，亦對影片租借、娛樂、旅遊飯店及餐廳、碳排放和機場離境等活動課稅。

Other taxes payable by companies include a monthly levy per foreign worker in certain industries and a training levy for all employees on the first SGD 4,500 of gross monthly remuneration at a rate of 0.25%, subject to a minimum of SGD 2.

There also are taxes payable by companies and/or individuals on film rentals, entertainment, tourist hotels and restaurants, carbon emissions, and airport departures.

## 10.0 租稅協定

### Tax treaties

新加坡已簽訂超過 90 個全面性租稅協定。實施稅收協定相關措施以防止稅基侵蝕和利潤轉移的多邊公約已自 2019 年 4 月 1 日起生效。如需要更多新加坡租稅協定的資訊，請參閱 [Deloitte International Tax Source](#)。

Singapore has concluded over 90 comprehensive tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) entered into force for Singapore on 1 April 2019. For information on Singapore's tax treaty network, visit [Deloitte International Tax Source](#).

## 11.0 稅務機關

### Tax authorities

新加坡稅務局 (IRAS)。

Inland Revenue Authority of Singapore (IRAS).

# 馬來西亞稅務重點

## Malaysia Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

馬來西亞令吉 / 馬來幣 (MYR)

Malaysian Ringgit (MYR)

### 1.2 外匯管制制度 Foreign exchange control

馬來西亞依循中央銀行頒佈之外匯管理條例實施外匯管制制度，惟對資本、收益、股利、權利金、租金和佣金之資金匯出並無限制。

Malaysia maintains a system of exchange controls that is subject to foreign exchange administration rules issued by its central bank. The repatriation of capital, profits, dividends, royalties, rents and commissions is freely permitted.

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

自 2018 年 1 月 1 日或之後開始的會計年度，非私營企業必須依照馬來西亞財務報告準則 (MFRS) 編制財務報表。

除選擇採用 MFRS 之私營企業外，其餘私營企業於 2018 年 1 月 1 日及其以後開始之會計年度均強制採用馬來西亞私營企業報告準則 (MPERS)。

Malaysian Financial Reporting Standards (MFRS) is mandatory for nonprivate entities for annual periods beginning on or after 1 January 2018.

Malaysian Private Entities Reporting Standards (MPERS) are mandatory for private entities for annual periods beginning on or after 1 January 2018, except for private entities that opt to adopt MFRS in its entirety.

### 1.4 主要企業組織型態 Principal business entities

包括上市或私營之股份有限公司，商業信託，有限合夥、合夥、獨資和外國公司之分公司。

These are the public and private limited company, business trust, limited liability partnership, partnership, sole proprietorship and branch of a foreign corporation.



# 2.0 公司稅

## Corporate taxation

### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	24% (in general 一般情形)
分公司稅稅率 Branch tax rate	24% (in general 一般情形)
資本利得稅稅率 Capital gains tax rate	0%/ 10%/ 15%/ 20%/ 30%

### 2.1 稅務居住者公司 Residence

若公司之實質管理及控制地均位於馬來西亞境內，該公司即為馬來西亞稅務居住者公司。

A company is resident in Malaysia if its management and control are exercised in Malaysia.

### 2.2 課稅原則 Basis

居住者公司和有限合夥就在馬來西亞產生的或來自馬來西亞的所得及在馬來西亞收到來自馬來西亞以外來源所得課稅，然於 2022 年 1 月 1 日之前，除具稅務居民身分之銀行、保險、航空或運輸業外，居住者公司之外國來源所得免稅。居住者公司和有限責任合夥企業從 2022 年 1 月 1 日至 2026 年 12 月 31 日收到之外國來源股利收入，於符合政府公報刊登之豁免令條件下免稅。所有在馬來西亞的非稅務居住者公司收到之外國來源所得均免稅。

Resident companies and limited liability partnerships are taxed on income accruing in or derived from Malaysia and generally are taxed in income received in Malaysia from outside Malaysia (prior to 1 January 2022, foreign-source income generally was tax exempt, except for resident companies carrying on a business in the banking, insurance, air transport, or shipping sectors). Foreign-source dividend income received by resident companies and limited liability partnerships from 1 January 2022 to 31 December 2026 is tax exempt, subject to certain other conditions being fulfilled as stated in the exemption order published in the government gazette. All nonresidents in Malaysia are exempt from the imposition of tax on all foreign-source income received.

### 2.3 課稅所得 Taxable income

課稅所得包括所有馬來西亞來源所得，包括企業貿易或經營活動之利得或收益、股利、利息、租金、權利金、保險費或其他收入。來自馬來西亞境外並在馬來西亞收到之所得（即外國來源所得）亦屬課稅所得，但居住者公司和有限合夥從 2022 年 1 月 1 日至 2026 年 12 月 31 日收取之外國來源股利收入若符合政府公報上刊登豁免令條件的情況者，得予免稅。

Taxable income comprises all earnings derived from Malaysia, including gains or profits from a business, dividends, interest, rents, royalties, premiums or other earnings. Income derived from outside Malaysia and received in Malaysia (i.e., foreign-source income) also is taxable, except for foreign-source dividend income received by resident companies and limited liability partnerships from 1 January 2022 to 31 December 2026, which is tax exempt subject

to certain other conditions being fulfilled as stated in the exemption order published in the government gazette.

## 2.4 稅率 Rate

公司稅稅率一般為 24%。於馬來西亞成立之中小型公司（即實收資本額為馬來幣 250 萬或以下之馬來西亞公司，且不隸屬於集團內任一公司超過此資本額門檻之集團，暨當年度營運產生之收入不超過馬來幣 5 千萬）所得額在馬來幣 60 萬以內適用稅率為 17%，超過 60 萬令吉之部分適用稅率為 24%。在 2022 課稅年度，對在 COVID-19 大流行期間產生高收入的公司徵收一次性特別稅—「繁榮稅(Cukai Makmur)」（即在 2022 課稅年度，所得額在馬來幣 1 億元以下按 24% 稅率課稅，超過馬來幣 1 億元者則按 33% 徵稅）。

The standard corporate tax rate is 24%, while the rate for resident small and medium-sized companies (i.e., companies incorporated in Malaysia with paid-up capital of MYR2.5 million or less, and that are not part of a group containing a company exceeding this capitalization threshold, and that have gross income from business sources of no more than MYR50 million for the year of assessment (YA) ) is 17% on the first MYR600,000, with the balance being taxed at the 24% rate. For YA 2022, a special one-off tax known as the “Cukai Makmur” is imposed on companies generating high income during the COVID-19 pandemic period (i.e., chargeable income up to the first MYR100 million in the basis period for YA 2022 is taxed at 24%, and any chargeable income exceeding MYR 100 million is taxed at a 33% rate).

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

納閩島註冊公司從事貿易活動者，只要符合相關法律規定的實質要求，即可按查核後之所得淨額課徵 3% 所得稅。否則將適用 24% 的標準公司稅率。

A Labuan company carrying on a Labuan business activity that is a Labuan trading activity is taxed at 3% of the audited accounting profit, provided it fulfills the substance requirements specified in the relevant legislation. Otherwise, the standard corporate tax rate of 24% will apply.

## 2.7 股利所得稅 Taxation of dividends

所有馬來西亞公司皆採單層稅制（STS）。根據單層稅制，公司股利所得不課稅。

All companies in Malaysia are required to adopt the singletier system (STS). Dividends paid by companies under the STS are not taxable.

## 2.8 資本利得 Capital gains

除處分不動產及出售不動產公司股份取得之利得須課徵資本利得稅外，其他資本利得毋須繳納資本利得稅。處分不動產及出售不動產公司股份適用稅率依處分時點而定，於馬來西亞設立之公司自取得日起三年內處分為 30%，取得後第四年及第五年處分分別為 20% 及 15%，取得後第六年及以後年度處分為 10%；於馬來西亞境外設立之公司取得後第五年內處分為 30%，取得後第六年及以後年度處分為 10%。

Capital gains are not taxed in Malaysia, except for gains derived from the disposal of real property or on the sale of shares in a real property company. For a company incorporated in Malaysia, the rate is 30% for such disposals of property made within 3 years after the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively, and 10% for disposals in the sixth year after acquisition and thereafter. For a company incorporated outside Malaysia, the rate is 30% for disposals made within five years and 10% for disposals in the sixth year and thereafter.

## 2.9 虧損 Losses

除無營運公司之所有權有實質改變之情況外，公司虧損可自以後核定年度 (YAs) 連續的十年內扣抵，惟該虧損無法前抵。

Losses may be carried forward for 10 consecutive years of assessment (YAs) (except where there is a substantial change in corporate ownership of a dormant company). The carryback of losses is not permitted.

## 2.10 境外稅額扣抵 Foreign tax relief

已於境外繳納所得稅款者，於不超過該筆境外來源所得產生之馬來西亞應納稅額內，境外已繳納之稅額得於當期應納稅額中扣抵（如於無租稅協定之情形下，則以境外已繳納稅額的 50% 為限）。

Foreign tax paid may be credited against Malaysian tax on the same profits (limited to 50% of foreign tax in the absence of a tax treaty), but the credit is limited to the amount of Malaysian tax payable on the foreign income.

## 2.11 參與免稅規定 Participation exemption

馬來西亞沒有持股免稅規定，但國內股利所得免稅。

No, but domestic dividends are tax- exempt.

## 2.12 控股公司制度 Holding company regime

投資控股公司 (IHC) 是指以投資活動為主要營業活動，其總收入（不包括來自於投資標的營運所產生之收入）的 80% 或以上均來自其投資標的。一般而言，投資控股公司 (IHC) 於稅上僅得認列稅法中規定之「可允許扣除之費用」。

An investment holding company (IHC) is a company whose activities consist mainly of the holding of investments and that derives no less than 80% of its gross income (other than gross income from a source consisting of a business of holding of an investment) from such investments. Generally, only expenses falling within the definition of “permitted expenses” in the tax legislation qualify for a tax deduction in respect of an IHC.

## 2.13 租稅優惠 Incentives

為特定行業提供廣泛的租稅優惠，如製造業，酒店，醫療保健服務，資訊技術服務，生物技術，伊斯蘭金融，創業投資，旅遊業，節能和環境保護產業等。

優惠措施包括長達 10 年之免稅期（符合新興產業資格）、投資抵減（即投資額的 60% 至 100% 可抵減課稅所得，最長為 10 年）、加速資本減免、雙重扣除及再投資租稅減免（即投入至符合資格之專案相關投資額之 60% 可抵減課稅所得）。提案中之新租稅優惠包含加速資本減免和自動化設備投資抵減，以鼓勵製造業向「工業 4.0」轉型，包含「大數據分析」、自動化機器人及工業物聯網等科技驅動因子。

A wide range of incentives are available for certain industries, such as manufacturing, hotels, healthcare services, information technology services, biotechnology, Islamic finance, venture capital, tourism, energy conservation and environmental protection.

Incentives include tax holidays of up to 10 years (pioneer status); investment tax allowances (i.e., a 60% to 100% allowance on capital investments made up to 10 years); accelerated capital allowances; double deductions; and reinvestment allowances (i.e., a 60% allowance on capital investments made in connection with qualifying projects). An incentive in the form of accelerated capital allowances and automation equipment allowances is available to encourage the transformation to “Industry 4.0”, which involves the adoption of technology drivers such as “big data” analytics, autonomous robots, industrial internet of things, etc., by the manufacturing sector and its related services.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

財政年度（一般為會計年度）。

Fiscal year (generally the accounting year).

#### 3.2 合併申報 Consolidated returns

不允許合併申報。每家公司都需要獨立進行結算申報。

但是在特定條件下，公司經調整後虧損的 70% 可用於扣抵關聯企業的課稅所得。一般來說，僅限於與公司首年營運 12 個月後之首三個核稅年度相關之損失可用於扣抵。

Consolidation is not permitted; each company is required to file a separate tax return.

However, subject to certain conditions, 70% of a company's adjusted loss may be used to offset profits of a related entity. The losses that may be surrendered generally are limited to those that relate to the first 3 YAs following a company's first 12-month fiscal year of Operations.

#### 3.3 申報和繳納 Filing and payment

馬來西亞實行自我評估制度。預付公司稅（預估稅），分 12 個月分期支付。所得稅申報書必須在公司會計年度終了後七個月內提交。

Malaysia operates a self- assessment regime. Advance corporate tax (estimated tax) is payable in 12 monthly installments. A tax return must be filed within seven months of the company's year end.

#### 3.4 罰款 Penalties

未申報將被處以罰款。

Penalties apply for failure to comply with the tax law.

#### 3.5 解釋函令 Rulings

納稅義務人可以要求馬來西亞稅務局針對特定交易的稅務處理進行預先函釋。稅務局亦不定期發布公開函釋。

Taxpayers may request an advance ruling on the tax treatment of a specific transaction. Public rulings also are issued by the authorities from time to time.

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

個人所得稅稅率 Individual income tax rate	課稅所得 (馬來幣) Taxable income (MYR)	稅率 Rate
	首 5,000	0%
	次 15,000 (5,001-20,000)	1%
	次 15,000 (20,001-35,000)	3%
	次 15,000 (35,001-50,000)	6%
	次 20,000 (50,001-70,000)	11%
	次 30,000 (70,001-250,000)	19%
	次 300,000 (100,001-400,000)	25%
	次 200,000 (400,001-600,000)	26%
	次 1,400,000 (600,001-2 百萬)	28%
	2 百萬以上 Over 2 million	30%
<b>資本利得稅率</b> <b>Capital gains tax rate</b>		0%/ 15%/ 20%/ 30%

### 4.1 稅務居民 Residence

於一個曆年度內在馬來西亞停留 182 天或以上者將被視為馬來西亞稅務居民。此外，如兩年間連續居留達 182 天，即使其中一年僅停留 1 天，當年度仍被視為馬來西亞稅務居民。

Individuals are considered tax residents if they are present in Malaysia for 182 days or more in a calendar year. Alternatively, residence may be established by physical presence in Malaysia for a mere day if it can be linked to a period of residence of at least 182 consecutive days in an adjoining year.

### 4.2 課稅原則 Basis

個人就馬來西亞來源所得繳納所得稅。依政府公報刊登之豁免令，個人稅務居民從 2022 年 1 月 1 日至 2026 年 12 月 31 日收到之非馬來西亞來源所得免稅，但在馬來西亞從事合夥業務的個人稅務居民除外（在 2022 年 1 月 1 日之前，非馬來西亞來源所得在馬來西亞免稅）。所有在馬來西亞的非稅務居民收到之非馬來西亞來源所得均免稅。

Individuals are taxed on income derived from Malaysia. An exemption order published in the government gazette, all types of foreign-source income received by resident individuals from 1 January 2022 to 31 December 2026, except for resident individuals carrying on a partnership business in Malaysia (prior to 1 January 2022, foreign-source income generally was tax exempt in Malaysia). All nonresidents in Malaysia are exempt from the imposition of tax on all foreign-source income received.

### 4.3 課稅所得 Taxable income

課稅所得包括所有來自馬來西亞之收入，包括經營之利得或收益、受雇所得、股利、利息、租金、權利金、保費或其他收入。受雇所得包括大多數員工福利，無論其為現金或實物。在馬來西亞從事合夥業務的個人稅務居民若於馬來西亞境內收到非馬來西亞來源所得（即外國來源所得），亦屬課稅所得。

Taxable income comprises all earnings derived from Malaysia, including gains or profits from a business, employment, dividends, interest, rents, royalties, premiums, or other earnings. Employment income includes most employment benefits, whether in cash or in kind. Income derived from outside Malaysia and received in Malaysia (i.e., foreign-source income) also is taxable for resident individuals carrying on a partnership business in Malaysia.

### 4.4 稅率 Rates

個人稅務居民的累進稅率最高可達 30%。非稅務居民之個人將按 30% 的固定稅率納稅。

Income tax is imposed at progressive rates up to 30% for resident individuals. Individuals who do not meet the residence requirements are taxed at a flat rate of 30%.

### 4.5 資本利得 Capital gains

除處分不動產或出售不動產公司股份之利得外，馬來西亞不對資本利得課稅。處分不動產及出售不動產公司股份適用稅率依處分時點而定，自取得之日起三年內處分，稅率為 30%。若在取得後第四年和第五年處分，稅率分別為 20% 和 15%。在收購日之後的第六年或之後的處分稅率為 0%（從 2022 年 1 月 1 日起從 5% 降低至 0%）。對於非公民和非永久居民，在取得後五年內及五年後處分所適用之稅率分別為 30% 和 10%。一般而言，公民或永久居民一生中可以選擇申請一處住宅豁免資本利得稅。

Capital gains are not taxed in Malaysia, except for gains derived from the disposal of real property or on the sale of shares in a real property company. The rate is 30% for such disposals of property made within 3 years after the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively. The rate for disposals in the sixth year after the date of acquisition or thereafter is 0% (reduced from 5% with effect from 1 January 2022). For disposals by an individual who is not a citizen and not a permanent resident, the rates are 30% and 10% for disposals within and after 5 years after acquisition, respectively. In general, a citizen or a permanent resident may elect to claim an exemption for capital gains on the disposal of one residential property during a lifetime.

### 4.6 扣除額與免稅額 Deductions and allowances

計算個人課稅所得可享免稅額與扣除額之適用。

Various allowances and personal deductions are available.

# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

課稅年度為曆年制。

The tax year is the calendar year.

### 5.2 申報主體 Filing status

共同居住之已婚夫婦可以選擇共同或分開申報。

A married couple living together may opt to file a joint or separate assessment.

### 5.3 申報和繳納 Filing and payment

雇主根據「現時徵繳制」(PAYE) 辦理扣繳，並向稅務機關繳納。馬來西亞實行自我評估制度。個人之受雇所得或營利所得，須在次年 4 月 30 日之前提交所得稅申報書，並在次年 6 月 30 日之前支付相關稅款。

Tax on employment income is withheld by the employer under a PAYE scheme and remitted to the tax authorities. Malaysia imposes a self- assessment regime. An individual deriving employment income or business income must file a tax return and settle any balance owed by 30 April or 30 June, respectively, in the following calendar year.

### 5.4 罰款 Penalties

未遵循稅法者，將被處以罰款。

Penalties apply for failure to comply with the tax law.



# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類別 Type of Payment	非居民者 * Nonresidents*	
	公司 Company	個人 Individual
股利 Dividends	0%	0%
利息 Interest	0%/15%	0%/15%
權利金 Royalties	10%	10%
境內服務費 / 動產使用費 Fees for onshore services/ Use of moveable property	10%	10%

\* 馬來西亞通常不對居民之間的支付徵收扣繳稅，但當以金錢形式支付给居民個人的授權代理商、經銷商或分銷商時，若以金錢形式或非金錢形式總計金額在前一個完整課稅年度中超過 100,000 馬來幣時，徵收 2% 的扣繳稅。表列之非居民稅率適用於非居民取得非屬在馬來西亞經營商業活動之收入，且可能根據適用的租稅協定進行減免，如下所述。

\*Malaysia generally does not impose withholding tax on payments between residents except for payments made in monetary form to authorized agents, dealers, or distributors who are resident individuals (a 2% withholding tax on the gross amount of payments by the company applies where the total amount of the payments received by the agents, dealers or distributors from the company, in monetary form or nonmonetary form, exceeds MYR 100,000 in the immediately preceding YA). The rates listed for nonresidents are applicable in situations in which the nonresident's income is not attributable to a business carried on in Malaysia and may be reduced under an applicable tax treaty, as noted below.

### 6.1 股利 Dividends

馬來西亞股利不課徵扣繳稅款。

Malaysia does not levy withholding tax on dividends.

### 6.2 利息 Interest

給付予非稅務居民之利息一般適用 15% 扣繳稅率。若適用租稅協定，則給付予非稅務居民利息可採用優惠扣繳稅率。然而，依中央銀行規定，除源自非稅務居民在馬來西亞營運所產生的利息和維持營運資金 (net working funds) 所支付的利息外，馬來西亞當地營運之銀行向非稅務居民支付之利息免稅。支付予非稅務居民的特定其他利息亦可免稅。

A withholding tax of 15% generally applies to interest paid to a nonresident, unless the rate is reduced under a tax treaty. However, interest paid to a nonresident by a bank operating

in Malaysia is exempt from tax, except for interest accruing to the nonresident's place of business in Malaysia and interest paid on funds required to maintain "net working funds," as prescribed by the central bank. Certain other interest paid to a nonresident also may be exempt.

### 6.3 權利金 Royalties

給付予非稅務居民之權利金一般適用 10% 扣繳稅率。若適用租稅協定，則給付予非稅務居民權利金可採用優惠扣繳稅率。

A withholding tax of 10% generally applies to royalties paid to a nonresident, unless the rate is reduced under a tax treaty.

### 6.4 服務費 Fees for services

在未適用租稅協定的一般情況下，就動產租賃和境內提供服務（包括技術和非技術服務）支付予非稅務居民之服務費適用 10% 扣繳稅率。就境外提供服務支付予非稅務居民之服務費，則無需辦理扣繳。

A 10% withholding tax generally applies to the rental of movable property and to service fees paid to a nonresident for services rendered onshore (with no distinction made between technical and non-technical services), unless the rate is reduced under a tax treaty. Fees paid to a nonresident for services rendered offshore are exempt from to withholding tax.

### 6.5 分公司匯出稅 Branch remittance tax

無分公司匯出稅。

There is no branch remittance tax.

### 6.6 其他收益或利潤 Other gains or profits

除租稅協定另有約定外，支付給非稅務居民之特定一次性所得適用 10% 扣繳稅率。

A 10% withholding tax applies to certain one-time income paid to nonresidents, unless the rate is reduced under a tax treaty.

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

適用移轉訂價規定，納稅義務人可以申請預先訂價協議。馬來西亞已導入國別（CbC）報告提交規範。送交成員（即跨國企業在馬來西亞最終母公司或代理母公司，集團前一年度合併總收入在馬來幣 30 億或以上）必須在報告會計年度終了後 12 個月以內提交全年度的國別報告。

Transfer pricing rules apply. Taxpayers can request an advance pricing agreement. Country-by-country (CbC) reporting has been introduced. A reporting entity (i.e., a Malaysian ultimate parent entity or surrogate parent entity of a multinational group with total consolidated group revenue of MYR3 billion or more in the financial year preceding the reporting financial year) must file a CbC report for the entire financial year no later than 12 months from the close of the reporting entity's financial year.

### 7.2 利息扣除額限制 Interest deduction limitations

收益剝離規則（ESR）一致於 OECD BEPS 行動計畫 4 之建議，以解決因關聯企業間的貸款利息超額扣除導致之稅收損失。同一集團之公司間資金貸與（或與位於馬來西亞境外但由集團內公司提供金融擔保第三方企業間貸款）之利息，僅可於扣除利息、稅捐、折舊和攤銷前之課稅所得 20% 限額下扣除。

Earnings stripping rules (ESRs) are applicable that are in line with the OECD recommendations under BEPS action 4 to address tax leakages due to excessive interest deductions on loans between related companies. Interest deductions on loans between companies in the same group (or between the company and a third party outside Malaysia whose financial assistance is guaranteed by a company in the same group) are limited based on 20% of the tax earnings before interest, taxes, depreciation and amortization (tax EBITDA).

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

無受控外國公司規定。

There are no CFC rules.

### 7.4 經濟實質要求 Economic substance requirements

一般來說，為取得相關稅收優惠，公司必須符合“經濟實質活動”的要求。為了符合非智慧財產權制度規定之經濟實質要求，公司必須：(i) 在馬來西亞擁有足夠的全職員工人數來進行適格活動；(ii) 每年有適當的營業支出，或在馬來西亞擁有足夠的固定資產投資以從事適格活動。

Generally, for tax incentives to be granted, companies must meet a “substantial activity” requirement. To meet this requirement in the context of non-intellectual property regimes, a company must: (i) have an adequate number of full-time employees in Malaysia to carry out a qualifying activity; and (ii) incur an adequate amount of annual operating expenditure to carry

out a qualifying activity, or have an adequate investment in fixed assets in Malaysia to carry out the qualifying activity.

### 7.5 揭露要求 Disclosure requirements

納稅義務人須揭露與馬來西亞境內外關聯公司企業的交易於當年度所得稅申報書，包括採購，資金貸與，其他費用和其他所得。

Transactions with related companies within or outside of Malaysia must be disclosed on the annual income tax return, including purchases, loans, other expenses and other income.

# 8.0 其他公司稅

## Other taxes on corporations

### 8.1 資本稅 Capital duty

無需繳納資本稅，但針對公司設立費，當地公司需繳納馬來幣 1,000 元，外國公司則需繳納馬來幣 5,000 至 70,000 元。

No capital duty is payable, but a local company is subject to an incorporation fee of MYR1,000 and a foreign company is subject to an incorporation fee ranging from MYR5,000 to MYR70,000.

### 8.2 薪酬稅 Payroll tax

薪酬稅由雇主根據現時徵繳制（Pay-as-you-earn，PAYE）辦理扣繳，並向稅務機關繳納。

Tax on employment income is withheld by the employer under a pay-as-you-earn (PAYE) scheme and remitted to the tax authorities.

### 8.3 不動產稅 Real property tax

馬來西亞各州依不同的稅率徵收土地稅和門牌稅。

Individual states in Malaysia levy “quit” rent and assessments at varying rates.

### 8.4 社會福利提撥 Social security contributions

雇主和雇員都必須向社會保險機構（SOCSO）提撥社會保險金。雇主每月須為在 SOCSO 註冊的每位員工提撥 1.75% 的費用。雇主和雇員也分別以雇員薪資的 12%（月薪不超過馬來幣 5,000 元的雇員為 13%）和 11% 的比例提撥至雇員公積金（EPF）。雇員和雇主亦將員工薪酬的 0.2%（每月上限為馬來幣 4,000 元）提撥至就業保險計畫（EIS）。

Both the employer and the employee are required to make contributions to the Social Security Organization (SOCSO). The employer generally contributes 1.75% for each employee registered with the SOCSO. The employer and the employee also contribute to the Employees Provident Fund (EPF) at a rate of 12% (13% for employees with monthly remuneration up to MYR 5,000) and 11% of the employee’s remuneration, respectively. Both the employee and the employer contribute 0.2% of the employee’s remuneration (capped at MYR4,000 a month) to the Employment Insurance System (EIS).

### 8.5 印花稅 Stamp duty

印花稅按轉讓財產價值的 1% 至 4% 課徵，股權交易文件則依 0.3% 課徵。

Stamp duty is levied at rates between 1% and 4% of the value of property transfers, and at 0.3% on share transaction documents

### 8.6 轉讓稅 Transfer tax

除印花稅外，無課徵轉讓稅。

No, except for stamp duty.

### 8.7 其他 Other

已大幅放寬股權要求。

Equity requirements for companies have been substantially relaxed.

# 9.0 其他個人稅

## Other taxes on individuals

### 9.1 資本稅 Capital duty

無資本稅。

There is no capital duty.

### 9.2 印花稅 Stamp duty

印花稅依財產轉讓價值的 1% 至 4% 課徵，股權轉讓交易則按 0.3% 課徵。

Stamp duty is levied at rates between 1% and 4% of the value of property transfers, and at 0.3% on share transaction documents.

### 9.3 不動產稅 Real property tax

馬來西亞各州依不同的稅率徵收土地稅和門牌稅。

Individual states in Malaysia levy “quit” rent and assessments at varying rates.

### 9.4 繼承稅 / 遺產稅 Inheritance/estate tax

無繼承稅 / 遺產稅。

There is no inheritance/estate tax.

### 9.5 淨財富 / 淨值稅 Net wealth/net worth tax

無淨財富 / 淨值稅。

There is no net wealth/net worth tax.

### 9.6 社會福利提撥 Social security contributions

雇員和雇主都必須分別以雇員薪資的 11% 和 12% (月薪馬來幣 5,000 元以下的雇員為 13%) 繳納雇員公積金。雇員和雇主均向就業保險計畫提撥雇員薪資的 0.2% (每月上限為馬來幣 4,000 元)。

Both the employee and the employer are required to make contributions to the EPF at a rate of 11% and 12% (13% for employees with monthly remuneration up to MYR5,000) of the employee's remuneration, respectively. Both the employee and the employer also contribute 0.2% of the employee's remuneration (capped at MYR4,000 a month) to the EIS.

# 10.0 銷售稅與服務稅

## Sales tax and service tax

### 稅率 Rates

標準稅率 Standard rate	6% ( 服務稅 service tax) / 10% ( 銷售稅 sales tax)
減免稅率 Reduced rate	0%/5% ( 銷售稅 sales tax)

### 10.1 應稅交易 Taxable transactions

馬來西亞針對特定商品和服務課徵銷售稅和服務稅。銷售稅係就馬來西亞製造或進口之應稅商品進行課徵 ( 除例外情形外 )。

對規定的應稅服務徵收服務稅，包括數位服務、國內航空客運、電信服務、住宿、食品和飲料、健康和保健中心和高爾夫俱樂部的服務、特定專業服務及貨物交付服務，包括電子商務平臺提供之服務。馬來西亞境內消費者從馬來西亞境外任何人 ( 供應商 ) 購買之進口應稅服務亦應課徵服務稅。

達到註冊門檻之外國數位服務提供商 ( 即向馬來西亞消費者，包括公司和個人消費者，所提供之數位服務年營業額達到馬來幣 50 萬元 ) 需註冊登記並向服務收受者徵收服務稅。若外國數位服務提供者未在馬來西亞註冊登記或未徵收服務稅，馬來西亞服務收受者須採反向課稅機制繳納服務稅。

Malaysia levies sales tax and service tax on certain goods and services. Sales tax is charged on taxable goods manufactured in, or imported into, Malaysia (subject to exceptions).

Service tax is imposed on prescribed taxable services including, among other things, digital services, domestic air passenger transport, telecommunication services, provision of accommodation, food and beverages, services in health and wellness centers and golf clubs, certain professional services, and delivery services for goods, including delivery services provided by e-commerce platforms. Imported taxable services acquired by a consumer in Malaysia from any person (vendor) outside Malaysia also are subject to service tax.

Foreign providers of digital services that meet the registration threshold (MYR500,000 per year of turnover from digital services provided to Malaysian consumers, including businesses and private consumers) generally are required to register and collect service tax from the service recipients. If the foreign digital service provider is not registered in Malaysia or does not account for the service tax, a Malaysian business receiving services is required to account for the service tax under a reverse-charge mechanism.

### 10.2 稅率 Rates

標準銷售稅率為 10%。5% 稅率適用於部分應稅商品。服務稅稅率為 6%。免徵銷售稅之商品通常包括活體動物、未加工食品和蔬菜、抗生素、特定機械、特定化學品和特定用於製造商品之原物料。



The standard sales tax rate is 10%. A 5% rate applies to prescribed taxable goods. The service tax rate is 6%. Goods that are exempt from sales tax generally include live animals, unprocessed food and vegetables, antibiotics, certain machinery, certain chemicals, and certain raw materials for the manufacture of goods.

### 10.3 稅籍登記 Registration

每年應稅商品或應稅服務之銷售額達馬來幣 50 萬元者，應辦理銷售稅和服務稅稅籍登記，惟餐廳之適用門檻為每年應稅服務達馬來幣 150 萬。

The threshold for sales tax and service tax registration generally is MYR500,000 per annum of taxable goods/ taxable services, except for restaurants, where the threshold is MYR1.5 million per annum of taxable services.

### 10.4 申報和繳納 Filing and payment

銷售稅和服務稅應在課稅期間（通常以兩個月為一期）結束後一個月內支付給稅務機關。

進口應稅服務之服務稅應由馬來西亞服務接受者採用反向課稅機制向主管當局繳納，繳納期間為 (i) 向境外供應商付款後的一個月內，或 (ii) 收到來境外供應商的發票之後的一個月內，兩者以較早時間為準。

已註冊登記之外國數位服務提供商應在課稅期間（通常以三個月為一期）終了一個月內向馬來西亞皇家關稅局繳納服務稅。

Sales tax and service tax are to be paid to the authorities within one month after the end of a taxable period (which generally is two months).

Where service tax on imported taxable services is to be paid to the authorities under the reverse-charge mechanism, it must be paid within one month after the month in which the Malaysian business recipient of the service (i) makes the payment to the overseas vendor, or (ii) receives the invoice from the overseas vendor, whichever is earlier.

Where there is a registered foreign digital service provider that is required to account for service tax, the service tax is to be paid to the customs authorities within one month after the end of a taxable period (which generally is three months).

# 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）可以自由攜帶並且買賣外幣，並且可以在較低的限制下允許在菲律賓自由匯入匯出外幣。非居民納稅義務人也可以持有外幣。

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 / 國際財務報導準則。財務報表必須每年編制且必須由獨立會計師查核。

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

### 1.4 主要企業組織型態 Principal business entities

包括公司（公開發行 / 非公開發行）、合夥企業、獨資企業、區域總部（RHQ）、區域營運總部（ROHQ）、辦事處、和外國企業的分支機構。

These are the corporation (stock/nonstock), partnership, sole proprietorship, regional headquarters (RHQ), regional operating headquarters (ROHQ), representative office and branch of a foreign company.

## 2.0 公司稅

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	20%/25%
分公司稅稅率 Branch tax rate	25%, 外加 15% 分支機構稅後盈餘匯出至國外總機構之所得稅 25%, plus 15% tax on after-tax profits remitted to foreign head office
資本利得稅稅率 Capital gains tax rate	一般來說，適用公司所得稅稅率 Generally, corporate income tax rate

#### 2.1 稅務居住者公司 Residence

在菲律賓境內設立之公司，或在菲律賓境外設立之外國公司但在菲律賓境內設立分支機構即為菲律賓稅務居住者公司。

A corporation is resident if it is incorporated in the Philippines or, if incorporated outside the Philippines, it has a branch in the Philippines.

#### 2.2 課稅原則 Basis

菲律賓居住者公司按全球來源所得課稅；非居住者公司僅按菲律賓來源所得課稅。在菲律賓登記的外國分支機構針對菲律賓來源所得課稅。

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.

#### 2.3 課稅所得 Taxable income

公司所得稅針對公司盈餘課稅，通常包括營業 / 交易利潤。正常營業費用可於計算課稅所得時扣除。

除了採用列舉扣除額，國內居住者公司可以在每納稅年度 / 每納稅季度時計算應課稅所得額時得選擇使用不可超過總所得的 40% 的標準扣除額 (OSD)。然，一旦當年度選擇標準扣除申額報後將無法變更。

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 itemised deductions, a domestic and resident corporation may elect to use the optional standard deduction (OSD), which may not exceed 40 percent 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

菲律賓公司一般按 25% 的稅率課稅。對應納稅額不超過 500 萬菲律賓披索，總資產不超過 1 億菲律賓披索的公司，不包括該企業實體的辦公場所、廠房和設備所在的土地，課徵 20% 的稅率。

Philippine corporation generally are taxed at a rate of 25%. For corporation with net taxable income not exceeding PHP 5million and total assets not exceeding PHP100million, excluding the land on which the particular business entity's office, plant and equipment are situated shall be subject to 20%.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

對國內和居民外國公司都課徵相當於所得總額 1% 的公司最低稅負制 (MCIT)。MCIT 是對沒有或者負應納稅額的公司、或 MCTI 大於正常公司所得稅的公司課徵，於每季度課徵。任何超過一般所得稅的 MCIT 可以後抵三個課稅年度的一般所得稅，從 2023 年 7 月 1 日開始，MCIT 利率將回到 2%。

A minimum corporate income tax (MCIT) equal to 1% of gross income is imposed on both domestic and resident foreign corporations. 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, starting 1 July 2023, MCIT rate is back to 2%.

## 2.7 股利所得稅 Taxation of dividends

菲律賓國內公司或者居民外國公司收取菲律賓國內公司所支付的股息免課徵公司所得稅。此外，如果符合特定條件，國內公司收取國外來源股利免課徵所得稅。

Dividends received by Philippine domestic or resident foreign companies from a domestic corporation are not subject to tax. Further, foreign sourced dividends received by domestic corporation may be exempt from income tax if certain conditions are met.

## 2.8 資本利得 Capital gains

資本利得需課徵所得稅。出售非在證券交易所交易的股票所取得的所有資本利得，無論賣方是國內公司還是外國公司，都要繳納稅率 15% 的資本利得稅。出售於證券交易所上市股票之利得應按總出售價值以稅率 0.6% 課徵。出售非商業用途的不動產所得，應按其出售價格和市場公允價格孰高者以稅率 6% 繳納扣繳稅額。



Capital gains generally are taxed as income. All capital gains from sale of shares or stock not traded in the stock exchange are subject to 15% capital gains tax whether seller is a domestic corporation or a foreign corporation. 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 business are subject to 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，可自發生虧損年度後 3 個年度內抵減。當企業所有權發生重大變動時，虧損可能不允許後抵；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 relief

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

無參與免稅規定。

No participation exemption.

## 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《11534 號共和國法》或《公司復蘇和企業稅收優惠 (CREATE) 法》提供相關租稅優惠。優惠通常包括財政優惠（例如，免稅期、特別公司所得稅或加強型扣除）和非財務優惠（例如，針對進出口海關程序簡化）。

Incentives are provided under the Republic Act No. 11534 or the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Act. Benefits usually include fiscal incentives (e.g., Income tax holidays, Special Corporate Income Tax or Enhanced Deductions) and nonfiscal incentives (e.g., simplification of customs procedures for imports and exports).

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

曆年制或非曆年制（會計年度結束日為任一非 12 月之月份的會計年度）。

A calendar year or fiscal year (an accounting period of 12 months ending on the last day of any month other than December) may be used.

#### 3.2 合併申報 Consolidated returns

允許菲律賓總機構與其菲律賓境內分支機構針對公司所得稅和加值型營業稅辦理合併申報；除此之外，不允許合併申報且各公司需獨力申報納稅。

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

#### 3.3 申報要求 Filing requirement

無論是否需要繳納所得稅，納稅義務人必須在其課稅年度結束後的第四個月內的第 15 日（或以前）申報所得稅申報書。

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

遲延繳納稅額就漏繳稅額繳納等同應納稅額 25% 的罰鍰，除非按時提交並繳納原始稅額，則任何應納稅額無需課徵 25% 的附加稅。在未付清稅款之前，未付稅款也將被課徵年利率 12% 的利息，直至全部付清。懲罰性的罰鍰（替代拘役）係依據應納稅款計算，但不含 25% 罰鍰和滯納利息。

Late payments are subject to a surcharge equal to 25 percent of the amount due, unless original tax was filed and paid on time. any additional tax due would not be subject to 25% surcharge. Annual interest may be imposed on the unpaid amount of tax until fully paid, at 12% per annum. A compromise penalty (in lieu of imprisonment) is based on the tax due, exclusive of the 25 percent surcharge and applicable interest rate.

#### 3.5 解釋函令 Rulings

稅務機構將針對納稅義務人申請某些交易的稅務疑義發布解釋函令。

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

個人所得稅稅率 Individual income tax rate	課稅所得 (菲律賓披索) Taxable income (PHP)	稅率 Rate
	不高於 250,000 披索 Up to PHP 250,000	0%
	PHP 250,001-PHP 400,000	超過 250,000 披索，按稅率 15% 計算 15% of excess over PHP 250,000
	PHP 400,001-PHP 800,000	22,500 披索加超過 400,000 披索部分按 20% 計算 PHP 22,500 + 20% of excess over PHP 400,000
	PHP 800,001-PHP 2,000,000	102,500 披索加超過 800,000 披索部分按 25% 計算 PHP 102,500 + 25% of excess over PHP 800,000
	PHP 2,000,001-PHP 8,000,000	402,500 披索加超過 200 萬披索部分按 30% 計算 PHP 402,500 + 30% of excess over PHP 2 million
	8,000,000 以上披索 Over PHP 8,000,000	2,202,500 披索加超過 800 萬披索部分按 35% 計算 PHP 2,202,500 + 35% of excess over PHP 8 million
資本利得稅稅率 Capital gains tax rate		一般來說，按個人稅稅率 Generally, individual income tax rate

### 4.1 稅務居民 Residence

除非符合視為非居民的要求，菲律賓公民通常視為居民。外籍雇員被視為菲律賓居民依其在任一課稅年度內是否在菲律賓居住滿 180 天以上來判斷。

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 for any calendar year exceeds 180 days..

### 4.2 課稅原則 Basis

菲律賓公民就其全球來源所得課稅；外籍居民及非居民就其菲律賓來源所得課稅。外籍個人可享有租稅優惠或在適用的租稅協定下免稅，然仍受於菲律賓國稅局發佈的「確定解釋函令」。

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 BIR.

### 4.3 申報主體 Filing status

菲律賓境內已婚者必須辦理合併申報。

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

### 4.4 課稅所得 Taxable income

個人課稅所得係指全部所得扣除法定扣除額，包括薪資、經營業務所得、資本利得（來自於買賣不動產及股票交易）、股利、利息、租金、權利金、年金、退休金及合夥人在一般執行業務合夥組織中分配之淨盈餘之營利所得。

低薪資所得者（MEWs）的薪資所得免稅。國定假日加班費、平日加班費、夜間加班費及危險津貼負擔免稅。

除採列舉扣除額，個人從事於經營業務或專業服務者亦可在計算每季度 / 每年度課稅所得時，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，即無法變更。

Taxable personal 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 (MWEs) are exempt from the payment of income tax on their compensation income. Holiday pay, overtime pay, night shift differential pay, and hazard pay received by MWEs also are exempt.

In lieu of itemised deductions, an individual engaged in business or the practice of a profession may elect to use the OSD, which may not exceed 40 percent 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.

### 4.5 稅率 Rates

個人所得稅稅率適用 0% 至 35% 的累進稅率。

在個人銷售不動產時，按照交易價格或市場公允價格的孰高者課徵稅率 6% 的資本利得稅。個人銷售非上市公司的股份的，課徵稅率 15% 的資本利得稅。銷售上市公司的股份所得，按照交易總額課徵 0.6% 的稅額。

Individual income tax is charged at progressive rates ranging from 0 to 35 percent. An individual is subject to capital gains tax on the sale of real property at a rate of 6 percent 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 percent. Gains derived from the sale of shares listed and traded on the stock exchange are taxed at 0.6 percent of the gross sales price.

#### 4.6 資本利得 Capital gains

資本利得通常適用一般所得稅稅率，然，出售特定股票和不動產之利得應適用特定稅率。

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.

#### 4.7 扣除額與減免額 Deductions and allowances

依本國法律要求所提撥社會保險金和非應稅所得（例如：上限至 90,000 披索的非應納稅獎金和最低門檻的福利）可被允許作為個人所得總額之扣除額與免稅額。

Statutory contributions, as required by domestic laws, and nontaxable income (e.g., a nontaxable bonus amount of up to PHP90,000 and de minimis benefits) are allowed as deductions and exclusions against an individual's gross income.

# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

曆年制。

Calendar year.

### 5.2 申報和繳納 Filing and payment

個人所得稅須於次年 4 月 15 日前完成申報並繳納稅額。薪資扣繳稅額將由雇主每月代扣代繳。個人且不是非居民外國人於一會計年度僅由單一雇主取得薪資，其應納稅額等於其雇主代扣代繳的稅額，則可以符合「替代」申報。夫妻有配偶者如需符合替代申報，適用相同規定。

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 other than non-resident aliens 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.

### 5.3 罰款 Penalties

遲延繳納稅額就漏繳稅額繳納等同應納稅額 25% 的罰鍰，除非按時提交並繳納原始稅額，則任何應納稅額無需課徵 25% 的附加稅。在未付清稅款之前，未付稅款也將被課徵年利率 12% 的利息，直至全部付清。懲罰性的罰鍰係依據應納稅款計算，但不含 25% 罰鍰和滯納利息。

Late payments are subject to a surcharge equal to 25 percent of the amount due, unless original tax was filed and paid on time. Any additional tax due would not be subject to 25% surcharge. Annual interest may be imposed on the unpaid amount of tax until fully paid, at 12% per annum. A compromise penalty is based on the tax due, exclusive of the 25 percent surcharge and applicable interest rate.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rate

支付款項類別 Type of Payments	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	10%	15%/25%	20%/25%
利息 Interest	15%/20%	15%/20%	0%/20%	0%/20%/25%
權利金 Royalties	20%	10%/20%	25%	10%/20%/25%
技術服務費 (被視為權利金) Fees for technical services (Where treated as royalties)	20%	10%/20%	25%	10%/20%/25%

\* 菲律賓租稅協定減免繳稅額請詳見下文

### 6.1 股利 Dividends

菲律賓公司支付予非居民外國公司的股利需按稅率 25% 課稅。但是，如果外國公司所在的國家允許 15% 的稅額抵減，則所分配的股利可以按 15% 課徵。根據現有的租稅協定，也可減免扣繳稅額，但須要向國稅局提交租稅協定減免申請 (TTRA) 或確認請求。

Dividends distributed by a Philippine company to a nonresident are generally taxed at a rate of 25%. However, in case of the country of the foreign corporate recipient allows a tax credit of 15 percent, such dividends distributed may be taxed at 15 percent. The withholding tax may also be reduced under existing tax treaty subject to filing of a Tax Treaty Relief Application (TTRA) or a request for confirmation with the Bureau of Internal Revenue.

### 6.2 利息 Interest

支付予非居民利息需按稅率 20% 扣繳稅額。根據現有的租稅協定減免稅額，但須要向國稅局提交租稅協定減免申請 (TTRA) 或確認請求。

Interest paid to a nonresident is subject to a 20% withholding tax. The rate may be reduced under a tax treaty, subject to the submission of a Certificate of Residence (for Tax Treaty Relief) form with the Bureau of Internal Revenue (BIR).

### 6.3 權利金 Royalties

支付給非居民的權利金應繳納 25% 的扣繳稅額，除非根據租稅協定減免稅率，但需向國稅局提交租稅協定減免申請 (TTRA) 或確認請求。支付予本地或居民外國公司的權利金課徵 20% 的最終扣繳稅額。

Royalty payments made to a nonresident are subject to 25% withholding tax, unless the rate is reduced under a tax treaty subject to the submission of a Tax Treaty Relief Application (TTRA)

or a request for confirmation with the Bureau of Internal Revenue (BIR). A 20% final withholding tax is levied on royalty payments made to a domestic or resident foreign corporation.

#### 6.4 技術服務費 Technical service fees

技術服務費在多數情況下視同特權利金一樣，應課徵 25% 的扣繳稅額，除非適用的租稅協定減免稅率，但需向國稅局提交租稅協定減免申請 (TTRA) 或確認請求。被視同權利金的技術服務費亦應課徵額外 12% 的最終扣繳加值型營業稅 (VAT)，除非法律有特殊豁免。

Technical service fees, which may be treated as royalties in some cases, are subject to 25% withholding tax, unless the rate is reduced under a tax treaty subject to the submission of a Tax Treaty Relief Application (TTRA) or a request for confirmation with the Bureau of Internal Revenue (BIR). 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

針對菲律賓分支機構稅後盈餘匯出予海外總部應繳納稅率 15% 的分支機構盈餘匯出所得稅。根據租稅協定得減免稅率，但需向國稅局提交租稅協定減免申請 (TTRA)。

A 15% branch profits tax is levied on the after-tax profits remitted by a branch to its head office. The rate may be reduced under a tax treaty, subject to confirmatory ruling from the Bureau of Internal Revenue (BIR) through the submission of Tax Treaty Relief Application (TTRA).

#### 6.6 其他 Other

支付予非居住者公司的其他款項亦有課徵最終稅額 (例如：管理服務費須按稅率 25% 扣繳稅額；與船隻相關的款項須按稅率 4.5% 扣繳稅額；及飛機、機器和其他設備相關按稅率 7.5% 扣繳稅額)。適用租稅協定可以減免相關扣繳稅率，但仍受限於國稅局的「確定解釋函令」。

Other payments to nonresidents may be subject to final tax (e.g., management fees at 25%; 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.



# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

移轉訂價規則係根據《經濟合作與發展組織》（OECD）的移轉訂價準則所制定，適用於國內和跨境的關係人間交易。可以適用的移轉訂價之常規交易方法如下：可比較未受控價格法、再售價格法、成本加價法、利潤分割法，剩餘利潤分割法及交易淨利潤法。

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.

### 7.2 資本弱化 Thin capitalization

無資本弱化的規定。

There are no thin capitalization rules.

### 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 (CFC) rules.

### 7.4 揭露要求 Disclosure requirements

被視作納稅義務人：

- a. 大型納稅義務人
- b. 享有租稅優惠的納稅義務人
- c. 當前課稅年度和前兩個連續課稅年度發生淨營業虧損的納稅義務人
- d. 以上所述 (a), (b), (c) 納稅義務人的關係人都被要求將關聯人交易資訊提交申報書（BIR 表 1709）。

不符合上述申報要求的納稅義務人必須在財務報表附注中揭露自身不在被要求的關係人交易範圍內。

Taxpayers who are considered as

- a. Large taxpayers
- b. Taxpayers subject to incentives
- c. Taxpayers incurring net operating losses in the current taxable year and two immediately preceding consecutive taxable years
- d. Related parties of (a), (b), and (c) are required to file an information return on transactions with related party (BIR Form 1709).

Taxpayers who are not qualified in the above mentioned list are required to disclose in the Notes to the Financial Statements that they are not covered by the requirements and procedures for related party transactions.

# 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

大部分銷售貨物或勞務需課徵加值型營業稅。

VAT is imposed on most sales of goods and services.

#### 8.2 稅率 Rates

銷售和進口特定貨物和勞務的加值型營業稅稅率為 12%。特定銷售可適用零稅率。

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

#### 8.3 稅籍登記 Registration

加值型營業稅的稅籍登記門檻為 300 萬披索。

The registration threshold for VAT purposes is PHP3 million.

#### 8.4 申報和繳納 Filing and payment

申報加值型營業稅可透過人工或電子申報繳納系統 (eFPS)，申報期限為每月結束後次月的第 20 至 25 日前 (針對每月申報者) 或每季度結束後次季度的第 25 日前 (針對每季度申報者)。

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 其他公司稅及個人稅

## Other taxes on corporations and individuals

### 9.1 資本稅 Capital duty

無資本稅。

There is no capital duty.

### 9.2 薪酬稅 Payroll tax

企業雇主要求代扣代繳其支付給員工薪資的薪酬稅。

A corporate employer is required to withhold tax on the remuneration paid to its employees.

### 9.3 不動產稅 Real property tax

依照不動產所在地區課徵不同稅率的不動產稅。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 percent of the assessed value per the tax declaration.

### 9.4 社會福利 Social security

雇主每月需按員工薪資提撥社會保險金至社會保險系統。依適用最高薪資級距雇主每月提撥社會保險金最高金額為 2,155 披索。

The employer must make a monthly contribution to the social security system corresponding to the salary of covered employees. The maximum monthly employer contribution for an employee in the highest salary bracket is PHP2,155.00.

### 9.5 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 duty apply, depending on the type of transaction/document..

### 9.6 轉讓稅 Transfer tax

無償捐贈不動產者，須按捐贈時不動產市場公允價值繳納稅率 6% 轉讓稅。在轉讓或銷售不動產時，按照交易價額或市場公允價值孰高者課徵稅率 0.5% 當地轉讓稅。

Gratuitous transfers of property are subject to a donor's tax at 6 percent 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 0.5 percent of the higher of the gross sales price or the fair market value of the property, on the transfer or sale of real property.

## 9.7 其他 Other

除已繳納增值型營業稅的本地航空公司外，針對特定產業，如銀行、財務公司、保險公司和公共運輸須課徵 1% 至 7% 的「百分比稅」。

A “percentage tax” of 1 to 7 percent 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, which are subject to VAT.

# 10.0 其他個人稅

## Other taxes on individuals

### 10.1 資本稅 Capital duty

無資本稅。

There is no capital duty.

### 10.2 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 duty apply, depending on the type of transaction/document.

### 10.3 資本取得稅 Capital acquisition tax

無資本取得稅。

There is no capital acquisition tax.

### 10.4 不動產稅 Real property tax

依照不動產所在地區課徵不同稅率的不動產稅。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 property's location. The tax should not exceed 3 percent of the assessed value per the tax declaration.

### 10.5 繼承稅 / 遺產稅 Inheritance/estate tax

對於居民及非居民的遺產淨額課徵稅率 6% 的遺產稅。

Tax is imposed on the net estate of both residents and nonresidents, at a rate of 6 percent.

### 10.6 淨財富稅 / 淨值稅 Net wealth/net worth tax

無淨財富 / 淨值稅。

There is no net wealth/net worth tax.

### 10.7 社會福利 Social security

員工每月需按其薪資提撥社會保險金 ( 從 135 披索至 1,125 披索 ) 至社會保險系統。雇主也應按員工薪資提撥社會保障金。

An employee is required to make monthly contributions (ranging from PHP135.00 - PHP1,125.00) to the social security system based on his/her salary bracket. The employer is also required to make contributions for the employees.

# 柬埔寨稅務重點

## Cambodia Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

柬埔寨瑞爾 (KHR)

Khmer Riel (KHR)

### 1.2 外匯管制制度 Foreign exchange control

商業交易的支付可以在居住者和非居住者之間自由進行，但必須通過授權銀行進行支付。超過 10,000 美元的資金必須在轉帳前向柬埔寨國家銀行申報。

Payments for commercial transactions may be made freely between residents and nonresidents, provided they are made through an authorized bank. Funds transfers exceeding USD 10,000 must be declared to the National Bank of Cambodia before the transfer.

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

要求需具有公信力的實體（如上市櫃公司）採用完整的柬埔寨國際財務會計準則 (Cambodian International Financial Reporting Standards, CIFRS)；受審計但不需具公信力的公司得採用中小型企業 CIFRS 或完整的 CIFRS。

所有企業和非營利組織（Non-profit Organization, NPO）之財務報表應經由獨立外部會計師審計。所有上市有限公司（Public Limited Company, PLC）和合格投資項目（Qualified Investment Project, QIP），其財務報表必須進行獨立審計。除上市有限公司（PLC）和合格投資項目（QIP）以外的企業達到下述任兩項條件則必須進行獨立審計：（i）年營業額超過 40 億柬埔寨瑞爾；（ii）總資產超過 30 億柬埔寨瑞爾；或（iii）從業人員 100 人以上。當非營利組織（NPO）的年度支出超過 20 億柬埔寨瑞爾且從業人員達 20 人以上，則其財務報表必須進行獨立審計。

Publicly accountable entities are required to use full Cambodian International Financial Reporting Standards (CIFRS); companies subject to audit but not publicly accountable may use CIFRS for small and medium-sized entities or full CIFRS.

All enterprises and non-profit organizations (NPOs) must have their financial statements audited by an independent external auditor. For all public limited companies (PLCs) and qualified investment projects (QIPs) an independent audit is compulsory. Enterprises other than PLCs and QIPs are required to have an independent audit where any two of the following criteria are met: (i) annual turnover of more than KHR 4 billion; (ii) total assets of more than KHR 3 billion; or (iii) more than 100 employees. NPOs are required to have an independent audit where annual expenses exceed KHR 2 billion and they have more than 20 employees.

#### 1.4 主要企業組織型態 Principal business entities

包括獨資企業、合夥企業、有限責任公司、外國公司的分公司及代表處。

These are the sole proprietorship, partnership, limited liability company, branch of a foreign corporation, and representative office.

## 2.0 公司稅

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	標準稅率為 20%；根據業務活動不同，公司所得稅率範圍從 0% 到 30% 20% (standard rate); 0% to 30% based on business activity
分公司稅稅率 Branch tax rate	20%，加上 14% 分公司匯出稅 20%, plus a 14% branch remittance tax
資本利得稅稅率 Capital gains tax rate	按所得課徵 20% 資本利得稅 Taxed as income at 20%

#### 2.1 稅務居住者公司 Residence

居住者公司包括在柬埔寨設立、管理或主要營業地點位於柬埔寨之公司。

A company is resident in Cambodia if it is organized or managed in Cambodia or if it has its principal place of business in Cambodia.

#### 2.2 課稅原則 Basis

居住者公司須就其全球來源所得課稅；非居住者公司（包括分公司）僅就柬埔寨來源所得課稅。

Resident taxpayers are subject to tax on worldwide income; nonresidents, including branches, are taxed only on Cambodia-source income.

#### 2.3 課稅所得 Taxable income

公司所得稅按應課稅利潤計算。居住者公司的課稅所得按收入總額（包括資本利得與被動收益，如利息、租金、權利金、保險賠償金）與為經營已支付或可列支費用間之差額計算。

Income tax is calculated on taxable profit. For resident taxpayers, taxable profit is the difference between total revenue (including capital gains and passive income, such as interest, rental and royalty income, and insurance compensation) and allowable expenses paid or incurred to carry on the business.

#### 2.4 稅率 Rate

根據業務活動不同，所得稅率從 0% 到 30% 亦不同。標準稅率為 20%。

從事石油、天然氣等生產、開採自然資源（包括木材、礦石、黃金、寶石）的公司，按 30% 稅率課稅。

在免稅期間，QIPs 的稅率為 0%（見 2.13 租稅優惠）。

從一般保險和再保險業務中取得應稅利潤的保險公司，按其總額保費的 5% 課稅。人壽保險計畫的保險或再保險利潤，與保險和再保險以外活動取得的利潤，按照應稅利潤的 20% 課稅。

Income tax rates ranges from 0% to 30%, based on the business activity. The standard rate is 20%.

Enterprises operating in certain industries, such as oil or natural gas production or the exploitation of natural resources (including timber, ore, gold and precious stones) are taxable at a 30% rate.

QIPs are subject to a 0% rate during the tax exemption period (see “Incentives” , below).

Insurance companies that generate taxable profits from the insurance and reinsurance of general insurance are subject to a 5% tax rate on gross premiums. Profits from the insurance or reinsurance of life insurance schemes and from activities other than insurance and reinsurance are subject to tax at a rate of 20% of taxable profits.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

沒有維持適當會計帳簿的公司 (包括發生損失的公司) , 一般應按其年度總營業額 (包括所有稅負, 但不包含增值稅) 的 1% 課徵最低稅負。

Enterprises that do not maintain proper accounting records, including those that incur losses, generally are subject to a minimum tax at a rate of 1% of total annual turnover inclusive of all taxes, except value added tax (VAT).

## 2.7 股利所得稅 Taxation of dividends

支付予柬埔寨股東的股利不課稅。柬埔寨公司自稅前純益分配股利至境內或境外股東時, 須繳股利分配附加稅 (不包括免稅優惠期間分配股利之 QIPs)。股利分配附加稅 (Advance Tax on Dividend Distributions, ATDD) 之金額為經還原計算之股利分配金額乘以所得稅稅率 20%(源自從事石油、天然氣等生產、開採自然資源而產生之所得, 則稅率為 30%)。

Dividends paid to Cambodian shareholders are not taxable.

An enterprise that distributes dividends out of pretax income to a domestic or foreign shareholder (except a QIP that is in a tax holiday period) is subject to the advance tax on dividend distributions (ATDD), which equals the grossed-up dividend amount multiplied by the annual income tax rate of 20% (30% for income from oil or natural gas production or the exploitation of natural resources).

## 2.8 資本利得 Capital gains

法人居住者不另行課徵資本利得稅。出售資產 / 股份產生之任何利得，須按合約價格或市場價格孰高者計算之損益按 20% 稅率課徵所得稅；這些利得亦需繳納最低稅負。

柬埔寨經濟財政部 (MEF) 和稅務總局 (General Department of Taxation, GDT) 共同發布資本利得課稅指南，原訂於 2020 年 7 月 1 日生效，現已延遲至少於 2024 年實施。該資本利得稅率為 20% 並適用於符合柬埔寨居民條件的個人和非居民納稅義務人（包括非居民個人和非居住者法人）。納稅義務人須於實現資本利得之 3 個月內提交稅務申報書並將資本利得稅繳納予稅務機關。資本利得將根據出售或轉讓資產的收益（例如，不動產，融資租賃，投資資產，品牌名稱，著作權和外幣）與可減除費用之間的差額來計算。對於某些類型的資本資產（例如：不動產），可減除費用為 (i) 若無任何證明該費用的單據，則為銷售或轉讓收入總額的 80%，或 (ii) 證明文件上的實際金額。對於其他類型的資本資產，其實際發生費用即為可減除費用。惟在滿足某些條件的情況下，得免徵資本利得稅。

There is no separate capital gains tax for resident legal entities. Any gain on the sale of assets/shares is subject to tax on income at a rate of 20% on the higher of the contract price or the market value; the gains also are subject to the minimum tax.

The Ministry of Economy (MEF) and the General Department of Taxation (GDT) issued guidance on capital gains tax that was intended to apply as from 1 July 2020 but has been postponed and likely will not be implemented until at least 2024. The 20% tax would apply to resident individuals who meet residency criteria in Cambodia and nonresident taxpayers (including both nonresident individuals and nonresident legal entities). Taxpayers would be required to submit a tax return and remit the capital gains tax payable to the tax administration within three months after the capital gain is realized. The capital gain would be calculated as the difference between the proceeds from the sale or transfer of assets (e.g., immovable property, finance leases, investment assets, brand names, copyrights, and foreign currency) and deductible expenses. For certain types of capital asset (e.g., immovable property), the deductible expenses would be either (i) 80% of the total sale or transfer income if there is no documentation to support the expenses or (ii) the amount of actual expenses based on proper supporting documentation. For other types of capital asset, deductible expenses would be the total actual expenses. Certain capital gains tax exemptions would be available where certain conditions are met.

## 2.9 虧損 Losses

在某些情況下（如業務活動沒有發生變化，並須經稅局核定），營運虧損得於發生損失年度後 5 年內抵減發生虧損後的應課稅所得。營運虧損無法抵減發生損失年度以前之課稅所得。

從事石油開採行業之公司，營運虧損得於發生損失年度後 10 年內抵減發生虧損後的應課稅所得。

Tax losses may be carried forward to offset taxable profit for up to five years after the year in which the losses are incurred, subject to certain conditions (e.g. no changes in business activity, and subject to unilateral tax reassessment). Tax losses may not be carried back. In the petroleum exploitation industry, tax losses can be carried forward for a maximum of 10 years

### 2.10 境外稅額扣抵 Foreign tax relief

柬埔寨公司可申請境外稅額扣抵以扣抵公司應納所得稅，但得扣抵數額僅限於該境外收入在柬埔寨應繳納之稅款，同時需檢附證明文件。

Cambodian companies may claim a foreign tax credit to offset the corporate income tax payable, limited to the amount of Cambodian tax payable on the foreign income. Supporting documents are required.

### 2.11 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.

### 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

QIPs 的投資租稅優惠主要包括免徵最低稅負、公司所得免稅待遇或第一年投入使用資產適用 40% 特別折舊，以及免除進口關稅。

100% 出口公司可適用原物料進口增值稅免稅優惠。

Investment incentives for QIPs primarily consist of an exemption from minimum tax; either a corporate income tax holiday or special depreciation at a 40% rate in the first year than an asset is brought into use; and exemptions from import duty.

A VAT exemption on the importation of raw materials is available for 100% export-oriented enterprises

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

原則上課稅年度是曆年制。如果納稅人希望使用非歷年制，則需要取得稅務總局 (GDT) 之核准。

The default tax year is the calendar year. A taxpayer must obtain approval from the GDT to use a different tax year.

#### 3.2 合併申報 Consolidated returns

不允許合併申報，且集團公司申報並無稅務減免。

Consolidated returns are not permitted, and no tax relief is available between independent entities in a group.

#### 3.3 申報和繳納 Filing and payment

納稅人必須在年度終了後 3 個月內透過稅務總局 (GDT) 的電子申報系統辦理申報並繳納公司所得稅。每月申報書及扣繳利得稅必須於次月 20 日前提交；若為電子申報，則必須於次月 25 日前提交。納稅義務人每月必須透過稅務總局 (GDT) 的電子申報系統提交申報書。

A taxpayer must file and pay annual corporate income tax within three months after the year end via the GDT's e-filing system. Monthly tax returns and the prepayment of income tax must be submitted by the 20th day of the following month or the 25th day of the following month in the case of e-filing. Taxpayers must submit their monthly tax returns via the GDT's e-filing system.

#### 3.4 罰款 Penalties

罰款適用於未申報、逾期申報或申報不實等情事。納稅人如遲繳或短繳稅款，可被處以 10%、25% 或 40% 的罰則，同時每月對遲繳或少繳稅款將產生 1.5% 利息。

Penalties apply for failure to file, late filing or the filing of a fraudulent return. Taxpayers are subject to penalties of 10%, 25% or 40% and interest of 1.5% per month on late and underpaid taxes.

#### 3.5 解釋函令 Rulings

納稅人可申請預先核釋，以澄清特定稅務問題。

A taxpayer may request a tax ruling to clarify its specific tax concerns.



# 4.0 個人稅

## Individual taxation

### 稅率 Rate

個人所得稅率	每月課稅所得 (柬埔寨瑞爾)	稅率
Individual income tax rate	Monthly taxable income (KHR)	Rate
	一百五十萬 (含) 以下 Up to 1,500,000	0%
	1,500,001 - 2,000,000	5%
	2,000,001 - 8,500,000	10%
	8,500,001 - 12,500,000	15%
	一千兩百五十萬 (不含) 以上 Over 12,500,000	20%

### 4.1 稅務居民 Residence

個人如在柬埔寨定居或有主要住所，或於截至當前課稅年度的任何 12 個月期間在柬埔寨居住超過 182 天，即為柬埔寨居民。

An individual is resident in Cambodia if the individual is domiciled or has a principal place of abode in Cambodia or is present in Cambodia for more than 182 days in any 12-month period ending in the current tax year.

### 4.2 課稅原則 Basis

無論付款地點，柬埔寨居民員工均就全球所得課徵工資稅 (Tax on Salary, TOS)；非柬埔寨居民只對柬埔寨來源所得課稅。

A resident employee is subject to tax on salary (TOS) on worldwide sources of income, irrespective of the place of payment; nonresidents are taxed only on Cambodia-source income.

### 4.3 課稅所得 Taxable income

TOS 係對在柬埔寨受雇而取得之薪資課稅。「薪酬」一詞之定義廣泛，包括工資、薪酬、獎金、加班費、補貼和附加福利。附加福利 (現金或實物) 包括供私人使用之汽車、提供膳食及 / 或住宿、及超過薪資 10% 之退休金。

TOS is imposed on salaries received as compensation for employment activities in Cambodia. The term “salary” is defined broadly to include wages, remuneration, bonuses, overtime, compensation, and fringe benefits. Fringe benefits (in cash or in kind) include the private use of a motor vehicle, the provision of meals and/or accommodation, and pension fund contributions exceeding 10% of salary.

#### 4.4 稅率 Rates

有工作收入之柬埔寨居民適用 0% 至 20% 之累進稅率。非柬埔寨居民之稅率為 20%。附加福利的稅率則為 20%。

Progressive rates ranging from 0% to 20% apply to residents earning employment income. Nonresidents are subject to a flat rate of 20%. The tax rate on fringe benefits is 20%.

#### 4.5 資本利得 Capital gains

參閱前述《2.8 公司稅制 - 資本利得》之新規範說明。

See “Capital gains” under “Corporate taxation, above regarding the proposed new capital gains tax rules.

#### 4.6 扣除額與免稅額 Deductions and allowances

原則上，每位被撫養者之減免為 15 萬柬埔寨瑞爾。某些收入不適用 TOS，例如勞務費之撥補金額、限額內之裁員補償金、根據《勞動法》提供之薪酬及限額內之出差旅費。

The allowance for each dependent is KHR 150,000, subject to specified conditions. Certain income is exempt from TOS, such as actual reimbursements of professional expenses, limited indemnity for a layoff, remuneration provided under the labor law and limited flat rate allowances for work and travel expenses.

#### 4.7 境外稅額扣抵 Foreign tax relief

柬埔寨居民可申請境外稅額扣抵以扣抵個人應納所得稅，但得扣抵上限為該境外收入於柬埔寨境內產生之稅負，同時需檢附證明文件。

Cambodian individuals may claim a foreign tax credit to offset their income tax payable, limited to the amount of Cambodian tax payable on the foreign income. Supporting documents are required.

# 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 the calendar year

### 5.2 申報主體 Filing status

員工無須就其薪酬所得提交稅務申報書。

Employees are not required to file tax returns.

### 5.3 申報和繳納 Filing and payment

雇主應每月自員工薪資中扣繳工資稅並將稅款逕行匯至稅務總局。員工無需自行向稅務機關繳納工資稅稅款。

The employer is responsible for withholding TOS from employees' remuneration and remitting the tax to the GDT on a monthly basis. Employees are not required to pay TOS directly to the tax authorities.

### 5.4 罰款 Penalties

未合規產生之罰款並不適用於個人員工，而是對雇主徵收。罰款和加計之利息與公司稅之規定相同。可參考《3.0 公司稅務遵循》。

Penalties for noncompliance are imposed on the employer, not the employee. The penalty and interest rates are the same as those for corporate tax noncompliance. (See “Compliance for corporations, “above).

### 5.5 解釋函令 Rulings

納稅人可申請預先核釋，以澄清個人特定稅務問題。

A taxpayer may request a tax ruling to clarify any specific individual tax concerns.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rate

支付款項類別 Type of Payments	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	0%	14%，ATDD 另計	14%，ATDD 另計
利息 Interest	15%	15%	14%	14%
權利金 Royalties	0%/15%	0%/15%	14%	14%
技術服務費 Fee for technical services	15%	15%	14%	14%

### 6.1 股利 Dividends

居住者公司向居住者股東支付之股利無須辦理扣繳。若居住者公司向非居住者股東支付之股利則應適用 14% 之扣繳稅率，惟適用租稅協定優惠稅率 (ATDD 另計) 者不在此限。

No withholding tax is imposed on dividends paid to a resident shareholder. Dividends paid by a resident company to a nonresident shareholder are subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty, in addition to the ATDD.

### 6.2 利息 Interest

除柬埔寨銀行和金融機構外，支付予居住者納稅義務人的利息應適用 15% 之扣繳稅率。居住者公司向非居住者支付之利息應適用 14% 之扣繳稅率，惟適用租稅協定優惠稅率者不在此限。

A 15% withholding tax applies on interest paid to resident taxpayers, other than Cambodian banks and financial institutions. Interest paid by a resident company to a nonresident is subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty.

### 6.3 權利金 Royalties

支付予居住者的權利金通常適用 15% 的扣繳稅率；然而，為取得拆封授權軟體、全場執照、可下載軟體或與電腦硬體配套的軟體而支付予屬自行申報納稅義務人之權利金可免辦理扣繳。若支付予非居住者的權利金應適用 14% 之扣繳稅率，惟適用租稅協定優惠稅率者不在此限。

Royalties paid to a resident generally are subject to a 15% withholding tax; however, royalties paid for shrink-wrapped software, site licenses, downloadable software, or software bundled with computer hardware to a self-declaration taxpayer are exempt from withholding tax. Royalties paid to a nonresident are subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty.

#### 6.4 技術服務費 Fee for technical services

支付予居住者的技術及管理服務費用應適用 15% 之扣繳稅率，惟部分得免辦理扣繳；支付予非居住者的技術和管理服務費應適用 14% 之扣繳稅率，惟適用租稅協定優惠稅率者不在此限。若支付金額低於 5 萬柬埔寨瑞爾則無須辦理扣繳。

所稱「技術服務」係指本質上具技術含量，並且需要技術技能、知識發展或創造業務投入，例如科學、物理學、醫學、牙科學、藥理學、法律、水力學、生理學、藝術、教育、工程、建築、研究、會計、經濟、社會救濟和核能，以及諮詢服務。「管理服務」的定義為以管理為其本質，並用以管理事業，例如招聘人員、培訓或管理銷售機構。

Technical and management service fees paid to a resident are subject to a 15% withholding tax, subject to certain exemptions; fees paid to a nonresident are subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty. Service payments of less than KHR 50,000 are not subject to withholding tax.

“Technical services” are defined as all services that are technical in nature and that require technical skill or knowledge in the development or creation of business inputs, such as services in science, physics, medicine, dentistry, pharmacology, law, hydraulics, physiology, art, education, engineering, architecture, research study, accounting, economics, welfare, and nuclear power, as well as consultation services. “Management services” are defined as all services that are managerial in nature and performed to manage a business, such as recruiting staff, or training or managing sale agents.

#### 6.5 分公司匯出稅 Branch remittance tax

柬埔寨分支機構將當年度利潤匯至外國總機構時適用 14% 之扣繳稅率。如果當年度該分行利潤已繳納所得稅，匯出至外國總機構則無須加徵 ATDD。

A 14% withholding tax is imposed on the remittance of branch profits to a foreign head office. A remittance of branch profits from Cambodian sources in the current taxable year to a foreign head office is not subject to ATDD where the tax on income already has been paid.

## 6.6 其他 Other

支付予個人居民的租金適用 10% 的扣繳稅率；支付予應自行申報之納稅人的租金，若可提供適當證明文件則可免辦理扣繳。支付予非居民的租金適用 14% 的扣繳稅率。

在柬埔寨境內經營工商之居住者納稅義務人或在柬埔寨境內設有常設機構之非居住者支付具柬埔寨來源所得性質之款項予非居住者時，亦適用上述 14% 扣繳稅率。

A 10% withholding tax applies to rental payments made to a resident individual. Rental payments made to a self-declaration taxpayer are exempt from withholding tax if supported by proper documentation. A 14% withholding tax applies to rental payments made to a nonresident.

A 14% withholding tax also applies to Cambodia-source income payments made to a nonresident by a resident taxpayer carrying on a business in Cambodia or a nonresident person with a permanent establishment in Cambodia.

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

柬埔寨發布一項關於移轉訂價之規範，採用 OECD 提供的五種移轉訂價方法：可比較未受控價格法、再售價法、成本加價法、利潤分割法及交易淨利潤法。該規範並未具體說明公司是否應選擇最適之方法進行比較及準備文件。該規範可作為交易相關各方準備移轉訂價文件時之指引。

關聯企業間之交易必須符合常規交易原則，納稅人必須進行可比較性分析以評估受控交易價格是否符合常規交易。評估是否為常規交易時，分析必須證明以下任一情況：(i) 可比較交易與受控價格沒有顯著差異；或 (ii) 可作出準確調整以消除任何重大差異。

Cambodia has issued a transfer pricing regulation that adopts the five transfer pricing methods in the OECD guidelines: the comparable uncontrolled price method, resale price method, cost plus method, profit split method and transactional net margin method. The regulation does not specifically state whether a company must select the most appropriate method for its comparisons and documentation. The regulation also provides guidance on the preparation of transfer pricing documentation for transactions between related parties.

Transactions between related parties must comply with the arm's length principle, and taxpayers must conduct a comparability analysis to assess the arm's length nature of the price of a controlled transaction. For a transaction to be on arm's length terms, the analysis must support that either: (i) a comparable transaction does not have any significant differences from the controlled transaction that could affect the market price; or (ii) accurate adjustments can be made to eliminate any significant differences.

### 7.2 利息扣除額限制 Interest deduction limitations

儘管柬埔寨尚未正式制定資本弱化規則，但是納稅人每年利息扣除額上限為不含利息收入之淨所得之半數，再加上利息收入。尚未使用之餘額得作為未來連續五年課稅所得之扣除項目。

There are no formal thin capitalization rules, but there is a cap on a taxpayer's annual maximum interest deduction of 50% of net income excluding interest, plus interest earned. Any unused portion can be carried forward for five consecutive years to offset future taxable profits.

### 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 (CFC) rules.

#### 7.4 混合錯配 Hybrids

無反混合錯配規定。

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

公司必須於向稅務總局 (GDT) 提交之每月及每年度納稅申報書中揭露交易情況。

Enterprises must disclose transactions in their monthly and annual tax returns filed with the GDT.

#### 7.7 離境稅 Exit Tax

因柬埔寨稅法尚未制定受控外國公司制度，特定交易（如：出售股票或資產及辦理清算業務）應課徵印花稅、扣繳稅、股利分配附加稅或就交易產生之利得課徵資本利得稅。

Due to the absence of CFC rules in Cambodian tax law, certain transactions (e.g. sales of shares or assets and liquidations) are subject to stamp tax, withholding tax, or ATDD, or the gain derived from the transaction is taxed as a capital gain, as appropriate.

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

無一般反避稅條款。

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	10%
出口稅率 Export Rate	0%

### 8.1 應稅交易 Taxable transactions

增值稅係針銷售及勞務及固定資產銷售課徵增值稅，但不含以下業務：主要金融業務；郵政；醫院、診所、醫療及牙科服務；國有公共運輸系統；保險服務；經核准之非營利活動；境外國際外交組織及技術合作機構進口之自用貨物；水電之供應；教育服務；未加工農產品；以及固態和液態廢棄物回收服務。

「主要金融業務」，指透過存款、信貸或貸款等業務活動中取得利潤之金融業務；與柬埔寨證券交易所相關之首次公開發行股票、股票交易或其他金融工具交易、清算和結算服務；貨幣兌換；證券（擔保）；或者是黃金交易。

VAT is imposed on taxable supplies, which include all supplies of goods and services and sales of fixed assets, except for the following: primary financial services; public postal services; hospital, clinic, medical and dental services; the state-owned public passenger transportation system; insurance services; approved nonprofit activities; the import of goods by foreign diplomatic international organizations and agencies of technical cooperation for personal use; the supply of water and electricity; educational services; unprocessed agricultural products; and solid and liquid waste collection services.

“Primary financial services” refers to financial services in which profit margins are derived from activities such as deposit, credit, or loan transactions; initial public offerings of stock, trading of stock or other financial instruments and clearing and settlement services relating to the Cambodia securities exchange; currency exchange; security (surety); or trading of raw gold.

### 8.2 稅率 Rates

標準稅率為 10%，但亦有零稅率或免稅之銷售（例：出口業務、主要金融業務、郵政）。

The standard rate is 10%, but certain supplies are zero-rated or exempt (e.g., exports, primary financial services, public postal services).

### 8.3 稅籍登記 Registration

所有在柬埔寨銷售應稅貨物和服務之納稅人，在開始供應前須辦理登記以利增值稅之繳納。登記之納稅人於申報進項稅額時，在發票開立、開立時點、會計帳簿等義務上，均有嚴格規定。

All taxpayers making supplies of taxable goods and services in Cambodia must register for VAT before making taxable supplies.

For registered taxpayers to claim input VAT, strict rules apply with regard to obligations relating to invoicing, timing and accounting records.

### 8.4 申報和繳納 Filing and payment

納稅人需每月透過稅務總局 (GDT) 的電子申報系統提交增值稅申報書，並於次月 20 日前或次月 25 日前 (若採用電子申報者適用) 繳納增值稅。

自 2022 年 4 月辦理之增值稅申報開始，在柬埔寨無常設機構之非居住者以企業對企業 (B2B) 或企業對消費者 (B2C) 的模式提供電子化數位商品和服務以及其他供國內消費的電子商務活動，需透過反向稽徵機制繳納增值稅。

稅務總局於 2023 年 1 月修訂電子商務增值稅辦法。主要修訂內容為針對非居住者與其柬埔寨子公司或分公司間之交易豁免增值稅註冊要求以及豁免反向稽徵機制之適用，惟該柬埔寨子公司或分公司須通知稅務總局。

電子商務活動及透過電子系統之營運包括：透過電子方式訂購有形資產、線上訂購和下載數位產品 (軟體)、電子訂購和下載數位產品供版權商業利用、更新和附加元件 (針對軟體)、特定期限內對軟體和其他數位資訊之授權、購買單機版軟體或其他數位產品、購買應用程式託管 (分別授權)、購買應用程式託管 (整包內容)、應用程式服務提供商 (ASP)、ASP 授權費、網站託管、軟體維護、資料倉儲、通過電腦網絡提供客戶支援服務、數據檢索、提供獨家或其他高價值數據、廣告、以電子方式獲取專業建議、技術資訊、資訊傳遞、取得互動式網站權限、線上購物入口網站、線上拍賣、銷售推薦方案、內容開發交易、串流 (即時) 網路播放、上架費及訂閱提供下載數位產品的網站。

Monthly online VAT filing is required, and VAT must be paid by the 20th day of the following month or the 25th day of the following month for e-filing. Taxpayers must submit their monthly VAT returns via the GDT's e-filing system.

As from the April 2022 monthly VAT return, electronic supplies of digital goods and services and other e-commerce activities for domestic consumption carried out by nonresidents that do not have a permanent establishment in Cambodia using a business-to-business (B2B) or business-to-consumer (B2C) model are subject to VAT under the reverse charge mechanism.

The GDT issued additional guidance in January 2023 modifying the rules for the application of VAT on e-commerce activities. Some key changes include an exemption from certain registration requirements and the implementation of a VAT reverse charge mechanism between a nonresident and its Cambodian subsidiaries or branches, subject to the subsidiaries or branches notifying the GDT.

E-commerce activities and operations via electronic systems include the following: electronic order processing of tangible products; electronic ordering and downloading of digital products (software); electronic ordering and downloading of digital products for purposes of commercial exploitation of copyrights; updates and add-ons (for software); limited duration software and other digital information licenses; single-use software or other digital product; application hosting (separate license); application hosting (bundled content); application service provider (ASP); ASP license fees; website hosting; software maintenance; data warehousing; customer support over a computer network; data retrieval; delivery of exclusive or other high-value data; advertising; electronic access to professional advice; technical information; information delivery; access to interactive websites; online shopping portals; online auctions; sale referral programs; content acquisition transactions; streamed (real-time) web-based broadcasting; carriage fees; and subscription to a website allowing the downloading of digital products.

# 9.0 其他公司及個人稅負

## Other taxes on corporations and individuals

除非另外說明，本章節提及的稅負應同時適用公司及個人，並由中央政府進行徵收。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

### 9.1 社會福利提撥 Social security contributions

雇主必須登記並按員工每月平均薪資的 0.8% 及 2.6% 繳納雇主負擔之職業風險保障與醫療福利保費 (Health Care Benefits, HCB)，最高為每位員工 2.4 美金及 7.8 美金。

Employers must register and make monthly occupational risk and health care benefit (HCB) contributions at a rate of 0.8% and 2.6% of the average monthly salary, capped at USD 2.40 and USD 7.80 per employee, respectively.

### 9.2 退休金提撥 Pension contributions

雇主和員工必須辦理登記並依國家福利法提撥退休金予國家社會福利基金。儘管退休金提撥計畫已於 2021 年上路，但於 2022 年 10 月 1 日起實施強制性及自願性退休金提撥。

最低提撥工資（即用於計算退休金提撥的稅前工資）為 40 萬瑞爾（約 100 美金），柬埔寨勞工法涵蓋的任何非公部門員工或工人的提撥工資上限為 120 萬瑞爾（約 300 美金）。公部門員工或勞工的退休金提撥工資應參考另一份指引。

強制性退休金提撥比率採用分階段方式實施如下：

- 第一階段（前五年）：提撥工資的 4%（例：員工及雇主各自提撥 2%）；
- 第二階段（第五至第十年）：提撥工資的 8%；及
- 第三階段：第 10 年起提撥比率增加 2.75%，第 20 年起提撥比率再增加 2.75%。

Employers and employees must register for the pension fund scheme with the National Social Security Fund based on the National Social Security law. The pension fund scheme was introduced in 2021 but mandatory and voluntary pension contributions were implemented as from 1 October 2022.

The minimum contributory wage (i.e., the pre-tax wage used to calculate pension contributions) is KHR 400,000 (approximately USD 100) and the contributory wage cap for any non-public sector employees or workers covered under the Cambodian labor laws is KHR 1.2 million (approximately USD 300). The pension fund contributory wage for public sector employees or workers is provided in separate guidance.

The mandatory contribution rates, which follow a phased-in approach, are as follows:

- First phase (first five years): 4% of the contributory wage (i.e., 2% contributed by the employee and another 2% contributed by the employer);

- Second phase (next five years): 8% of the contributory wage; and
- Third phase: 2.75% increase for the next 10 years and further 2.75% increase in the subsequent 10-year period.

### 9.3 薪酬稅 Payroll tax

無薪酬稅。

There is no payroll tax

### 9.4 資本稅 Capital duty

無資本稅。

There is no capital duty

### 9.5 不動產稅 Real property tax

對價值超過 1 億柬埔寨瑞爾的不動產每年應按經不動產評估委員會認定之價值及 0.1% 稅率課徵不動產稅。房屋和土地租金按租金金額的 10% 課稅。未使用之土地，按未使用土地評估委員會認定之每平方公尺土地市價的 2% 課稅。

Property tax is levied at 0.1% per year on immovable property with a value exceeding KHR 100 million. A tax on house and land rentals is levied at 10% of the rental fees. A tax also applies on unused land at a rate of 2% of the market value of the land per square meter, as determined by the Commission for Evaluation of Unused Land.

### 9.6 轉讓稅 Transfer tax

無轉讓稅，可參考《9.7 印花稅》。

There is no transfer tax, but see “Stamp duty,” below.

### 9.7 印花稅 Stamp duty

某些與公司設立、解散或合併有關之法律文件須支付 100 萬柬埔寨瑞爾的登記稅 (即印花稅)。部分與轉讓某些資產 (例如土地和車輛) 有關的文件須按轉讓價值的 4% 支付印花稅。轉讓公司的全部或部分股份，須按股份於交易日當日之市值支付 0.1% 印花稅。對使用國家預算提供貨物或服務之合約金額也須支付 0.1% 印花稅。部分項目得免徵印花稅。印花稅是對買方徵收。

對外國投資者而言，某些官方文件及部分廣告張貼和招牌，亦應繳納印花稅。其金額取決於標識位置、照明及書寫語言。

與適用公司之規範相似，當個人處分其擁有之股票、財產及遺產時，應課徵印花稅。

Certain legal documents relating to the dissolution or merger of a business enterprise are subject to a registration tax (i.e., stamp duty) of KHR 1 million. Some documents relating

to the transfer of title to certain assets (e.g., land and vehicles) are subject to stamp duty at a rate of 4% of the value transferred. The transfer of a company's shares, in whole or in part, is subject to a 0.1% stamp duty on the market value of the shares at the transaction date. A 0.1% stamp tax also is imposed on contractual amounts with respect to contracts for the provision of goods or services that use the national budget fund. Certain exemptions apply. Stamp duty is imposed on the buyer.

Fiscal stamp tax is payable on certain official documents, especially for foreign investors, and on certain advertising postings and signage. Amounts vary depending on the location of the signage, illumination, and language of scripted words.

Similar to the rules that apply for corporations, registration tax is applicable to individual owners on the sale of shares, the sale of property, and inheritances.

#### 9.8 淨財富稅 / 淨值稅 Net wealth/ net worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax

#### 9.9 繼承稅 / 遺產稅 Inheritance/ estate tax

無繼承稅 / 遺產稅，可參考《9.7 印花稅》。

There is no inheritance tax or estate tax, but see “Stamp duty,” above

#### 9.10 其他 Other

部分交通運輸工具之登記課徵交通工具稅之法定費用，包括卡車、公共汽車和船舶。

The tax on means of transportation imposes statutory fees on the registration of certain transportation vehicles, including trucks, buses and ships.

## 10.0 租稅協定

### Tax treaties

柬埔寨已與多個國家簽署租稅協定，其中有九個國家簽署之租稅協定自 2023 年起生效。

Cambodia has concluded a number of tax treaties/agreements, nine of which are in effect for 2023.

## 11.0 稅務機關

### Tax authorities

柬埔寨稅務總局 (GDT)，柬埔寨經濟財政部 (MEF)。

General Department of Taxation (GDT), Ministry of Economy and Finance (MEF).

# 緬甸稅務重點

## Myanmar Tax Highlights





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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

緬元 (MMK)

Myanmar Kyat (MMK)

### 1.2 外匯管制制度 Foreign exchange control

緬甸公民、外籍人士及公司於進行外匯交易前必須取得外匯管理部門之核准。外匯交易包括國外借貸、償還本金及利息、對境外個人進行跨境支付，以及在境外銀行開戶並匯出盈餘。匯出外幣支付款項亦須取得外匯管理部門之核准。然，經投資委員會和緬甸中央銀行核准依《緬甸投資法》及《經濟特區法》設立登記之公司，於核准投資後，允許將投資款與盈餘以外幣方式匯回。

Citizens, foreigners, and companies in Myanmar generally must obtain permission from the Foreign Exchange Management Department (FEMD) for all dealings with foreign exchange, including borrowing from abroad and repaying principal and interest, making payments to a person abroad, opening accounts in a foreign bank abroad, and remitting profits. Approval by the FEMD is also required to remit foreign currency payments abroad. However, companies registered under the Myanmar Investment Law (MIL) and Special Economic Zone Law (SEZ Law) are permitted to repatriate investments and profits in the foreign currency in which the investments were made, subject to the approval of the Investment Commission and the Central Bank of Myanmar.

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

緬甸財務報導準則 (MFRS) 與國際財務報導準則 (IFRS) 一致，亦完全採用 IFRS 來取代。IFRS 將從財務年度 2022 年至 2023 年開始全面採用。財務報表必須每年編制並且公司財務報表經會計師查核，除非該公司屬於小公司類型。

為進行年度所得稅結算申報，納稅義務人被要求須於自我核定系統 ((SAS)；參考 3.0 企業稅務遵循下之《申報和繳納》) 進行申報。在 SAS 下，公司無須檢附經查核後的財務報表。

MFRS, which is aligned with IFRS is being replaced by full adoption of IFRS. Full adoption of IFRS is required as from 2022-23 financial year. Financial statements must be prepared annually and incorporated entities' financial statements must be audited, unless the company falls under the category of a small company.

For tax filing purposes, all taxpayers are required to file under the self-assessment system (SAS); (see “Filing and payment” under “Compliance for corporations,” below). Under the SAS, a company is not required to submit audited accounts along with its annual income tax return.

#### 1.4 主要企業組織型態 Principal business entities

包括非公開發行及公開發行有限責任公司、與緬甸公民成立的合夥及合資企業、非公開發行公司、合作社或國營經濟組織，以及獨資企業。

These are the private and public limited liability company, partnership and joint venture with a citizen, private company, cooperative society or state-owned economic organization, and sole proprietorship.

## 2.0 公司稅

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	22% (一般來說 in general)
分公司稅稅率 Branch tax rate	22%
資本利得稅稅率 Capital gains tax rate	10% (一般來說 in general)

#### 2.1 稅務居住者公司 Residence

若公司是根據《緬甸公司法》所設立則被視為緬甸居住者公司。非公司型態的組織其主要控制、管理及決策地活動皆在緬甸時，則將被視為緬甸稅務居住者公司。

A company is deemed a resident if it is formed under the Myanmar Companies Law. An association of persons other than a company is resident in Myanmar where the control, management, and decision-making activities are situated and exercised wholly in Myanmar.

#### 2.2 課稅原則 Basis

緬甸居住者公司就其全球來源所得課稅。然，根據《緬甸投資法》登記之居住者公司，得依其投資項目所適用之免稅及減免規定繳納稅額。非居住者公司僅就緬甸來源所得課稅。

Resident companies are taxed on their worldwide income. However, resident companies registered under the MIL are liable to pay tax in accordance with any applicable exemptions and reliefs on their investments. Nonresident companies are taxed only on Myanmar-source income.

#### 2.3 課稅所得 Taxable income

課稅所得包括於營業、專業服務、財產、資本利得，以及其他來源所得。課稅所得為扣除相關費用和稅項折舊後計算之餘額。如果滿足某些條件，則允許扣除關於對政府的慈善 / 宗教活動或組織的捐贈，但最多不超過公司總所得淨額的 25%。

Taxable income includes income from a business, profession, property, capital gains, and income from other sources. Taxable income is calculated after the deduction of allowable expenses and tax depreciation. Donations made to government-sponsored charitable/religious activities or organizations in an amount up to 25% of the company's total net income are allowable as a deduction if certain conditions are fulfilled.

#### 2.4 稅率 Rate

根據《緬甸公司法》設立之公司，國營企業以及經緬甸投資委員會許可經營的企業，均適用 22% 的公司所得稅稅率。稅率 25% 適用石油及天然氣之公司。在仰光證券交易所上市的公司，其淨利潤可適用較低的稅率 17%。

外國公司的分公司僅就緬甸來源所得課徵稅率 22% 的所得稅。

進口或出口貨物需預繳 2% 的公司所得稅；該稅額可在相關會計年度終了時抵扣居住者公司之公司所得稅。

A 22% corporate income tax rate applies to companies incorporated under the Myanmar Companies Law, state-owned enterprises, and businesses carried out with a permit from the Myanmar Investment Commission. A 25% rate applies to oil and gas companies. Companies listed on the Yangon Stock Exchange are taxed at a reduced rate of 17% on their total net taxable profits.

A branch of a foreign company is taxed at a 22% rate on Myanmar-source income.

A 2% advance corporate income tax is levied on the import and export of goods, and the tax is creditable against the corporate income tax liability of a resident entity at the end of a relevant fiscal year.

## 2.5 附加稅 Surtaxa

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

緬甸實行單層公司所得稅制度，在該制度下，公司的股東從緬甸居住者公司取得之股利免再課徵所得稅。

Myanmar operates a one-tier corporate tax system, under which dividends received from a Myanmar resident company are exempt from income tax in the hands of its shareholders.

## 2.8 資本利得 Capital gains

緬甸並無針對資本利得另訂課稅規定。針對出售、交換或轉讓資本性質固定資產 (如土地、建物、車輛和企業擁有的任何資本化固定資產) 之利得需課徵所得稅。資本性質資產包括股票、債券和類似之金融工具。居住者公司及非居住者公司適用稅率 10%，除了石油及天然氣 (勘探和開採) 之公司，其適用之稅率為 40%~50%。

There is no separate capital gains tax law. Income tax is levied on gains from the sale, exchange, or transfer of capital assets (e.g., land, buildings, vehicles, and any capital assets of an enterprise). Capital assets also include shares, bonds, and similar instruments. The tax

rate is 10% for both resident and nonresident companies, with the exception of oil and gas exploration and extraction companies where tax rates range from 40% to 50%.

## 2.9 虧損 Losses

任何所得性質之虧損均可於同一實體同一會計年度內與任何其他來源所得抵減。未使用之虧損可後抵三年。然，虧損不得前抵。

關聯企業之資本虧損和出售股權虧損不能與其他來源所得抵減及適用虧損扣抵。

Losses from any source of income may be set off against income from any other source of the same entity in a fiscal year. Unused losses may be carried forward and may offset income in the following three years. The carryback of losses is not permitted.

Capital losses and a share of losses of an association of persons cannot be offset against income from other sources or carried forward.

## 2.10 境外稅額扣抵 Foreign tax relief

並無境外稅額扣減的規定。然，不論是否抵觸所得稅法，租稅協定相關規定仍可適用。

There is no provision for unilateral relief. However, if a tax treaty is applicable, the treaty provisions will be followed, regardless of any conflicting provisions in the income tax law.

## 2.11 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.

## 2.12 控股公司特別制度 Holding company regime

無控股公司特別制度規定。

There is no holding company regime.

## 2.13 租稅優惠 Incentives

緬甸有兩項主要租稅優惠法令提供境外投資者：分別為《緬甸投資法》及《經濟特區法》。

《緬甸投資法》下的租稅優惠取決於特定的產業及區域和國家的發展。在符合特定條件時，公司所得稅上可享受連續 3 年至 7 年的免稅期，並可享受其他特定稅負的豁免。

《經濟特區法》針對公司所得稅的特別優惠措施包括：

- 於自由貿易區投資者，享有前七年免徵公司所得稅，對特定開發區的投資者，前五年免徵公司所得稅；
- 對於自由貿易區或特定開發區內的投資者，於第二個五年可減免 50% 的公司所得稅，同時若



投資者在一年內將利潤保留再投資，將獲得第三個五年可減免 50% 的公司所得稅；

- 對於開發商前八年免徵公司所得稅；
- 開發商的第二個五年可減免 50% 的公司所得稅，同時若投資者在一年內將利潤保留再投資，將獲得第三個五年減免 50% 的公司所得稅；和
- 對特定貨物的進口亦提供免稅。

Two main laws provide incentives to foreign investors: the MIL and the SEZ Law.

Tax incentives under the MIL depend on the sectors designated and the development of regions and states. Subject to satisfying the relevant conditions, a corporate income tax holiday of three to seven years may be granted, along with relief from certain duties and other taxes.

Special corporate income tax incentives under the SEZ Law include the following:

- A tax exemption for the first seven years for investors in a free zone, and a tax exemption for the first five years for investors in a promotion zone;
- 50% tax relief for the subsequent five years for investors in a free zone or promotion zone, and 50% relief for a further five years if the profits are reinvested within one year;
- A tax exemption for the first eight years for a developer;
- 50% tax relief for the subsequent five years for a developer, and 50% relief for a further five years if the profits are reinvested within one year; and
- An import duty exemption for certain goods.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

會計年度為 4 月 1 日到 3 月 31 日。

The tax year is 1 April through 31 March.

#### 3.2 合併申報 Consolidated returns

稅法並未規定集團合併申報公司所得稅；每個實體必須單獨申報。

There is no provision for group treatment in the tax legislation; each entity must file a separate return.

#### 3.3 申報和繳納 Filing and payment

公司必須於會計年度結束後三個月內申報公司所得稅。緬甸國稅局要求所有納稅義務人採用自我核定系統 (SAS)。根據 SAS，納稅義務人申報年度所得稅並自我核定稅額。資本利得所得稅須在資產被處分後的一個月內申報 (資產處分之日應為合約簽署日、所有權過戶日或交付日，孰早者)。

公司須根據估計前個年度進出口貨物之所得總額，按季暫繳公司所得稅。暫繳稅額和扣繳稅額可在年度結算申報中抵減。緬甸國稅局 (IRD) 填發的繳款通知書將列明需繳納最終稅額的日期。根據 SAS，納稅義務人無需等待 SAS-1 支付最終稅額；納稅義務人可在申報年度公司所得稅支付最終稅額。溢繳稅額，將經緬甸國稅局發出自我核定確認函 (SAS-1) 後退稅。

The income tax return must be filed within three months from the end of the fiscal year. The Myanmar Internal Revenue Department (IRD) requires all taxpayers to use the SAS. Under the SAS, each taxpayer files an annual tax return and assesses their own tax liability. Transaction tax returns for capital gains must be filed within one month from the date of disposal of the capital assets (i.e., the earliest of the date of execution of the deed of disposal, the date title passes, or the date of delivery).

Advance payments must be made quarterly for corporate income tax purposes, based on the previous income year's income tax payable after considering advance corporate income tax payments on imports and exports of goods and taxes withheld at source in the previous year. The advance tax payments and any taxes withheld are creditable against the final tax liability. The date for settling the final tax liability is specified in the confirmation for self-assessment (SAS-1) issued by the IRD. Under the SAS, taxpayers are not required to wait for the SAS-1 to pay the final tax due; taxpayers may pay the final tax due at the time of filing the annual return. Excess tax paid will be refunded once the IRD has authorized and approved the refund.

### 3.4 罰款 Penalties

《稅收管理法》(TAL) 對於不遵循稅收相關規定制定各種罰款和利息。這些不僅適用於相關的納稅義務人，而且還適用於負責代扣代繳稅額並將其支付給緬甸國稅局的人員。

The Tax Administrative Law (TAL) sets a wide variety of penalties and interest for noncompliance relating to tax matters. These may apply not only to the relevant taxpayer, but also to persons responsible for withholding the tax and paying it to the IRD.

### 3.5 解釋函令 Rulings

納稅義務人可以根據 TAL 申請預先解釋函令。國稅局也有權發佈公開解釋函令，以符合法規遵循的一致性。

Taxpayers can request advance rulings under the TAL. The IRD also is empowered to issue public rulings for purposes of consistency and guidance in compliance matters.

# 4.0 個人稅

## Individuals Taxation

### 稅率 Rates

個人所得稅稅率 Individual income tax rate	課稅所得(緬元) Taxable income(MMK)	稅率 Rate
	不超過緬元 2,000,000 Up to MMK 2,000,000	0%
	緬元 2,000,001–10,000,000 MMK 2,000,001–10,000,000	5%
	緬元 10,000,001–30,000,000 MMK 10,000,001–30,000,000	10%
	緬元 30,000,001–50,000,000 MMK 30,000,001–50,000,000	15%
	緬元 50,000,001–70,000,000 MMK 50,000,001–70,000,000	20%
	超過緬元 70,000,000 Over MMK 70,000,000	25%
<b>租金所得稅稅率 Rental Income tax rate</b>		10%
<b>資本利得稅稅率 Capital gains tax rate</b>		10%

### 4.1 稅務居民 Residence

所有緬甸公民將被視為稅務居民。若外籍人士在課稅年度內在緬甸居住滿 183 天，將被視為緬甸居民。

All Myanmar citizens are treated as tax residents. A foreigner who lives in Myanmar for at least 183 days during the income year is considered a resident.

### 4.2 課稅原則 Basis

緬甸居民就其全球來源所得課稅。緬甸公民取得於境外工作之薪資所得免稅，但其他來源所得需課稅。

已視為緬甸居民之外籍人士須就其取得之全球所得來源課徵緬甸所得稅。非居民之外籍人士僅須就其取得緬甸來源所得課稅。

Residents are subject to Myanmar income tax on their worldwide income. Salary income of Myanmar citizens working abroad is exempt from tax; however, other sources of income are taxable.

Resident foreigners are subject to Myanmar income tax on their worldwide income. A nonresident foreigner is subject to tax only on income derived from Myanmar sources.

### 4.3 課稅所得 Taxable income

課稅所得包括薪資、資本利得、專業服務、經營業務、財產或者其他來源所得；以及任何未揭露來源所得。

Taxable income includes salary income and capital gains; income from a profession, business, property, or other sources; and any income that has escaped assessment.

### 4.4 稅率 Rates

薪資、專業服務或經營業務、資產及其他來源所得適用 0% 至 25% 的累進稅率。

居民個人的租金所得需課徵 10% 的稅。

未揭露來源所得將按 3% 至 30% 的累進稅率課徵。

外籍非居民於計算稅額扣抵或減免之前，其薪資所得應按 0% 至 25% 的累進稅率課稅。外籍非居民薪資以外所得均需按 22% 的稅率繳納所得稅。

Progressive rates ranging from 0% to 25% apply to income from salary, a profession, business, property, and other sources.

Rental income is subject to tax at a 10% rate for resident individuals.

Income that has escaped assessment is taxed at progressive rates ranging from 3% to 30%.

Nonresident foreigners are subject to tax on their salary income at progressive rates ranging from 0% to 25% before reliefs and exemptions. Income other than salary of nonresident foreigners is subject to a 22% income tax rate.

### 4.5 資本利得 Capital gains

本國籍居民、外籍居民或外籍非居民出售、交換或轉讓資本性質固定資產（如土地、建物、車輛、股票、債券等）產生之利得須按 10% 課徵資本利得稅。

A 10% tax is levied on gains from the sale, exchange, or transfer of capital assets (e.g., land, buildings, vehicles, shares, bonds, etc.) by a resident national, resident foreigner, or nonresident foreigner.

### 4.6 扣除額與免稅額 Deductions and allowances

可以扣除人壽保險所支付之保費。

居民個人可獲得課稅所得總額 20% 的基本扣除額，在一個課稅年度中最高可扣抵緬元 1,000 萬的門檻。在計算居民個人的應納稅額時，還可扣除配偶，子女和父母的扣除額。

Premiums paid on a life insurance policy are allowable as a deduction.

Resident individuals are granted a basic allowance deduction of 20% of total taxable income, up to a maximum threshold of MMK 10 million in a tax year. Allowances for a spouse, children, and parents also are deductible in calculating the taxable income of a resident individual.

#### 4.7 境外稅額扣抵 Foreign tax credit

無境外稅額扣抵的規定。

There is no foreign tax relief for individuals.

# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

課稅年度為 4 月 1 日至 3 月 31 日。

The tax year is 1 April through 31 March.

### 5.2 申報主體 Filing status

每位個人除薪資以外之所得都須單獨申報。有配偶者不允許合併申報。

Each individual receiving income other than salary is required to file a separate tax return. Married couples are not allowed to file a joint return.

### 5.3 申報和繳納 Filing and payment

雇主有義務在支付薪資予員工時從薪資中扣繳相關稅額。每月的扣繳稅額須在扣繳之日起 15 日內繳納給稅務機關。雇主也須在課稅年度結束後的三個月內向稅務機關申報年度薪資表。

針對其他所得，包括來自經營業務所得，繳納稅額要求如下：

- 對已收和應收所得應繳納每月商業稅；和
- 須根據年度預估總所得來支付每季暫繳所得稅。

暫繳稅額和扣繳稅額可在年度結算申報中抵減。最終稅額的繳納日期將在國稅局填發的自我核定確認函 (SAS-1) 中載明。

必須於課稅年度結束後三個月內申報所得稅。資本利得稅申報須在資產被處分之日起的一個月內申報 (資產處分之日應為合約簽署日、所有權過戶日或交付日，孰早者)，並在課稅年度結束後三個月內申報最終所得稅。

The employer is responsible for deducting income tax due from salary at the time the salary is paid. The tax withheld must be paid to the tax authorities within 15 days from the date of deduction. The employer is required to furnish an annual salary statement within three months of the end of the income year.

For other income, including income from a business, the tax payment requirements are as follows:

- Monthly commercial tax is payable on income received and receivable; and
- Quarterly advance income tax is payable based on the estimated total income for the year.

The advance payments and any taxes withheld are creditable against the final tax liability. The date for settling the final tax liability is specified in the confirmation for self-assessment (SAS-1) issued by the IRD.

Income tax returns must be filed within three months of the end of the tax year. Tax returns

for capital gains can be filed as transactional returns within one month from the date of disposal of capital assets (i.e., the earliest of the date of execution of the deed of disposal, the date title passes, or the date of delivery), followed by the final return within three months of the end of the tax year.

#### 5.4 罰款 Penalties

參考前述 3.0 企業稅務遵循下之《罰款》。

See ” Penalties” under ” Compliance for corporations,” above.

#### 5.5 解釋函令 Rulings

納稅義務人可以根據 TAL 申請預先解釋函令。國稅局也有權發佈公開解釋函令，以符合法規遵循的一致性。

Taxpayers can request advance rulings under the TAL. The IRD also is empowered to issue public rulings for purposes of consistency and guidance in compliance matters.



# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類別 Type of payment	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	0%	0%	0%
利息 Interest	0%	0%	0%/15%	15%
權利金 Royalties	10%	10%	15%	15%
技術服務費 Fees for technical services	0%/2%	0%/2%	2.5%	2.5%

#### 6.1 股利 Dividends

支付予居民或非居民之股利皆不須扣繳稅額。

No tax is imposed on dividends paid to a resident or a nonresident.

#### 6.2 利息 Interest

支付予居住者之利息不需扣繳稅額；支付予非居住者之利息需按稅率 15% 扣繳，除非依適用的租稅協定予以減免。具非居住者身份之外國銀行所設立登記之分行，利息所得不需扣繳。

No tax is withheld on interest paid to a resident, but a 15% rate applies on interest paid to a nonresident, unless the rate is reduced under an applicable tax treaty. Registered branches of foreign banks that have nonresident status are exempt from withholding on interest income.

#### 6.3 權利金 Royalties

支付予居住者的權利金需按稅率 10% 扣繳；而支付予非居住者的權利金，則需按稅率 15% 扣繳，除非依適用的租稅協定予以減免。

Royalties paid to a resident are subject to a 10% withholding tax; the rate is 15% for royalties paid to a nonresident, unless the rate is reduced under an applicable tax treaty.

#### 6.4 技術服務費 Fees for technical services

針對未分類為權利金的技術服務費扣繳稅額請參考下述《6.6. 其他》說明。

Fees for technical services that are not classified as royalties are subject to withholding tax as described in "Other," below.

## 6.5 分公司匯出稅 Branch remittance tax

無分公司匯出稅。

There is no branch remittance tax.

## 6.6 其他 Other

向非緬甸居住者支付因購買緬甸境內貨物和勞務之款項，須扣繳稅率 2.5%(政府機構向居住者支付購買緬甸貨物及勞務，則須扣繳 2%)。其他類型的付款人支付予緬甸居住者在緬甸境內採購商品和服務的款項無需扣繳。

Payments to nonresidents for the procurement of goods and services within Myanmar are subject to a 2.5% withholding tax (2% for payments made by government bodies to residents; payments made by other types of payers to residents for the procurement of goods and services within Myanmar are not subject to withholding tax).

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

無移轉訂價規定。

There are no transfer pricing rules.

### 7.2 利息扣除額限制 Interest deduction limitations

無利息扣除額限制規定。

There are no interest deduction limitations.

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

無受控外國公司規定。

There are no CFC rules.

### 7.4 混合錯配 Hybrids

無反混合錯配規定。

There are no anti-hybrid rules.

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

基於 TAL，國稅局人員有權審查交易的經濟實質和不允許適用租稅優惠。請參考下述《7.9 其他》。

Under the TAL, IRD officers are empowered to review the economic substance of a transaction and deny tax benefits. See "Other," below.

### 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。

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，但請參考下述《7.9 其他》。

There is no general anti-avoidance rule, but see "Other," below.

## 7.9 其他 Other

TAL 加入了反避稅條款，以解決刻意避稅計劃。它授權國稅局得拒絕任何詐欺或缺乏經濟實質基礎交易的租稅優惠。

The TAL, introduced an anti-avoidance provision to address aggressive tax avoidance schemes. It empowers the IRD to deny any tax benefits for transactions that either are fraudulent or lack economic substance.

## 8.0 商業稅和特定商品稅

### Commercial tax and specific goods tax

#### 稅率 Rates

標準稅率 Standard rate	5% (商業稅) / 5%-80% (特定商品稅) 5% (commercial tax) / 5%-80%(specific goods tax)
減免稅率 Reduced rate	無 None

#### 8.1 應稅交易 Taxable transactions

緬甸不課徵加值型營業稅，然針對銷售貨物和勞務須課徵商業稅。商業稅適用於所有的貨物及勞務交易，除非該交易符合免稅規定。

此外，在緬甸進口、製造或出口特定商品 (目前有 15 種商品) 都要課徵特定商品稅。

Myanmar does not levy a VAT, but a commercial tax is levied as a turnover tax on goods and services. The commercial tax applies to all goods and service transactions unless the transactions are listed as exempt.

In addition, a specific goods tax (SGT) is imposed on specific goods (currently 15 types of goods) that are imported, produced in Myanmar, or exported.

#### 8.2 稅率 Rates

一般針對在緬甸境內的服務、進口、出口和貨物製造的商業稅稅率為 5%，對特定商品稅稅率為 5% 至 80%。

針對銷售 SIM 卡及啟用 SIM 卡為每張 SIM 卡為一次性商業稅緬元 20,000 元。網路服務的商業稅稅率為 15%。

The commercial tax rate generally is 5%, payable on services, imports, exports, and goods manufactured within the country. The SGT rates range from 5% to 80%.

The commercial tax on sales of SIM cards and activation of SIM cards is a one-time tax of MMK 20,000 per SIM card. Internet services are subject to commercial tax at a 15% rate.

#### 8.3 稅籍登記 Registration

商業稅之稅籍登記適用於緬甸居住者和從事商業活動之非居住者公司。

凡在緬甸境內進口、製造、出口特定商品的公司，均應為特定商品稅目的辦理稅籍登記。

Commercial tax registration applies to both Myanmar resident and nonresident entities engaged in commercial operations.

All companies that import, manufacture, and export specific goods in Myanmar must register for purposes of the SGT.

#### 8.4 申報和繳納 Filing and payment

商業稅須按每季度申報，並應在相關每季度結束後的 30 日內申報。每月應納稅額須在次月的第 10 日前完成繳納。年度申報須在課稅年度結束後的三個月內完成。

特定商品稅應在貨物銷售 / 出口特定貨物當月結束後 10 日內繳納。特定商品稅須按每季度在當季結束後 10 日內申報。

Commercial tax returns must be submitted on a quarterly basis and are due within 30 days from the end of the relevant quarter. Monthly payment of the tax is due by the 10th day of the following month. An annual return must be filed within three months from the end of a fiscal year.

SGT must be paid within 10 days after the end of the month in which the goods are sold/exported. The SGT return must be filed quarterly within 10 days after the end of the relevant quarter.

## 9.0 其他公司稅及個人稅

### 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，並且由國家層級徵收。

Unless otherwise stated, the taxes in this section apply to both companies and individuals and are imposed at the national level.

#### 9.1 社會福利 Social security

雇主須按員工基本薪資和工資之 3% 提撥社會保險金 ( 上限為緬元 9,000)。員工須按其薪資或工資總額 2% 提撥社會保險金，上限為緬元 6,000。

The employer must contribute 3% of an employee's basic salary and wages (capped at MMK 9,000) to social security. Employees must contribute 2% of their total salary and wages, capped at MMK6,000.

#### 9.2 薪酬稅 Payroll tax

雇主給付員工薪資時需辦理扣繳。

The employer must withhold tax on employment income.

#### 9.3 資本稅 Capital duty

無資本稅，但設立非公開發行公司、公開發行公司或設立登記分支機構須繳納設立登記費。

There is no capital duty, but registration fees apply upon the incorporation of a private company or public company or registration of a branch.

#### 9.4 不動產稅 Real property tax

無不動產稅。

There is no real property tax.

#### 9.5 轉讓稅 Transfer tax

除資本利得稅外，轉讓資本化資產沒有其他稅項，但請參見下述《9.6 印花稅》。

Aside from capital gains tax, there is no other tax on transfers of capital assets, but see under " Stamp duty," below.

#### 9.6 印花稅 Stamp duty

印花稅是根據《緬甸印花稅法》對需加蓋印花的各類文書進行課徵。例如協議或協議備忘錄、利潤分配合約、股份轉讓、租賃合約等。

Stamp duty is levied on various types of instruments required to be stamped under the Stamp Act, such as agreements or memoranda of agreements, profit sharing contracts, transfers of shares, lease agreements, etc.

### 9.7 淨財富稅 / 淨值稅 Net wealth/net worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax.

### 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無繼承稅或遺產稅，但根據協議安排的繼承和贈與須以財產的價值繳納登記費。

There is no inheritance tax or estate tax, but registration fees are payable for inheritances under an arrangement of settlement and for gifts, depending on the value of the property.

### 9.9 其他 Other

從事石油和天然氣，採礦，林業和漁業之公司中，須向政府繳納權利金。

對珠寶和寶石的銷售或進口課稅但不適用特定商品稅。

Government royalties are payable in the oil and gas, mining, forestry, and fishery industries.

A tax on sales or imports of jewelry and gemstones applies instead of SGT.



## 10.0 租稅協定

### Tax treaties

緬甸已簽署共 8 個租稅協定。（包含印度，南韓，寮國，馬來西亞，新加坡，泰國，英國和越南）

Myanmar has eight tax treaties (with India, Korea (ROK) , Laos, Malaysia, Singapore, Thailand, the UK, and Vietnam) .

## 11.0 稅務機關

### Tax authorities

緬甸國稅局（IRD）。

Internal Revenue Department（IRD）.

# 汶萊稅務重點

## Brunei Darussalam Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

汶萊元 (BND)

Brunei dollar (BND)

### 1.2 外匯管制制度 Foreign exchange control

儘管汶萊監督其外匯交易及資金流動，但並未有外匯管制制度。非居民允許開立當地銀行帳戶，且亦未限制非居民借款。

There are no foreign exchange controls in Brunei Darussalam (Brunei), although exchanges and movements of currency are monitored. Nonresident bank accounts are permitted, and there are no restrictions on borrowing by nonresidents.

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

上市公司 (public interest entities, PIEs) 企業須遵守國際財務報導準則 (IFRS)。非上市公司之企業須遵守汶萊會計準則 (BDAS)。

IFRS is required for public interest entities (PIEs). Non-public interest entities must comply with Brunei Darussalam Accounting Standards for Non-PIEs (BDAS-NON-PIE).

### 1.4 主要企業組織型態 Principal business entities

包含上市或私營之有限公司、合夥、獨資以及外國公司之分公司。外國企業於汶萊設立營運據點或在汶萊開業前，須向公司註冊局辦理註冊登記。

These are the public/private limited company, partnership, sole proprietorship and branch of a foreign company. A foreign company must register with the Registrar of Companies before establishing a place of business or commencing business activities in Brunei.

## 2.0 公司稅

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	依門檻金額課徵 18.5% 18.5% on a threshold basis
分公司稅率 Branch tax rate	18.5%
資本利得稅稅率 Capital gains tax rate	0%

#### 2.1 稅務居住者公司 Residence

在汶萊有實質管理及控制之公司，即為汶萊稅務居住者公司。

A company is resident in Brunei if it is managed and controlled in Brunei.

#### 2.2 課稅原則 Basis

公司須按發生或來源於汶萊之所得，或自汶萊境外匯入之收入納稅。分公司的課稅方式和子公司相同。

A company is subject to tax on income accruing in or derived from Brunei or received in Brunei from outside Brunei. Branches are taxed in the same way as subsidiaries.

#### 2.3 課稅所得 Taxable income

課稅所得包括源於貿易或經營活動、投資活動之所得，包括自先前未受汶萊核課稅捐之公司取得之股利、利息及權利金。特定收入享有免稅，例如取自於汶萊具納稅義務之公司之股利，以及特定政府和非營利機構的收入。公司收入不超過 100 萬汶萊元者將免納公司所得稅。

Taxable income includes income derived from a trade or business, as well as investment income, including dividends received from companies not previously assessed to tax in Brunei, interest and royalty income. Certain income is exempt, e.g. dividends received from a company subject to tax in Brunei and income of specific government and nonprofit organizations. Companies with revenue that does not exceed BND 1 million are exempt from corporate tax.

#### 2.4 稅率 Rate

營利事業所得稅稅率為 18.5%，並依以下門檻課稅：

- 課稅所得額在 100,000 汶萊元內之 25%，將依 18.5% 稅率課稅；
- 課稅所得額超過 100,000 汶萊元至 250,000 汶萊元之 50%，將依 18.5% 稅率課稅；
- 課稅所得額超過 250,000 汶萊元者，超過部分將依 18.5% 稅率課稅。

石油及天然氣業務公司之石油所得稅，依 55% 稅率課徵。

The corporate income tax rate is 18.5% and is charged on a threshold basis as follows:

- 25% of the first BND 100,000 of assessable income is charged at 18.5%;
- 50% of the next BND 150,000 of assessable income is charged at 18.5%; and
- The full amount of the remaining assessable income is charged at 18.5%.

Petroleum income tax at 55% applies to petroleum operations of oil and gas companies.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

參見「課稅所得」段落。

See above under “Taxable income.”

## 2.8 資本利得 Capital gains

不課徵資本利得稅。

There is no tax on capital gains.

## 2.9 虧損 Losses

虧損可後抵六年，惟不可前抵。

Losses may be carried forward for six years but may not be carried back.

## 2.10 境外稅額扣抵 Foreign tax relief

境外已繳納之稅額適用於扣抵在提供互惠減免之大英國協國家的境外來源所得繳納之稅款，但以該筆境外來源所得依汶萊稅率計算應課徵之稅額半數為限。

A tax credit is available for tax paid on foreign-source income in a commonwealth country that provides reciprocal relief, but it is limited to the tax assessed at half of Brunei’s rate.

## 2.11 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption regime.

## 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

符合新興產業資格者，可能享有免稅優惠。

特定薪酬及人員培訓費用可享有稅額扣抵。

從事出口業者可選擇以核准出口金額之 1% 納稅，用以替代營利事業所得稅。

A tax exemption may be available for pioneer industry companies. Tax credits are available for certain salaries and training expenditure.

Companies dealing with exports can opt to pay tax at a fixed rate of 1 % on approved exports, in lieu of corporate tax.



## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

課稅年度是曆年制。

The tax year is the calendar year.

#### 3.2 合併申報 Consolidated returns

不允許合併申報，每家公司都須獨立進行結算申報。

Consolidated returns are not permitted; each company must file a separate return.

#### 3.3 申報和繳納 Filing and payment

可使用電子申報系統 (OCP-STARS)。申報截止日期為課稅期間隔年的 6 月 30 日。依預估課稅所得額估列之應付稅款，須在公司會計年度終了後三個月內繳納。

An e-filing system (OCP-STARS) applies. The deadline for filing a return is 30 June of the year following the taxable period. Advance tax on estimated chargeable income must be paid within three months after the company's financial year end.

#### 3.4 罰款 Penalties

未申報將可能處以 1 萬汶萊元的罰款或監禁 12 個月。

A fine of BND 10,000 and imprisonment for 12 months may be imposed for failure to file.

#### 3.5 解釋函令 Rulings

不適用預先解釋函令。

Advance rulings are not granted.

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

個人所得稅稅率 Individual income tax rate	0%
資本利得稅稅率 Capital gains tax rate	0%

### 4.1 稅務居民 Residence

居住在汶萊，且在前一核課年度於汶萊實際居住或從事工作（不包括擔任公司董事）達 183 天或以上，則為汶萊稅務居民。

Individuals are resident if they reside in Brunei and are physically present or exercise an employment (other than as a director of a company) in Brunei for 183 days or more in the preceding year of assessment.

### 4.2 課稅原則 Basis

雖然所得稅法具有針對個人所得課稅之規範，但根據所得稅法附表二，個人所得免稅。

Although the Income Tax Act provides for the taxation of income derived by individuals, such income is exempt from tax under the second schedule of the act.

### 4.3 課稅所得 Taxable income

無課稅所得。

There is no taxable income.

### 4.4 稅率 Rates

參見「課稅原則」段落。支付予非稅務居民之董事報酬，須依 10% 扣繳稅率辦理扣繳。

See above under “Basis.” Remuneration paid to a nonresident director is subject to a 10% withholding tax.

### 4.5 資本利得 Capital gains

汶萊不對資本利得徵稅。

Brunei does not tax capital gains.

### 4.6 扣除額與免稅額 Deductions and allowances

因無課稅所得，故無扣除額與免稅額之適用。

There are no deductions or allowances, as income is not taxable.

#### 4.7 境外稅額扣抵 Foreign tax relief

所得稅法規定境外已繳納之稅額適用於扣抵在提供互惠減免之大英國協國家的境外來源所得繳納之稅款，但以該筆境外來源所得依汶萊稅率計算應課徵之稅額半數為限。但根據所得稅法附表二，個人所得免稅。

The Income Tax Act provides for a tax credit for tax paid on foreign-source income in a commonwealth country that provides reciprocal relief, limited to the tax assessed at half of Brunei's rate. However, income received by individuals is exempt from tax under the second schedule of the act.

# 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 the calendar year.

### 5.2 申報主體 Filing status

無需申報，故無申報主體。

There is no filing status, as there are no filing requirements.

### 5.3 申報和繳納 Filing and payment

無申報和繳納。

There are no filing or payment requirements.

### 5.4 罰款 Penalties

無需申報及繳納，故無罰款規定。

There are no penalties, as filing and payments are not required.

### 5.5 解釋函令 Rulings

無適用預先協議的解釋函令。

Advance rulings are not granted.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rate

支付款項類別 Type of Payment	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	0%	0%	0%
利息 Interest	0%	0%	2.5%	2.5%
權利金 Royalties	0%	0%	10%	10%
科技服務費用 Fees for technical services	0%	0%	10%	10%

### 6.1 股利 Dividends

無論股利是給付予稅務居住者或非稅務居住者，汶萊皆不對已納稅之股利扣繳。

Brunei does not levy withholding tax on dividends that have been assessed to tax, regardless of whether paid to a resident or a nonresident.

### 6.2 利息 Interest

給付予非稅務居住者之利息適用 2.5% 扣繳稅率，除非根據租稅協定適用優惠稅率。給付予稅務居住者之利息則不須扣繳。

Interest paid to a nonresident is subject to a 2.5% withholding tax, unless the rate is reduced under an applicable treaty. Interest paid to a resident is not subject to withholding tax.

### 6.3 權利金 Royalties

給付予非稅務居住者之權利金適用 10% 扣繳稅率，除非根據租稅協定適用優惠稅率。給付予稅務居住者之權利金則不須扣繳。

Royalties paid to a nonresident are subject to a 10% withholding tax, unless the rate is reduced under an applicable treaty. Royalties paid to a resident are not subject to withholding tax.

### 6.4 技術服務費 Fees for technical service

給付予非稅務居住者之技術服務費適用 10% 扣繳稅率。針對科學、技術、工業或商業知識或訊息支付使用費時，應按 10% 扣繳稅率扣繳稅款。給付予稅務居住者之技術服務費則不須扣繳。

Technical service fees paid to a nonresident are subject to a 10% withholding tax. Fees paid for the use of scientific, technical, industrial or commercial knowledge or information are subject to a 10% withholding tax. Technical service fees paid to a resident are not subject to withholding tax.

## 6.5 分公司匯出稅 Branch remittance tax

無分公司匯出稅。

There is no branch remittance tax.

## 6.6 其他 Other

支付予非稅務居住者之董事報酬及支付予非稅務居住者之管理費，須依 10% 扣繳稅率辦理扣繳。針對支付予非稅務居住者租金或有關使用動產之其他費用，亦須依 10% 扣繳稅率辦理扣繳。

Remuneration paid to a nonresident director and management fees paid to a nonresident are subject to a 10% withholding tax. A 10% withholding tax also is levied on rent or other payments made to a nonresident for the use of movable property

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

無移轉訂價規定。

There are no transfer pricing rules.

### 7.2 利息扣除額限制 Interest deduction limitations

無利息扣除額限制堆規定。

There are no interest deduction limitations.

### 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 錯配安排 Hybrids

無反混合錯配規定。

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。

There is no exit tax.

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

如果稅務機關認為某些交易或安排係為直接或間接減少或避免納稅義務目的而產生，則稅務機關可以忽略這些交易或安排之存在。

The tax authorities can disregard certain transactions and dispositions if they are satisfied that the purpose or effect of an arrangement is to directly or indirectly reduce or avoid a liability to tax.

# 8.0 加值型營業稅

## Value added tax

汶萊並無加值型營業稅或銷售稅。

Brunei does not have a VAT or sales tax.



## 9.0 其他公司稅及個人稅

### Other taxes on corporations and individuals

除非另有規定，否則本章節提到的公司和個人稅負都屬於聯邦課徵的範圍。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

#### 9.1 社會福利提撥 Social security contributions

僱主須提撥當地員工薪資的 5% 至員工信託基金，另亦需提撥 3.5% 的輔助養老金。此項規定只適用於汶萊公民和永久居住者。新的國家退休計畫預計於 2023 年施行，用以取代輔助養老金計畫。

The employer is required to contribute 5% of the wages of local employees to the Employees Trust Fund. A Supplementary Contribution Pensions (SCP) payment of 3.5% also is required. These rules apply to citizens and permanent residents of Brunei only. A new National Retirement Scheme is expected to be introduced in 2023, replacing the SCP scheme.

#### 9.2 薪酬稅 Payroll tax

無薪酬稅。

There is no payroll tax.

#### 9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

#### 9.4 不動產稅 Real property tax

儘管未對不動產徵稅，但位於斯里巴加灣市之建築物須繳交 12% 房屋稅。

Although no taxes are levied on property, a 12% building tax is levied on buildings located in Bandar Seri Begawan.

#### 9.5 轉讓稅 Transfer tax

無轉讓稅。

There is no transfer tax.

#### 9.6 印花稅 Stamp duty

針對各種商業文件，將按固定稅率或從價稅率課徵印花稅。

Stamp duties are levied at fixed or ad valorem rates on various business documents.

### 9.7 淨財富稅 / 淨值稅 Net wealth/net worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax.

### 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無繼承稅 / 遺產稅。

There is no inheritance tax or estate tax.

## 10.0 租稅協定

### Tax treaties

汶萊和 19 國家簽訂租稅協定。

Brunei has signed income tax treaties with 19 countries.

## 11.0 稅務機關

### Tax authorities

隸屬財政與經濟部之稅務單位。

Revenue Division under the Ministry of Finance and Economy.

# 寮國稅務重點

## Laos Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

寮國基普 (LAK)

Lao Kip (LAK)

### 1.2 外匯管制制度 Foreign exchange control

外國公司可於其企業銀行帳戶內，以寮國基普或外國貨幣存款。寮國銀行針對以外幣進行境內支付或以寮國基普兌換外國貨幣設有限制。

Foreign enterprises may deposit both LAK and foreign currencies in their bank accounts under the enterprise's name. The Bank of Laos restricts domestic payments in foreign currencies and limits the funds exchanged from LAK to foreign currencies.

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

寮國財務報導準則 (LFRS) 目前已逐步適用於大型企業和中小規模企業。但是，銀行、金融機構以及上市公司必須於 2026 年起全面採用國際財務報導準則 (IFRS)。每年須提交財務報表給會計和稅務主管機關。

Currently, the implementation of Lao Financial Reporting Standards (LFRS) is ongoing for large as well as small and medium-sized enterprises (SMEs). However, the use of International Financial Reporting Standards (IFRS) is mandated for banks, financial institutions, and listed companies, with full adoption allowed as from 2026. Financial statements must be filed annually with the accounting and tax authorities.

### 1.4 主要企業組織型態 Principal business entities

包含上市或私營之股份有限公司、合夥、個人獨資、辦事處以及外國公司之分公司。

These are the public/private limited company, partnership, individual enterprise (sole proprietorship), representative office, and branch of a foreign company.



# 2.0 公司稅

## Corporate taxation

### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	20% (標準稅率, standard)
分公司稅率 Branch tax rate	20% (標準稅率, standard)
資本利得稅稅率 Capital gains tax rate	2%

### 2.1 稅務居住者公司 Residence

寮國尚未對稅務居住者公司設有明確定義。但寮國租稅協定下，將透過固定營業場所經營全部或部分活動定義為常設機構。

在寮國法律下成立之實體，無論其收入來源，通常須就全球來源所得繳納稅款。在寮國經營業務之外國實體，須就寮國來源所得納稅。

There is no general definition of residence for tax purposes in Laos. However, Laos' tax treaties define a permanent establishment as a fixed place of business through which the business of an enterprise is wholly or partly carried on.

Entities incorporated under Laos law generally are taxed on their worldwide income, regardless of source. Foreign entities carrying on a business in Laos are subject to tax on their income derived in Laos.

### 2.2 課稅原則 Basis

於 2019 年 6 月 18 日通過的第 67/NA 號所得稅法明訂針對全球來源所得課稅，分公司課稅方法亦同。

Income Tax Law No. 67/NA, dated 18 June 2019 ( "income tax law" ) specifies that taxation applies on a worldwide basis. Branches are taxed in the same way as subsidiaries.

### 2.3 課稅所得 Taxable income

國內外企業皆就其於各類商業活動中賺取之利潤繳納公司所得稅。

公司所得稅之課稅所得額一般係按商業活動之淨利，加計不可扣除費用及減除所得稅法規定之可扣抵額計算。若納稅義務人未遵循會計準則或申報給付予海外供應商之內容不完整，則不能用實際發生數，而須以當年度收入總額乘以各營運活動之核定利潤率，再按公司所得稅率計算稅額。

Corporate income tax is collected from domestic and foreign businesses and is imposed on income from all types of business activities.

Taxable income for corporate income tax purposes generally is calculated as net income from business activities, plus nondeductible expenses, less allowable deductions as prescribed by the income tax law. Taxpayers that do not follow accounting standards or that file an

incomplete tax declaration and payment to nonresident overseas suppliers are subject to a mandatory corporate income tax, calculated as the annual gross income multiplied by the profit ratio for each type of activity and then charged at the corporate income tax rate.

## 2.4 稅率 Rate

標準公司所得稅率為 20%。其他稅率如下：

- 0.1%：適用於自願申報繳納加值型營業稅的微型企業。
- 3%：適用於新成立三年內的小型企業在加值型營業稅系統中註冊，此後適用標準公司所得稅率。
- 5%：適用於新成立三年內的中型企業在加值型營業稅系統中註冊，此後適用標準公司所得稅率。
- 5%：適用於教育、健康照顧和創新產業。
- 7%：適用於新科技及綠能產業。
- 13%：適用於在股票市場發行之公司，其於該市場發行後四年內，此後適用標準公司所得稅率。
- 22%：適用於生產、進口和供應菸草製品的公司。
- 未依加值型營業稅登記之微型企業，收入高於 5,000 萬寮國基普且低於 4 億（含）寮國基普者，按照企業收入金額和業務活動類型適用 1%至 3%之稅率。收入低於 5,000 萬（含）寮國基普之微型企業可免納公司所得稅。

The standard corporate income tax rate is 20%. Other rates are as follows:

- A 0.1% rate applies to micro enterprises that are voluntarily registered for VAT;
- A 3% rate applies for three years to newly established small enterprises that are registered in the VAT system, after which the standard corporate income tax rate applies;
- A 5% rate applies for three years to newly established medium-sized enterprises that are registered in the VAT system, after which the standard corporate income tax rate applies;
- A 5% rate applies to entities that conduct business activities in the education, health care, and innovation sectors;
- A 7% rate applies to entities that conduct business activities in the new technology and green energy sectors;
- A 13% rate applies to companies that are registered on the stock market for the first four years from the date of registration, after which the standard corporate income tax rate applies;
- A 22% rate applies to entities that produce, import, and supply tobacco product; and
- Micro enterprises who generate income above LAK 50 million and up to LAK 400million that are not registered for VAT are subject to rates ranging from 1% to 3%, depending on the amount of income and the type of business activity. Micro enterprises with income up to and including LAK 50 million are exempt from corporate income tax.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

股利收入不再列入公司所得稅計算。

Dividend income no longer is included in the calculation of corporate income tax.

## 2.8 資本利得 Capital gains

出售證券交易所上市股票之利得免稅。出售其他公司股份之所得，按賣價 2% 設算課徵資本利得所得稅。

出售被視為公司資產之土地及轉讓土地使用權、房屋、建物或含建物之土地之所得，須課徵公司所得稅。

Income from the sale of shares (other than shares listed on a securities exchange, which are exempt from tax) is subject to income tax at a rate of 2%, imposed on the selling price.

Income from the sale of land and transfers of land use rights, houses, structures, or land with structures that are considered assets of the entity are subject to corporate income tax.

## 2.9 虧損 Losses

採用會計準則之納稅義務人，其經寮國國家審計署或外部獨立審計員查核簽證之虧損可於取得稅務機構核准後五年內扣抵。林場和農業因自然災害發生之虧損可於發生營業利潤起連續十年內扣抵。虧損不得向以前年度追溯前抵。

Taxpayers that follow an accounting system may carry forward losses for five years if they obtain an audit certification from a state audit organization or an independent external auditor and approval from the tax authorities. Plantation and agriculture businesses that incur losses as a result of a natural disaster may carry forward the loss to offset their operating profit for 10 consecutive years. The carryback of losses is not permitted.

### 2.10 境外稅額扣抵 Foreign tax relief

寮國國內稅法並無境外稅額扣抵機制，但相關租稅協定或可降低雙重課稅之稅務負擔。

Lao domestic law does not provide for a credit for foreign taxes but relief may be available under a relevant tax treaty.

### 2.11 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.

### 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

根據 2016 年 11 月 17 日通過的投資促進法第 14/NA 號第九條至第十二條之規定，針對特定領域中特定項目之投資，可享有免納或減免公司所得稅。

Corporate income tax exemptions or reductions may be available for investments in certain sectors in particular areas in accordance with articles 9 through 12 of the Law on Investment Promotion No. 14/NA, dated 17 November 2016.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

除非停業、出售或轉讓年度或經會計和稅務主管機關核准採用非曆年制外，課稅年度通常為曆年制。

The tax year generally is the calendar year, except where business activities have ceased or have been sold or transferred, or if the taxpayer has obtained approval from the accounting and tax authorities to use a tax year other than the calendar year.

#### 3.2 合併申報 Consolidated returns

公司所得稅、加值型營業稅、特種貨物稅和其他個體所得之申報和繳納可採合併申報，當分公司的財務報表沒有併入其母公司財務報表時才需要進行合併申報，稅務主管機關在核定後會將歸屬於分公司所得之稅收分配予分公司設立登記地的稅務局。

Consolidated returns are allowed for corporate income tax, VAT, excise tax, and other entity income tax filings. Consolidated returns are needed only when a branch's financial statements are not combined with those of its parent company. After conducting its assessment, the tax authorities will allocate the tax revenue from the branch to the tax office in the province where the branch is registered.

#### 3.3 申報和繳納 Filing and payment

財務報表和所得稅申報書應於課稅年度次年 3 月 31 日前提交。納稅義務人須以半年為基礎預付公司所得稅款。前 6 個月之稅額，須於當年度 7 月 20 日前繳納；後 6 個月之稅額，須於次年度 1 月 20 日前繳納。

依據企業與稅務機關之協議，微型企業的公司所得稅之稅款可每月、每季、每半年或以年度為基礎支付。

公司所得稅以外之應納所得稅，一般於交易時課徵。若所得之收款人為非稅務居民且未在寮國辦理登記，則由付款人辦理扣繳並於交易後 15 個工作日內繳納。

Financial statements and tax returns are due by 31 March of the year following the tax year. The taxpayer must make advance payments of corporate income tax on a semi-annual basis. The first payment covering the first six months of the year must be made on or before 20 July and the second payment covering the last six months of the year must be made on or before 20 January of the following year.

Corporate income tax for micro enterprises may be due on a monthly, quarterly, biannual, or annual basis, depending on their contract with the tax authorities.

Income that is subject to income tax (other than corporate income tax) generally is subject to

tax at the time of payment. If the recipient of the income is nonresident and nonregistered in Laos, the payer generally is required to withhold and pay the tax within 15 working days of the transaction.

### 3.4 罰款 Penalties

延遲繳納稅款之每日罰款為應付稅額的 0.1%。延遲申報之每月罰款為 500,000 寮國基普。針對短漏報或開立不正確或不完整之稅務發票，將處以應納稅額 50% 的罰款。未遵循相關規定申報收入或提交所得稅申報書及年度會計文件（包括無法配合稅務機關之調查）者，將處以應納稅額 30% 至 100% 的罰款。

納稅義務人收到應補稅額和罰款通知後，應於 15 日內向稅務機關繳納，最多允許三次通知，也就是相當於要在 45 日的期限內繳納完畢。若未支付罰款之納稅義務人依案件嚴重性可能面臨主管機關自納稅義務人之寮國銀行帳戶存款扣款、停業、撤銷商業登記和許可證，或其他處罰。

A fine of 0.1% of the tax payable applies per day for the late payment of taxes. A fine of LAK 500,000 per month applies for late filing. A penalty is imposed for underreporting or for the issuance of incorrect or incomplete tax invoices at a rate of 50% of the tax payable. Noncompliance relating to income declaration or the submission of a tax return or annual accounting documents, including the failure to cooperate with an inspection by the tax authorities, is subject to penalties at rates ranging from 30% to 100% of the tax payable.

Once notified of any outstanding tax and penalties, the taxpayer has 15 days to pay the amount due to the tax authorities. A maximum of three notifications, equivalent to a 45-day period, are permitted for settlement. Failure to pay may result in a charge levied on the taxpayer's Laotian bank account, suspension of the taxpayer's business, revocation of the taxpayer's enterprise registration or trading license, or other sanctions, depending on the gravity of the case.

### 3.5 解釋函令 Rulings

可向稅務機關申請特定或一般（不具名）解釋函令，惟特定或一般解釋函令可能無法適用於其他企業。

Specific or general ( "no name" ) rulings can be requested from the tax authorities. A specific or general ruling may not necessarily be applicable to another entity.

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

個人所得稅率 Individual income tax rate	課稅所得 Taxable income (LAK)( 寮國基普 )	稅率 Rate
	130 萬 Up to LAK 1,300,000	0%
	LAK 1,300,001 - 5,000,000	5%
	LAK 5,000,001 - 15,000,000	10%
	LAK 15,000,001 - 25,000,000	15%
	LAK 25,000,001 - 65,000,000	20%
	超過 6,500 萬 Over 65,000,000	25%
資本利得稅率 Capital gains tax rate		2%

### 4.1 稅務居民 Residence

個人於寮國有永久居住地址、居住、生活或是在寮國經營事業，則為寮國稅務居民。除非適用租稅協定，否則寮國稅務居民亦包括在寮國工作取得薪資之個人及居住至少 183 天之個人。此外，外國人取得寮國來源所得須課稅，不論該外國人居住於寮國境內之天數，或是成本否由當地企業負擔。

A resident is defined as a person who has a permanent residential address, resides, earns a living, or operates a business in Laos. A resident also is a person who receives compensation income for work performed in Laos and who has stayed in Laos at least 183 days, unless a tax treaty applies. In addition, income is taxed in Laos if a foreigner receives income in Laos, regardless of the number of days the foreigner has resided there, or if there is a recharge to the host entity in Laos.

### 4.2 課稅原則 Basis

寮國公民須就其全球所得課稅。然而，外國人僅需就其於寮國境內執行工作所獲得之報酬課稅。

Lao citizens are taxed on their worldwide income. However, foreigners are taxed only on income earned for work performed in Laos.

### 4.3 課稅所得 Taxable income

除另有豁免外，個人受雇所得需繳納所得稅。

股利、租金收入、貸款利息、權利金、資本利得、租賃所得、自由職業者所得、線上銷售所得等，除非適用豁免條款者，否則皆須課徵個人所得稅。

Employment income is subject to income tax unless otherwise exempt.

Dividends, rental income, interest on loans, royalties, capital gains, leasing income, freelance income, income from online sales, etc. generally are subject to income tax, unless an exemption applies.

#### 4.4 稅率 Rates

月收入低於 130 萬寮國基普及員工社會保障月提撥款皆免課徵所得稅。

受雇所得依 0% 至 25% 的累進稅率課徵所得稅，其他所得於給付時課徵所得稅。

Monthly income of less than LAK 1.3 million and monthly employee social security contributions are exempt from income tax.

Employment income is subject to tax at progressive rates ranging from 0% to 25%. Other types of income are subject to income tax at the time of payment.

#### 4.5 資本利得 Capital gains

出售證券交易所上市的股票免稅。出售其他股份之所得，按賣價之 2% 課徵資本利得所得稅；出售土地之收入及轉讓土地使用權、房屋、建物或具建物之土地，按賣價 2% 課徵資本利得所得稅。

Income from the sale of shares (other than shares listed on a securities exchange, which are exempt from tax) is subject to income tax at a rate of 2%, imposed on the selling price.

Income from the sale of land and from transfers of land use rights, houses, structures, or land with structures is subject to income tax at a rate of 2% imposed on the selling price.

#### 4.6 扣除額與免稅額 Deductions and allowances

若受雇者扶養無謀生能力且無收入之特定親屬（如：父母或未滿 18 歲之子女），可列報扣除額。每位納稅義務人最多列報三位扶養親屬之扣除額，每位受扶養親屬之扣除額上限為每年 500 萬寮國基普。

現金或實物津貼皆須課徵個人所得稅，但每月本薪低於 200 萬寮國基普的員工，其所領取之加班費免課徵個人所得稅。

Employees may get a tax deduction if they provide annual financial support to qualified dependents (i.e., parents or children under 18 years old) who are unable to work and have no income. The deduction is allowed for up to three dependents per taxpayer, capped at LAK 5 million per dependent per year.

Allowances in cash or in-kind are subject to individual income tax. However, overtime pay



received by an employee whose basic monthly salary does not exceed LAK 2 million is exempt from individual income tax.

#### 4.7 境外稅額扣抵 Foreign tax relief

除租稅協定外，寮國國內法無境外稅額減免規定。

Lao domestic law does not provide for a credit for foreign taxes but relief may be available under a relevant tax treaty.

# 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 the calendar year.

### 5.2 申報主體 Filing status

有多種來源所得之個人需於年度個人所得稅結算申報書中申報所有所得。申報方式以個人為單位。

Individuals who have multiple sources of income must report all income on their annual individual income tax return. Each individual must file a separate return.

### 5.3 申報和繳納 Filing and payment

年度個人所得稅應於隔年 3 月 31 日前申報及繳納。其他所得通常須於交易後 15 個工作日內辦理扣繳。雇主應就員工薪資所得辦理扣繳，並於次月 20 日前繳付扣繳稅款予稅務機關。薪資所得稅之扣繳應透過稅收資訊系統 (TAXRIS) 提交，且必須通過網路銀行或在有國庫帳戶的銀行和國庫辦公室櫃檯進行支付。

Annual individual income tax filing and payment is required on or before 31 March of the following year. Other types of income generally are subject to withholding tax, which is due within 15 working days of the transaction. Employers generally are responsible for withholding the tax due on employment income and for remitting the tax on or before the 20th day of the following month to the tax authorities where they are registered. Salary tax must be submitted through the Tax Revenue Information System (TAXRIS) and payment must be made via e-banking or at the bank with the National Treasury account and at the National Treasury office counter.

### 5.4 罰款 Penalties

雇主未申報薪酬所得稅或延遲繳納稅款，將每日處以應付金額 0.1% 之罰款。延遲申報將每月處以 50 萬寮國基普之罰款。針對於查核期間發現短漏報薪資所得稅者，將合計處以應納稅額 50% 之罰款。

A fine of 0.1% of the payable amount per day applies to an employer for failure to file the salary income tax return, and for the late payment of taxes. A fine of LAK 500,000 per month applies for late filing. An underpayment of salary income tax discovered during a tax assessment is subject to a fine totaling 50% of the tax payable.

## 5.5 解釋函令 Rulings

可以向稅務機關申請提供解釋函令。但實務上不常見個人稅務解釋函令。

Rulings may be requested from the tax authorities but, in practice, individual tax rulings are not common.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類別 Type of payment	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	10%	10%	10%	10%
利息 (支付予金融機構除外) Interest (other than to a financial institution)	0%	0%	0%/10%	0%/10%
權利金 Royalties	0%	0%	5%	5%
技術服務費用 Fees for technical services	0%	0%	1.4% to 6%	1.4% to 6%

#### 6.1 股利 Dividends

給付予稅務居民或非稅務居民之個人及法人股利時依 10% 扣繳稅率辦理扣繳。若適用租稅協定，則給付予非居住者可採用優惠扣繳稅率。

Dividends paid to resident and nonresident individuals and legal entities are subject to a 10% withholding tax. The withholding tax rate on dividends paid to nonresidents may be reduced under a tax treaty.

#### 6.2 利息 Interest

除給付予銀行和金融機構外，給付予非稅務居民之個人及法人利息時適用 10% 扣繳稅率，但來自存款、政府債券和公司債券之利息為免稅。若適用租稅協定，則給付予非稅務居民利息可採用優惠扣繳稅率。給付予稅務居民之利息時無需扣繳。稅務居民之個人及法人之利息收入應依所得稅法向稅務主管機關納稅。

Interest paid to nonresident individuals and legal entities (other than banks and financial institutions) is subject to a 10% withholding tax. However, interest earned on deposits, government bonds, and debentures is exempt. The withholding tax rate on interest paid to a nonresident may be reduced under a tax treaty. There is no withholding tax on interest paid to residents. Interest income received by resident individuals and legal entities is subject to income tax that must be paid directly by the recipient to the tax authorities.

#### 6.3 權利金 Royalties

支付給非稅務居民之個人及法人權利金時適用 5% 扣繳稅率。若適用租稅協定，則給付予非稅務居民權利金可適用優惠扣繳稅率。給付予稅務居民之權利金時無需扣繳，稅務居民之個人及法人之權利金收入應依所得稅法向稅務主管機關納稅。

Royalties paid to nonresident individuals and legal entities are subject to a 5% withholding tax. The withholding tax rate on royalties paid to a nonresident may be reduced under a tax treaty. There is no withholding tax on royalties paid to residents. Royalty income received by resident individuals and legal entities is subject to income tax that must be paid directly by the recipient to the tax authorities.

#### 6.4 技術服務費 Fees for technical services

給付予非稅務居民之服務費須視服務類型依 1.4%至 6%扣繳稅率辦理扣繳。給付予稅務居民之服務費無須扣繳。

Service fees paid to nonresidents are subject to a withholding tax ranging from 1.4% to 6% (depending on the type of service). There is no withholding tax on service fees paid to residents.

#### 6.5 分公司匯出稅 Branch remittance tax

無分公司匯出稅。

There is no branch remittance tax.

#### 6.6 其他 Other

寮國公司須就支付予外國實體或個人有關產生寮國來源所得之商業活動之款項，辦理扣繳公司所得稅。稅率依產生收入之活動而不同。

A Lao company must withhold corporate income tax from any payments made to a foreign entity or an individual for business activities that generated income in Laos. The rates vary depending on the activity that generated the income.

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

現行法規參考 OECD 之移轉訂價法規。但目前機制仍未健全。

Current legislation makes reference to the OECD transfer pricing rules. However, there currently is no mechanism in place for enforcement.

### 7.2 利息扣除額限制 Interest deduction limitations

給付予股東和非與營運有關之利息支出無法作為所得稅可扣除費用。

Interest paid to shareholders that is not related to the entity's business is not allowed as a deductible expense.

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

無受控外國公司相關法規。

There are no CFC rules.

### 7.4 混合錯配 Hybrids

無反混合錯配規定。

There are no anti-hybrid rules.

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

無經濟實質要求法規。

There are no economic substance rules.

### 7.6 揭露要求 Disclosure requirements

無揭露要求。

There are no disclosure requirements.

### 7.7 離境稅 Exit tax

無離境稅，但在公司歇業以前，稅務機關會進行稅務評估，確認公司之稅務遵循情形以核發完稅證明。

There are no exit tax rules, but before a company is shut down, the tax authorities will make a tax assessment before issuing a tax payment certificate verifying the company's compliance with its tax obligations.

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

無一般反避稅條款。

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	7%
優惠稅率 Reduced rate	0%

#### 8.1 應稅交易 Taxable transactions

寮國針對商品銷售、提供服務及進口課徵加值型營業稅。

VAT is levied on the sale of goods and the provision of services in Laos, and on imports.

#### 8.2 稅率 Rates

自 2022 年 1 月 1 日起標準稅率為 7%，特定產品和服務為免稅，出口商品至境內經濟特區和境外則為零稅率。支付予非稅務居民公司之服務費需課徵 7% 的加值型營業稅。

The standard rate is 7% with effect as from 1 January 2022. Certain goods and services are exempt, and a zero rate applies to exports of goods to economic zones in Laos and abroad. Service fees paid to a nonresident company are subject to 7% VAT.

#### 8.3 稅籍登記 Registration

除微型企業外，個人、法人和機構團體須辦理加值型營業稅稅籍登記。

Individuals, legal entities, and organizations must register for VAT, with the exception of micro enterprises.

#### 8.4 申報和繳納 Filing and payment

針對商品或服務之銷售，需於次月 20 日前繳納每月加值型營業稅。加值型營業稅之申報應透過稅收資訊系統 (TAXRIS) 提交，且必須通過網路銀行或在有國庫帳戶的銀行和國庫辦公室櫃檯進行支付。針對進口，加值型營業稅須在繳納關稅時全額支付。

For sales of goods or services, VAT is payable monthly by the 20th day of the following month. VAT returns must be submitted through the TAXRIS system and payment made via e-banking or at the bank holding the National Treasury account and at the National Treasury office counter. For imports, VAT must be paid in full at the time of the payment of customs duties.

## 9.0 其他公司稅及個人稅

### Other taxes on corporations and individuals

除非另有規定，否則本章節提到的公司和個人稅負都屬於聯邦課徵的範圍。

Unless otherwise stated, the taxes in this section apply to both companies and individuals and are imposed at the national level.

#### 9.1 社會福利提撥 Social security contributions

雇主必須以其員工月薪及其他福利的 6% 提撥至社會保險，每名員工每月最高限額為 27 萬寮國基普。社會保險提撥適用之員工薪資及其他福利級距上限為 450 萬寮國基普，而員工之自提費率為 5.5%。

The employer must contribute to social security 6% of the total monthly salaries and other benefits paid to its employees, up to a maximum of LAK 270,000 per month per employee. The employee's monthly salary and other benefits for purposes of the social security contribution is capped at LAK 4.5 million. The employee's contribution rate is 5.5%.

#### 9.2 薪酬稅 Payroll tax

雇主應就員工薪酬收入辦理扣繳，並於次月 20 日前支付予雇主所屬之稅務機關。

Tax on employment income is withheld by the employer and remitted to the tax authorities where the employer is registered by the 20th day of the following month.

#### 9.3 資本稅 Capital duty

無資本稅。

There is no capital duty

#### 9.4 不動產稅 Real property tax

依多種稅率課徵土地稅。此稅適用個人和企業。

A tax on land is levied at varying rates. The tax applies to both individuals and corporations.

#### 9.5 轉讓稅 Transfer tax

無轉讓費。

There is no transfer tax.

#### 9.6 印花稅 Stamp duty

依多種稅率課徵文件登記費。

Document registration fees apply at varying rates.



### 9.7 淨財富稅 / 淨值稅 Net wealth/worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax.

### 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

繼承自二親等 ( 祖父母、父母、配偶、兄弟姊妹、子女、領養子女、女婿、兒媳、或孫子女 ) 以外之財產，需課徵 2% 之所得稅。

A 2% income tax is imposed on assets inherited from a person other than a grandparent, parent, spouse, sibling, child, adopted child, son-in-law, daughter-in-law, or grandchild.

### 9.9 其他 Other

對進行危害環境活動之個人、法人和機關團體課徵環境稅。

針對特定產品課徵特種貨物稅，稅率為 3% 至 100%。

Environmental tax is levied on individuals, legal entities, and organizations that conduct activities that harm the environment.

Excise tax is imposed on certain products at rates ranging from 3% to 100%.

## 10.0 租稅協定

### Tax treaties

寮國已與 12 國家簽訂了所得稅租稅協定。

Laos has concluded income tax treaties with 12 countries.

## 11.0 稅務機關

### Tax authorities

財政部的稅務部門。

Tax Department of the Ministry of Finance.

# 印度稅務重點

## India Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 最新動態 Recent developments

有關印度的最新稅務動態，請參閱 [Deloitte tax@hand](#)。

For the latest tax developments relating to India, see [Deloitte tax@hand](#).

### 1.1 貨幣制度 Currency

印度盧比 (INR)

Indian Rupee (INR)

### 1.2 外匯管制制度 Foreign exchange control

印度已對外匯交易與資本流動管制措施進行簡化。除非央行 (Reserve Bank of India, RBI) 特別禁止或列為監督項目，資本帳戶得自由交易。儘管部分產業 (例如國防、民航、電信、銀行、保險、退休金與零售業等) 設有外國人投資限制，大部分的產業已開放外國人進行投資。此外，外部商務借貸規範 (External Commercial Borrowing, ECB) 亦開放所有可接受外國人直接投資的印度企業赴海外發行舉借外債。

外國投資可透過多種金融工具進行，政府將前述金融工具劃分為債權或非債權金融工具。債權金融工具的相關規範係由央行執掌，而非債權金融工具的相關規範則由財政部負責。前述債權或非債權金融工具之相關規章及辦法已由主管機關頒布。

為了管制外國投資者於新冠肺炎 (COVID-19) 疫情期間對印度公司進行投機性收購，對於來自與印度陸地邊界相鄰國家的個體，或該投資個體的實質受益人位於這些國家或屬該國家公民，必須事先取得政府核准後才可投資印度。為了鬆綁外國投資，財政部與央行於 2022 年 8 月公佈了更友善的外國投資框架，內容包括相關規範、施行細則和指引，就現行法規進行許多變更，其中包括導入外國直接投資和外國證券投資的概念等，亦導入「戰略產業」之概念；另一方面，廢除就外國投資款項延遲給付需取得央行事先核准之要求，得對子公司或孫公司或代表其向金融機構提供信用擔保、在充分保障措施下允許返程投資之架構安排及導入延遲提交報告費用之要求等。

There is a simplified regulatory regime for foreign exchange transactions and liberalized capital account transactions. Current account transactions are permitted unless specifically prohibited and are monitored by the Reserve Bank of India (RBI), the central bank. Foreign investment is permitted in most industries, although sector-specific caps apply to foreign investment in certain sectors, including defense, civil aviation, telecommunications, banking, insurance, pensions, and retail. The External Commercial Borrowing (ECB) framework permits all entities eligible to receive foreign direct investment to raise ECB.

The foreign investment can be made in various instruments classified either as debt or non-debt instrument as noticed by government. The RBI is responsible for regulating debt

instruments, and the Ministry of Finance for regulating non-debt instruments in accordance with the rules and regulations governing both types of instrument.

To regulate opportunistic takeovers and acquisitions of Indian companies by foreign investors as a consequence of the COVID-19 pandemic, prior government approval is required for investment from entities based in countries that share a land border with India or where the beneficial owner of an investing entity is situated in, or a citizen of, such a country. With a view to liberalize overseas investment, the Ministry of Finance and RBI notified new overseas investment framework consisting of rules, regulations and directions in August 2022, with a host of changes such as introduction of concept of Overseas Direct Investment and Overseas Portfolio Investment, introduction of concept of "strategic sector"; dispensing with the requirement of approval for deferred consideration, issuance of corporate guarantees to or on behalf of second or subsequent level step down subsidiary, permissibility of round-trip structures with adequate safeguards, introduction of late submission fee for delayed filings, etc.

### 1.3 主要企業組織型態 Principal business entities

包括大眾或私人有限責任公司、單一個人公司 (由具印度公民身份且屬印度居民之個人持有)、合夥企業、有限合夥企業 (LLP)、獨資企業、受監管的投資信託基金以及外國公司的分支機構 / 聯絡辦事處 / 專案辦公室或現場辦事處。

These are the public/private limited liability company; one-person company (owned by an Indian citizen who also is resident in India); partnership firm; limited liability partnership (LLP); sole proprietorship; trust established as a regulated investment vehicle; or branch office, liaison office, project office, or site office of a foreign corporation.



# 2.0 公司稅

## Corporate taxation

### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	15%/22%/25%/30% (境內公司, 包含附加費及捐費, 最高為 34.944%)/40%(外國公司, 包含附加費及捐費, 最高為 43.68%) 15%/22%/25%/30% (domestic companies, maximum 34.944%, including surcharge and cess)/40% (foreign companies, maximum 43.68%, including surcharge and cess)
分公司稅稅率 Branch tax rate	40% (包含附加費及捐費, 最高為 43.68%) 40% (maximum 43.68%, including surcharge and cess)
資本利得稅稅率 Capital gains tax rate	0%/10%/15%/20%/30% (特定情況下加徵附加費及捐費) 0%/10%/15%/20%/30% (plus surcharge and cess in certain cases)

### 2.1 稅務居住者公司 Residence

若一家公司在相關課稅年度於印度設立或實際管理處所於印度境內，該公司即為印度居住者公司。

對於合夥企業、有限合夥企業或其他非個人之個體而言，若其任何一部分管理控制活動在印度境內發生，則應視為印度居住者。

A corporation is resident if it is incorporated in India or if its place of effective management for the relevant tax year is in India.

A partnership firm, LLP, or other nonindividual entity is considered resident in India if any part of the control and management of its affairs takes place in India.

### 2.2 課稅原則 Basis

印度居住者公司按其全球所得合併課稅；非印度居住者公司僅就印度來源所得課稅。印度來源所得包括處分境外公司股份產生之資本利得，但該股份實際價值直接或間接由境內資產構成。若非印度居住者公司因與印度客戶交易金額超過特定的貨幣性與非貨幣性門檻而在印度創造重大「經濟存在」時，則該收益將被視為印度來源所得。印度居住者公司若有境外所得，應併入其公司所得額並採與印度來源所得相同之方式課稅。外國公司之分支機構應比照外國公司課稅。

Residents are taxed on worldwide income; nonresidents are taxed only on Indian-source income. Indian-source income may include capital gains arising from the transfer of any share or interest in a company or entity registered or incorporated outside India if the share or interest directly or indirectly derives its substantial value from assets located in India. Non-residents can create a significant economic presence in India by breaching certain monetary and non-monetary thresholds of transaction with Indian customers and such income would be considered to be Indian-sourced. Foreign-source income derived by a resident company is subject to corporate income tax in the same way as Indian-source income. A branch of a foreign corporation is taxed as a foreign corporation.

### 2.3 課稅所得 Taxable income

應按公司利潤課稅，利潤係包含營業 / 貿易活動、被動所得及資本利得。源自於間接處分位於印度之特定資產之所得亦視為課稅所得。一般營業費用與其他特別項目得於計算課稅所得時抵減。

Tax is imposed on a company's profits, which consist of business/trading income, passive income, and capital gains. Income resulting from the indirect transfer of certain assets located in India is included. Normal business expenses, as well as other specified items, may be deducted in computing taxable income.

### 2.4 稅率 Rate

以下就一般公司稅率及優惠公司稅率分別敘明。

#### 一般公司稅率

就一般公司稅率而言，境內公司之標準公司稅率為 30%，外國公司及其分支機構為 40%。若將附加費用及捐費納入考量，則境內公司與外國公司之最高有效稅率則分別為 34.944% 及 43.68%。

在特定期間內（通常是相關財務年度之前兩個財務年度）總營業額或總收入不超過 40 億印度盧比的境內公司則適用 25% 的標準公司稅率（附加費和捐費另計）。

非公司納稅義務人，例如合夥企業或有限責任合夥企業，需適用 30% 的標準稅率（附加稅和捐費另計）。

#### 優惠公司稅率

境內公司若未申請特定稅務抵減或租稅優惠且符合特定要件，可適用 22% 公司優惠稅率（附加費用及捐費另計）。

境內製造公司（於 2019 年 10 月 1 日後設立）於 2024 年 3 月 31 日前開始從事製造活動，若符合特定要件，製造或生產活動之收入或附屬收入得適用 15% 公司稅率（附加費及捐費另計）。其他收入則是按納稅義務人選擇之稅率制度適用 22% 或 25% 公司稅率（附加費及捐費另計）。

There are two tax regimes in India, the regular taxation regime and the concessional tax regime.

#### Regular taxation regime

Under the regular taxation regime, the standard corporate income tax rate is 30% for domestic companies and 40% for foreign companies and branches of foreign companies. Taking into account applicable surcharge and cess, the highest effective rate is 34.944% for domestic companies and 43.68% for foreign companies.

A 25% rate (plus applicable surcharge and cess) applies for a financial year to domestic

companies with total turnover or gross receipts not exceeding INR 4 billion during the specified period (generally the financial year two years prior to the relevant financial year).

Noncorporate taxpayers, such as a partnership firm or an LLP, are subject to a standard rate of 30% (plus applicable surcharge and cess).

### Concessional taxation regime

Domestic companies that forgo claiming certain specified tax deductions and incentives may elect a concessional taxation regime with a reduced corporate income tax rate of 22% (plus applicable surcharge and cess), subject to certain conditions. Certain resident manufacturing companies (incorporated on or after 1 March 2016), may elect a 25% rate (plus applicable surcharge and cess) where the company does not claim certain specified tax deductions and incentives.

Domestic manufacturing companies incorporated on or after 1 October 2019 that commence manufacturing activities on or before 31 March 2024 may elect a reduced 15% corporate income tax rate (plus applicable surcharge and cess) on income derived from or incidental to manufacturing or production activities, provided certain conditions are fulfilled. Other income is subject to corporate income tax at 22% or 25% (plus any applicable surcharge and cess), depending on the relevant tax regime chosen by the taxpayer.

## 2.5 附加稅 Surtax

境內公司所得若超過印度盧比 1,000 萬元者，應加徵 7% 附加費；若境內公司所得超過印度盧比 1 億元者，應加徵 12% 附加費；境外公司附加費則分別為 2% 及 5%。若境內公司採用優惠公司稅率，無論收入多寡則應加徵 10% 附加費。收入超過印度盧比 1,000 萬元的合夥企業或有限合夥企業應加徵 12% 附加費。

在所有情況下均需額外支付 4% 的捐費。

A 7% surcharge applies to domestic companies with income exceeding INR 10 million and a 12% surcharge applies where income exceeds INR 100 million. For foreign companies, the corresponding rates are 2% and 5%, respectively. A 10% surcharge applies to domestic companies that elect a concessional taxation regime irrespective of the amount of income. A 12% surcharge applies to a partnership firm or LLP with income exceeding INR 10 million.

An additional 4% cess is payable in all cases.

## 2.6 最低稅負制 Alternative tax

若公司應納稅額少於其帳上淨利的 15%，應按其調整後的淨利課徵 15% 最低稅負 (附加費及捐費另計)。適用優惠公司稅率的境內公司免課徵最低稅負。此外，已繳納的最低稅負稅額可抵抵

一般公司稅之應納稅額，扣抵期間為 15 年。外國公司之部分所得不適用最低稅負，包括證券交易所得、利息、權利金與技術服務收入。

若合夥企業或有限合夥企業之一般稅制應納稅額少於最低稅負者，該企業應就其調整後的帳上淨利應課徵 18.5% 最低稅負 ( 附加費及捐費另計 )。

非公司之法人組織若享有投資相關租稅優惠亦適用最低稅負。所稱調整後的帳上淨利係指一般所得額加回特定減除項目，包括經濟特區事業 (Special Economic Zone, SEZ) 享有之租稅減免。已繳納之最低稅負稅額得用以抵減公司一般所得額應納稅額，得抵減年度為發生年度起 15 年內。

Minimum alternate tax (MAT) is imposed at a rate of 15% (plus applicable surcharge and cess) on the adjusted book profits of corporations whose tax liability is less than 15% of their book profits. Domestic companies that elect a concessional taxation regime also are exempt from MAT. A credit is available for MAT paid against tax payable on normal income, which may be carried forward for offset against corporate income tax payable in subsequent years for up to 15 years. MAT does not apply to certain income of foreign companies, including capital gains on transactions involving securities, interest, royalties, and fees for technical services.

Partnership firms and LLPs are subject to alternate minimum tax (AMT) at 18.5% (plus applicable surcharge and cess) of the adjusted total income where the normal income tax payable is less than the AMT.

AMT also is imposed on a person eligible (other than companies) for investment-linked incentives. The adjusted total income is the total income before giving effect to the AMT provisions, as increased by certain deductions claimed in computing the total income, including the tax holiday claimed by units in a Special Economic Zone (SEZ). A tax credit is allowed for AMT paid against the tax payable on normal income and may be carried forward for up to 15 years.

## 2.7 股利所得稅 Taxation of dividends

境內公司配予之股利不再課徵股利分配稅，而是改由股東階段課稅。

在特定情況下，允許境內公司就其從另一家境內公司、外國公司或商業信託收到之股利收入享有扣除額。

居民公司取得外國公司分配之股利，應計入其課稅所得繳納公司稅，惟可扣抵已於境外繳納之稅款。

Dividends paid by domestic companies are not subject to dividend distribution tax but are taxed at the shareholder level.

A deduction is allowed, subject to certain conditions, in the hands of a domestic company with respect to the dividend received from another domestic company or a foreign company or a business trust.

Dividends received from a foreign company are subject to corporate income tax, with a credit generally available for any foreign tax paid.

## 2.8 資本利得 Capital gains

課稅方式依短期或長期資本利得而異。處分持有期間超過 3 年 (上市公司股票或特定有價證券為 1 年, 未上市公司股票或不動產 (土地、建物或兩者) 為 2 年) 之資產而產生之所得應為長期資本利得。

處分上市公司股票或特定有價證券而產生資本利得且未加徵證券交易稅者, 以不計入物價指數相關之調整下課徵 10% 資本利得稅 (附加費及捐費另計), 或以計入物價指數相關之調整下課徵 20% 資本利得稅 (附加費及捐費另計) 取其低者課徵之。處分非屬上市公司股票或特定有價證券之長期資本利得應課徵 20% 資本利得稅 (附加費及捐費另計), 得計入物價指數相關之調整。

非居民公司因處分未上市公司有價證券及其他資產而產生之長期資本利得應課徵 10% 資本利得稅, 但不得計入匯兌或物價指數相關之調整。

處分上市公司股票或特定有價證券而產生之短期資本利得應課徵 15% 證券交易稅 (附加費與捐費另計); 其他短期資本利得應依法定稅率課徵 (附加費及捐費另計)。

轉讓資本資產產生的長期資本利得和轉讓上市股票和特定證券產生的短期資本利得的附加費上限為 15%。選擇優惠稅率制度的納稅人需繳納 10% 的附加費。在所有情況下均需額外支付 4% 的捐費。

當境內未上市公司向股東買回庫藏股時, 該公司應就盈餘分配部分繳納 20% 資本利得稅 (附加費與捐費另計)。

轉讓於 2023 年 4 月 1 日或之後取得之特定共同基金單位收益以及市場連結之債券而產生之利得於 2023 年 4 月 1 日起被視為短期資本利得, 並按適用稅率徵稅。

The tax treatment of capital gains depends on whether the gains are long- or short-term. Gains are long-term where the asset is held for more than three years (one year for listed shares and specified securities, and two years for unlisted shares and immovable property (land, buildings, or both)).

Gains on listed shares and specified securities that are not subject to STT are taxed at the lower of 10% (plus applicable surcharge and cess) without considering the benefit of an inflation adjustment or at 20% (plus applicable surcharge and cess) with the benefit of an inflation adjustment. Gains on long-term capital assets other than listed shares and securities are taxed at 20% (plus applicable surcharge and cess), but with the benefit of an inflation adjustment.

The applicable tax rate on long-term capital gains derived by a nonresident from the sale of unlisted securities is 10% (plus applicable surcharge and cess), without the benefit of foreign currency conversion or an inflation adjustment.

Short-term gains on listed shares and specified securities that are subject to STT are taxed at 15% (plus applicable surcharge and cess); gains from other short-term assets are taxed at the normal tax rates (plus applicable surcharge and cess).

The surcharge is capped at 15% on long-term capital gains arising on the transfer of capital assets and short-term capital gains on the transfer of listed shares and specified securities. Taxpayers who have opted for the concessional taxation regime are subject to a 10% surcharge. An additional 4% cess is payable in all cases.

A domestic company is liable to pay an additional tax of 20% (plus applicable surcharge and cess) on income distributed to a shareholder on account of a buyback of the company's shares.

Gains on units of Specified Mutual Fund acquired on or after 1 April 2023 and on market linked debentures would be considered as short-term capital gains from 1 April 2023 and taxed at the applicable rates.

## 2.9 虧損 Losses

營運虧損及資本損失之抵減期間以發生損失年度後 8 年內為限，若有短期資本損失，得就長期或短期資本利得中減除；但長期資本損失，僅得就長期資本利得中減除。除尚未於稅上減除之折舊（得無限期扣抵）外，任何損失能否減除應以稅報是否如期申報為要件。前述尚未於稅上減除之折舊得自任何種類之所得中扣除，但營運虧損得減除之所得應以發生損失年度以後產生之營運所得為限。

因房產所產生之損失得於當年度抵減其他種類之所得（上限為印度盧比 20 萬元）。若該損失當年度並未於稅上抵減，得於發生損失年度後 8 年內僅就房產相關之收益進行抵減。

若公司之股權變動達 51%，其尚未使用之累積虧損將失效。然而，對於符合特定條件之新設立公司，即使股權發生變動，其累積虧損得以遞延並於未來 10 年內進行抵減。

Business losses and capital losses may be carried forward for eight years, with short-term capital losses offsetting capital gains on both long-term and short-term capital gains, and long-term capital losses offsetting only long-term capital gains. Other than unabsorbed depreciation (which may be carried forward indefinitely), losses may be carried forward only if the tax return is filed by the due date. Unabsorbed depreciation may be offset against any income, whereas business losses may be offset only against business profits in subsequent years.

Losses incurred from house property may be offset against other heads (categories) of income up to INR 200,000, and any remaining losses carried forward for up to eight years for offset against income from house property income in subsequent years.

Carried forward losses lapse on change in shareholding of more than 51%. However, eligible start-ups can carry forward and set-off of losses even upon change in shareholding up to 10 years.

### 2.10 境外稅額扣抵 Foreign tax relief

印度允許境外已納稅額扣抵該筆所得於境內產生之稅負，惟應以該筆所得於境內產生之稅負為扣抵上限。有關更多境外稅額扣抵的實施內容，應參閱已頒布的相關解釋函令。

Foreign tax paid may be credited against Indian tax on the same income, but the credit is limited to the amount of Indian tax payable on the foreign income. Specific rules have been introduced regarding the mechanism for granting a foreign tax credit.

### 2.11 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.

### 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

#### 研發活動抵減

特定產業之公司若有自主科學研發活動而產生的支出（不含土地及建物相關支出）或委託特定機構進行科學研究之費用，最高可 100% 作為費用扣除。

此外，若有支付從事科學研究活動之印度註冊公司、研究協會、大學或其他社會科學或統計相關之研究機構等款項，最高可 100% 作為費用扣除。

### 投資及基礎建設抵減

在從事特定活動下，最高可減除 100% 資本支出 ( 不含取得土地、商譽或金融工具之資本支出 ) 。另外，在特定情況下，開發、維護或營運基礎工程設施 ( 即公路、高速公路專案、給水工程專案、港口等 ) 等支出，最高亦可減除 100% 支出費用。

### 農業活動抵減

對於「已報備的」農業拓展或農業技術發展項目所產生的支出，最高可抵減 100% 。

### 電信活動抵減

取得電信頻譜之使用權所產生之支出，得於該使用權期間內攤銷並稅上申報抵減。

### 新創抵減

符合一定資格及特定產業之新創公司 ( 公司及有限合夥組織須於 2016 年 4 月 1 日至 2024 年 4 月 1 日間設立 ) ，得自行選擇設立後 10 年內，任選擇連續 3 個課稅年度，在其淨利金額 100% 限度內進行免稅申報。

### 國際金融服務中心 (International Financial Services Centre, IFSC) 抵減

在國際金融服務中心內設立營運單位之納稅義務人可以選擇自取得有關當局許可之年度起算 15 年內，選擇 10 個課稅年度就特定收益適用 100% 減除。

### 權利金優惠稅率

透過印度境內居民研發並於境內註冊之專利，公司因授權該專利而產生之權利金收入，得適用優惠稅率 10% ( 附加費及捐費另計 ) ，惟不得主張扣除任何有關權利金收入之支出或免稅額。

A deduction of up to 100% is available in respect of capital and revenue expenditure (other than expenditure on land or buildings) on scientific research conducted in-house by specified industries, and for payments made to specified organizations for scientific research.

A 100% deduction is allowed for amounts paid to a company registered in India that is carrying on scientific research activities; to a research association; or to a university, college, or other institution engaged in research in social science or statistical research.

Investment-linked incentives (a 100% deduction for capital expenditure other than expenditure incurred on the acquisition of land, goodwill, or financial instruments) are available for specified activities.

An investment-linked incentive in the form of 100% deduction is available for developing and/or maintaining and operating an infrastructure facility (i.e., a road, highway project, water-supply project, port, etc.), subject to specified conditions.



A deduction of up to 100% is available for expenditure incurred on a “notified” agricultural extension or skill development project.

Certain capital expenditure for the right to use spectrum for telecommunication services is allowed as a deduction over the period of the right to use the spectrum.

A taxpayer that is an eligible start-up may elect a deduction of 100% of the profits derived from an eligible business for any three consecutive assessment years out of the 10 years beginning from the year of incorporation (for companies/LLPs set up on or after 1 April 2016 and before 1 April 2024).

The permitted taxpayers that have a unit in International Financial Services Centre (IFSC) can elect for a deduction of 100% of profits derived from specified income for 10 years out of the 15 years beginning from the year of in which permission from relevant authority is availed.

A concessional tax rate of 10% (plus any applicable surcharge and cess) applies on gross income arising from royalties in respect of a patent developed and registered in India by a person resident in India. No deduction is allowed for expenditure or for an allowance in respect of such royalty income.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

印度課稅年度自 4 月 1 日至次年 3 月 31 日止。

The tax year is the year from 1 April to the following 31 March.

#### 3.2 合併申報 Consolidated returns

印度不允許採用合併申報，每家公司皆須獨立進行納稅申報。

Consolidated returns are not permitted; each corporation must file a separate return.

#### 3.3 申報和繳納 Filing and payment

當期課稅年度產生之應納稅款應於次課稅年度（或稱核定年度）辦理申報。財務報表須經審計之公司及其他納稅義務人必須於當期課稅年度終了後之 10 月 31 日完成最終稅務申報。財務報表無須經審計或無需提交跨境交易簽證之其他納稅義務人則應於 7 月 31 日前完成稅務申報。所有納稅人都必須提供收入、支出、應納稅款及已繳納稅款等詳細資訊。其他需揭露之資訊將取決於納稅義務人所適用之所得稅申報書表。若未如期申報，將無法享有租稅優惠或虧損扣抵。

納稅義務人必須於課稅年度內辦理 4 次暫繳，分別為 6 月 15 日（15% 總應納稅額）、9 月 15 日（30% 總應納稅額）、12 月 15 日（30% 總應納稅額）與次年 3 月 15 日（25% 總應納稅額）。

印度政府已頒布法令強制要求申報瞭解你的客戶（Know Your Customer, KYC）相關文件，瞭解對象包括公司董事、外國投資組合投資人及公開發行公司之無實體化股票（即由無實體股票取代實體股票），並要求於 2017 年 12 月前已設立之公司皆必須申報其 KYC 遵循情形。

Taxes on income in a tax year usually are assessed to tax in the next tax year ( “assessment year”). All companies and all other taxpayers who are required to have their accounts audited must submit a final return by 31 October following the end of the relevant tax year and those who are required to file a certificate of international transactions must submit a final return by 30 November. The due date for noncorporate taxpayers who are required neither to have their accounts audited nor to file a certificate of international transactions is 31 July. All taxpayers must provide details of income, expenses, tax due, and tax paid. Other required details will depend on the applicable income tax return form. Taxpayers claiming tax holidays or carrying forward tax losses must file their return of income on or before the due date.

Taxpayers must make four advance payments of their income tax liabilities during the tax year, on 15 June (15% of total tax payable); 15 September (30% of total tax payable); 15 December (30% of total tax payable); and 15 March (25% of total tax payable).

The government has introduced rules such as the mandatory filing of Know Your Customer

(KYC) documentation for directors of companies, KYC requirements for foreign portfolio investors, and the mandatory dematerialization (i.e., conversion of physical share certificates into electronic format) of shares for public companies. Companies incorporated before December 2017 must file a form to verify that they are active.

### 3.4 罰款 Penalties

罰款適用於未申報公司所得稅、稅務簽證報告及跨境交易簽證文件、未遵循扣繳義務、短漏報或誤報所得。未申報公司所得稅之行為亦可能觸及刑事訴訟程序。

Penalties apply for failure to file a return, tax audit report, or certificate of international transactions; failure to comply with withholding tax obligations; and underreporting and misreporting of income. Criminal proceedings also may be initiated for failure to file an income tax return.

### 3.5 解釋函令 Rulings

納稅義務人得向稅務預先裁定委員會 (Board for Advance Rulings, BfAR) 申請預先核釋，核釋內容包括與非居住者之交易或與其他居住者之特定交易的稅務處理、認定交易安排是否屬禁止的規避行為及預先移轉訂價協議 (Advance Pricing Agreements, APAs)。核釋效力就該申請案件而言，對納稅義務人及稅務機關均具有約束效力。

The Board for Advance Rulings (BfAR) issues rulings on the tax consequences of transactions or proposed transactions with nonresidents. It also can issue rulings in relation to the tax liability of residents in prescribed cases, and on whether an arrangement is an impermissible avoidance arrangement. Rulings are binding on the applicant and the tax authorities for the specific transaction(s). Advance pricing agreements (APAs) also are possible.

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

個人所得稅率 Individual income tax rate	課稅所得 Taxable income	舊稅制 Old tax regime	簡化稅制 Simplified tax regime
	印度盧比 250,000 以下 Up to INR 250,000	0%	0%
	印度盧比 250,001 至 300,000 INR 250,001 - INR 300,000	5%	0%
	印度盧比 300,001 至 500,000 INR 300,001 - INR 500,000	5%	5%
	印度盧比 500,001 至 600,000 INR 500,001 - INR 600,000	20%	5%
	印度盧比 600,001 至 900,000 INR 600,001 - INR 900,000	20%	10%
	印度盧比 900,001 至 1,000,000 INR 900,001 - INR 1,000,000	20%	15%
	印度盧比 1,000,001 至 1,200,000 INR 1,000,001 - INR 1,200,000	30%	15%
	印度盧比 1,200,001 至 1,500,000 INR 1,200,001 - INR 1,500,000	30%	20%
	印度盧比 1,500,000 以上 Over INR 1,500,000	30%	30%
<b>資本利得稅率 Capital gains tax rate</b>	適用分級稅率 /10%/15%/20% (於特定情況下加徵附加費及捐費) Applicable slab rates/10%/15%/20% (plus surcharge and cess in certain cases)		

\* 所有稅率須加徵 4% 捐費，如果收入達相關門檻，則需另外加徵附加費。

\*All rates are subject to the 4% cess and, where income exceeds the relevant threshold, a surcharge applies.

### 4.1 稅務居民 Residence

任一年度內在印度待滿過 182 天或 60 天 (適用前 4 個年度合計至少待滿 365 天者) 之個人應被視為印度居民。印度公民因聘僱目的而離境、在印度籍船隻工作之船員或海外工作之源自印度人士 (PIO) 返國渡假等情況應適用前述 182 天原則。未能符合上述要件之個人則為非印度居民。印度居民應進一步判斷是否屬經常居住於境內，判斷條件為：

1. 前 10 年有 9 年被視為非居民；或
2. 於前 7 年未於境內待滿 730 天

未能符合上述兩個條件之個人，應判定為經常居住於境內。

印度居民 (或源自印度人士) 的總收入 (不包含境外收入) 超過印度盧比 150 萬元，且任一年度

內於印度待滿超過 120 天但少於 182 天者，則在該年度被認定非經常居住於境內。2019-20 會計年度因受新冠肺炎 (COVID-19) 疫情影響，因出入境限制而滯留印度之個人得適用較為寬鬆之居住者判斷標準。

Individuals are resident in India if they spend at least 182 days in the country in a given year, or at least 60 days provided they have spent at least 365 days in India in the preceding four years. For an Indian citizen leaving India for the purpose of employment or as a member of the crew of an Indian ship, and for an Indian citizen/person of Indian origin (PIO) working abroad who visits India while on vacation, the threshold of 182 days applies, instead of 60 days. Individuals who do not fulfill the above conditions are regarded as nonresident in India. Resident individuals are further classified as ordinarily resident or not ordinarily resident. Individuals are not ordinarily resident if they have been nonresident for nine out of the 10 preceding years or have been in India for less than 730 days during the preceding seven years. Individuals who do not fulfill the above two conditions are considered ordinarily resident.

An Indian citizen, or PIO whose total income (excluding income from foreign sources) exceeds INR 1.5 million, and who is present in India for at least 120 days but less than 182 days during a year, qualifies as not ordinarily resident for that year.

#### 4.2 課稅原則 Basis

具印度居民身分且經常居住於境內之個人，應就其全球所得課稅 (同時應遵循適用之租稅協定規範)；非屬經常居住於境內之個人通常無須就其境外所得課稅，除非該所得源自於 (i) 受控於印度之事業或於印度之執業行為；或 (ii) 該所得自境內取得或被視為自境內取得。非印度居民之個人僅就印度來源所得課稅。

An individual who is resident and ordinarily resident in India generally is taxed on worldwide income, subject to the provisions of a relevant tax treaty. A person who is not ordinarily resident generally does not pay tax on income earned outside India, other than income (i) derived from a business controlled in India or a profession exercised in India, or (ii) income accrued or received in India, or deemed to have accrued or been received in India. A nonresident is subject to tax only on Indian-source income.

#### 4.3 課稅所得 Taxable income

受雇所得 (包括雇主提供的津貼福利) 以減除標準扣除額 (自 2023 年 4 月 1 日起，舊稅制與簡化稅制下之標準扣除額皆為印度盧比 5 萬元) 及免稅額後之金額課稅。個人貿易盈餘與執行業務所得減除適用之免稅額與免稅門檻 (請參閱「4.0 個人稅制」章節之稅率表格) 後歸課徵個人所得稅。股利課稅方式請參閱「2.0 公司稅制」章節。

個人申報房貸借款利息費用上限金額為每年印度盧比 20 萬元。若個人擁有 2 棟以上的自用住宅，則需就第 3 棟 (或以上) 之自用住宅設算租金並計入所得課稅。

Income from employment, including most employment benefits, is fully taxable after applicable deductions (including a standard deduction of INR 50,000 which is available in both the regimes from 1 April 2023) and exemptions. Profits derived by an individual from carrying on a trade or profession generally are taxed in the hands of the individual, after applying available tax exemptions and tax-free thresholds (see “Rates,” above). See under “Corporate taxation,” above regarding the taxation of dividends.

Mortgage interest of up to INR 200,000 per year is deductible. An individual owning more than two self-occupied properties will be taxed on a notional rent from the third and any subsequent residential properties.

#### 4.4 課稅制度 Tax regime

印度個人得選擇採用舊稅制 / 簡化稅制 (請參閱「4.0 個人稅制」章節之稅率表格) 計算其總收入。簡化稅制為當前之預設稅制，然若採用舊稅制對納稅義務人較為有利，其仍得以選擇採用舊稅制。簡化稅制下不允許使用大部分通常得用以計算總收入之免稅額或扣除額。

Individuals may opt to compute their total income in accordance with the old/simplified tax regime (see “Rates,” above). Simplified tax regime would now be considered to be the default tax regime though taxpayers will still have option to choose the old tax regime if that is beneficial, subject to conditions. Most of the exemptions or deductions generally available in calculating total income are not permitted under the simplified tax regime.

#### 4.5 稅率 Rates

印度個人所得稅稅率採用累進稅率，最高為 30%，另加徵 4% 捐費。於舊稅制下，若所得超過印度盧比 500 萬元、1,000 萬元、2,000 萬元或 5,000 萬元者，將分別額外加徵 10%、15%、25% 或 37% 附加費 (另有累進差額之適用)；而於簡化稅制下，對於超過印度盧比 5,000 萬之所得，其加徵最高之附加費自 37% 降至 25%。處分所有長期資本資產之利得需繳納 15% 之附加費。印度個人依年齡層享有不同之免稅額，大於 80 歲之個人為印度盧比 50 萬元，60 至 80 歲個人為印度盧比 30 萬元；對於所有選擇採用舊稅制之個人為印度盧比 25 萬元，而選擇採用簡化稅制之個人為印度盧比 30 萬元。

Rates are progressive up to 30%, plus a 4% cess. A surcharge of 10%, 15%, 25%, or 37% applies under old regime where income exceeds INR 5 million, INR 10 million, INR 20 million, or INR 50 million, respectively (subject to applicable marginal relief); whereas under simplified tax regime, highest surcharge rate is reduced from 37% to 25% on income exceeding INR 50 million. A 15% surcharge applies on gains arising from the disposal of all long-term capital

assets. The first INR 300,000 is exempt for resident senior citizens (aged 60 years or above, but under 80 years), and INR 500,000 is exempt for very senior citizens (at least 80 years of age); for all others who opted for old tax regime, the first INR 250,000 is exempt; and those who opted for simplified tax regime, the first INR 300,000 is exempt.

#### 4.6 退稅 Rebate

選擇採用舊稅制且所得額不超過印度盧比 50 萬元之印度居民，得享退稅金額最高印度盧比 1.25 萬元。而於簡化稅制下，退稅限制放寬至所得額不超過印度盧比 70 萬元之印度居民，得享退稅金額最高印度盧比 2.5 萬元。

對於選擇採用簡化稅制且所得額超過印度盧比 70 萬元之印度居民，超過印度盧比 70 萬元之部分得享累進差額減免。

A tax rebate of up to INR 12,500 is allowed for resident individuals opting for old tax regime with taxable income not exceeding INR 500,000. Under simplified tax regime, tax rebate limit is extended to income not exceeding INR 700,000 for resident individuals, thereby allowing rebate of INR 25,000.

Marginal relief is provided to taxpayers opting for new tax regime whose income is above INR 700,000 and tax payable exceeds the amount by which the total income is in excess of INR 700,000.

#### 4.7 資本利得 Capital gains

請參閱「2.0 公司稅」中之「2.8 資本利得」。

此外，將長期資本利得再投資於新住宅中得享有之扣除額以印度盧比 1 億元為限，即使實際投資金額更高。

自 2023 年 4 月 1 日起，轉讓於 2023 年 4 月 1 日或之後申購之債權導向型共同基金 (debt oriented mutual fund) 和市場連結債券 (market linked debenture) 所取得之資本利得，無論其持有期間為何，都將被視為短期資本利得而無法享有物價指數調整的好處。該利得將按適用的分級稅率進行課稅。

See “Capital gains” under “Corporate taxation,” above.

Additionally, the deduction that could be claimed for re-investment of long-term capital gains into a new residential house is limited to a maximum of INR 100 million even if the actual investment is higher.

From 1 April 2023, capital gains on transfer of debt oriented mutual fund and market linked debenture (purchased on or after 1 April 2023) will be deemed to be short-term capital gain

irrespective of the period of holding and indexation benefit will not be available. These gains will be taxed at the applicable slab rates.

#### 4.8 扣除額與免稅額 Deductions and allowances

個人得在限額內自課稅所得中扣除特定費用或投資款項，例如薪水提撥至勞工退休基金或退休基金之金額、醫療保險或壽險保費與部分參與儲蓄計畫之款項。若個人採用簡化稅制，則將無法適用大多數的扣除額項目。

Deductions are available in respect of certain payments and investments, such as contributions to the provident fund, pension funds, medical or life insurance policies, and some savings schemes, etc., subject to applicable limits. Most of these deductions are not available where an individual opts for the simplified regime.

#### 4.9 境外稅額扣抵 Foreign tax relief

印度居民得就已繳納之境外稅額扣抵該筆所得於境內產生之稅負，惟應以該筆所得於境內產生之稅負或實際繳納之境外稅額兩者取其低為扣抵上限。亦可透過租稅協定申請稅務減免。若欲申請境外稅額扣抵，需於該核定年度結束當日或之前透過線上提交 Form 67 提供詳細資訊，並檢附佐證文件。若有進行更正申報，則 Form 67 應於進行更正申報當日或之前提交。

A resident individual who has paid tax outside India may claim credit for the foreign tax paid against the tax payable in India. The credit is limited to the lesser of the tax payable on the relevant income under Indian tax legislation, or the actual foreign tax paid. Relief also may be available under the terms of a relevant tax treaty. To obtain credit for foreign tax, the details must be provided electronically by filing Form 67 on or before the end of relevant assessment year, together with supporting documentation. In case where an updated return is filed, Form 67 shall be furnished on or before the date of filing such return.

#### 4.10 其他 Other

有關最低稅負資訊請參閱「2.0 公司稅」章節中之「2.6 最低稅負制」。若個人、社團與團體組織之調整後所得未超過印度盧比 200 萬元者，不適用最低稅負。

See “Alternative minimum tax” under “Corporate taxation,” above, regarding AMT. AMT does not apply to individuals, associations of persons, and bodies of individuals whose adjusted total income does not exceed INR 2 million.



# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

印度課稅年度自 4 月 1 日至次年 3 月 31 日止。

The tax year is the year from 1 April to the following 31 March.

### 5.2 申報主體 Filing Status

印度不允許合併申報，個人須單獨進行納稅申報。

Each taxpayer must file a return; the concept of joint filing does not exist in India.

### 5.3 申報和繳納 Filing and payment

所有個人納稅人必須辦理個人所得稅申報，雇主則須對員工薪資辦理扣繳。

個人須於課稅年度終止前透過就源扣繳或分 4 期暫繳兩種方式預付全額應納稅款（若有短納稅款將加徵利息）。一般而言，個人納稅人最遲需於核定年度（即次年度）之 7 月 31 日完成稅務申報。若有下列情況之個人應採用電子申報：

1. 課稅所得超過印度盧比 50 萬元者；
2. 持有海外資產（包括自任何個體取得之財務利益或帳戶之簽署授權）者；
3. 申請適用海外稅額扣抵者；
4. 申報書中主張退稅者。

All individual taxpayers are required to file a tax return. The employer withholds tax on salary income.

Individuals must prepay 100% of the final tax due by the end of the tax year, either via withholding at source or by making advance payments in four installments (with interest payable on underpayments). Individuals generally must submit a final return by 31 July of the assessment year. Electronic filing of tax returns is mandatory where (i) taxable income exceeds INR 500,000, (ii) the individual has foreign assets (including a financial interest in any entity or signing authority for any account), (iii) the individual is claiming any relief for foreign taxes, or (iv) any refund is claimed in the return.

### 5.4 罰款 Penalties

罰款適用於未申報個人所得稅、未遵循扣繳義務、短漏報或誤報所得者。

Penalties apply for failure to file a return, failure to comply with withholding tax obligations, and underreporting and misreporting of income.

## 5.5 解釋函令 Rulings

納稅義務人得向稅務預先委員會 (BfAR) 申請預先核釋，核釋內容包括一般交易或擬執行交易之稅務處理，及認定交易安排是否屬禁止的規避行為。該申請案件的核釋效力，對納稅義務人及稅務機關均具有約束效力。

The BfAR issues rulings on the tax consequences of transactions or proposed transactions. It may issue rulings on whether an arrangement is an impermissible avoidance arrangement. Rulings are binding on the applicant and the tax authorities for the specific transaction(s).

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rate

支付款項類別 Type of Payments	居住者 Residents		非居住者 * Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	10%	10%	10%/20% (附加費及捐費另計) 10%/20% (plus surcharge and cess)	10%/20% (附加費及捐費另計) 10%/20% (plus surcharge and cess)
利息 Interest	10%	10%	5%/20%/40% (附加費及捐費另計) 5%/20%/40% (plus surcharge and cess)	5%/20%/30% (附加費及捐費另計) 5%/20%/30% (plus surcharge and cess)
權利金 Royalties	2%/10%	2%/10%	20% (附加費及捐費另計) 20% (plus surcharge and cess)	20% (附加費及捐費另計) 20% (plus surcharge and cess)
技術服務費 Fees for technical services	2%/10%	2%/10%	20% (附加費及捐費另計) 20% (plus surcharge and cess)	20% (附加費及捐費另計) 20% (plus surcharge and cess)

\* 適用租稅協定上限稅率者則不在此限。

\* The WHT rates can be reduced under the tax treaty.

### 6.1 股利 Dividends

配發股利予印度居住者時，應適用 10% 扣繳稅率。

配發股利予非居住者時，應適用 20% 扣繳稅率。全球存託憑證配發的股利，則適用 10% 扣繳稅率。前述配發予非居住者之股利扣繳稅率需額外加徵附加費及捐稅，但可因適用租稅協定所訂定之上限稅率而減免。然而，若非居民已於印度進行註冊 / 符合特定規範，則可適用租稅協定下較低之稅率。

Dividends paid to an Indian resident generally are subject to withholding tax at 10%.

Dividends paid to a nonresident generally are subject to withholding tax at 20%. The rate is 10% for dividends paid on or global depository receipts. The withholding tax rates on dividends paid to nonresidents are subject to applicable surcharge and cess. The withholding tax rates may be reduced under a tax treaty. However, the lower rates under tax treaty rates can be applied if the non-resident obtains registrations/ does certain compliances in India.

## 6.2 利息 Interest

給付利息予印度居住者時，應適用 10% 扣繳稅率給付非居住者並以外幣計價之借款利息應適用 20% 扣繳稅率（附加費及捐費另計）。因下列項目而給付非居住者之利息應適用 5% 扣繳稅率（附加費及捐費另）：

- 特定外幣借款 (2023 年 7 月 1 日之前)；
- 境外機構投資者之投資 (2023 年 7 月 1 日之前)；及
- 合格境外投資者持有以印度盧比計價之印度公司債券或政府有價證券及地方政府債券

若非居住者未持有印度稅籍編號 (Permanent Account Number, PAN)，扣繳稅率為依適用之租稅協定上限稅率或 20% 取其高者，但給付性質屬利息且非居民納稅義務人提供相關法定文件（部分文件自 2023 年 9 月 30 日起須以電子方式提交）予給付人者，則不在此限。

若給付非居住者之利息收入未符合適用優惠扣繳稅率要件時，扣繳稅率應為 30%（給付予個人及非屬外國公司之企業）或 40%（給付予外國公司），附加費及捐費另計。適用租稅協定上限稅率者則不在此限。然而，若非居住者已於印度進行註冊 / 符合特定規範，則可適用租稅協定下較低之稅率。

自 2023-24 課稅年度起，持有上市證券而支付之利息須辦理扣繳。

Interest paid to an Indian resident generally is subject to withholding tax at 10%.

Interest paid to a nonresident on a foreign currency borrowing or debt generally is subject to a 20% withholding tax (plus any applicable surcharge and cess). A 5% withholding tax (plus any applicable surcharge and cess) applies to certain types of interest paid to a nonresident, including (i) interest paid on specific borrowings made before 1 July 2023 in foreign currency, and (ii) interest on investments made before 1 July 2023 by a foreign institutional investor or a qualified foreign investor in a rupee-denominated bond of an Indian company, a government security, or a municipal debt security. The rates may be reduced under a tax treaty. Where a treaty applies, but the nonresident does not have a permanent account number (PAN) (i.e., a tax registration number), tax must be withheld at the higher of the applicable tax treaty rate or 20%; however, this does not apply if the payments are in the nature of interest and the foreign taxpayer provides the required documents to the payer some which have to be filed electronically from 30 September 2023. Where the interest income derived by a nonresident does not fulfill certain prescribed conditions for concessional withholding tax rates, a withholding tax rate of 30% (for individuals and entities other than a foreign company) or 40% (for a foreign company) applies (plus applicable surcharge and cess). The withholding tax rates may be reduced under a tax treaty. However, the lower rates under tax treaty rates can be applied if the non-resident obtains registrations/does certain compliances in India.

Withholding tax on interest from listed securities is applicable from tax year 2023-24.

### 6.3 權利金 Royalties

給付予居住者的權利金性質若屬電影之販售、發行或放映應按 2% 稅率辦理扣繳；其餘則按 10% 稅率辦理扣繳。

自 2023-24 課稅年度起，給付予非居住者的權利金適用 20% 扣繳稅率（附加費及捐費另計），適用租稅協定上限稅率者則不在此限。然而，若非居住者已於印度進行註冊 / 符合特定規範，則可適用租稅協定下較低之稅率。若可適用租稅協定上限稅率，然該非居住者未持有印度稅籍編號 (PAN)，則扣繳稅率為租稅協定之上限稅率或 20% 取其高者，若給付性質屬權利金且非居住者納稅義務人可提供相關法定文件（部分文件自 2023 年 9 月 30 日起須以電子方式提交）予給付人者，則不在此限。

Royalties paid to an Indian resident generally are subject to withholding tax at 2% where the royalty is in the nature of consideration for the sale, distribution, or exhibition of cinematographic films; otherwise, the rate is 10%.

Royalties paid to a nonresident are subject to a 20% withholding tax (plus applicable surcharge and cess) from FY 2023-24 onwards. The withholding tax rates may be reduced under a tax treaty. However, the lower rates under tax treaty rates can be applied if the nonresident obtains registrations/does certain compliances in India. Where a treaty applies, but the nonresident does not have a PAN, tax must be withheld at the higher of the applicable tax treaty rate or 20%; however, this does not apply if the payments are in the nature of royalties and the foreign taxpayer provides the required documents to the payer some which have to be filed electronically from 30 September 2023.

### 6.4 技術服務費 Fees for technical service fees

給付予居住者的技術服務費用應該按 2% 稅率辦理扣繳。

自 2023-24 課稅年度起，給付予非居住者的技術服務費用應該按 20% 稅率辦理扣繳（附加費及捐費另計）。適用租稅協定上限稅率者則不在此限。然而，若非居住者已於印度進行註冊 / 符合特定規範，則可適用租稅協定下較低之稅率。若可適用租稅協定上限稅率，然該非居住者未持有印度稅籍編號，則扣繳稅率為依適用之租稅協定所訂定之上限稅率或 20% 取其高者，若給付性質屬技術服務費且非居住者納稅義務人可提供相關法定文件（部分文件自 2023 年 9 月 30 日起須以電子方式提交）予給付人者，則不在此限。

Technical service fees paid to an Indian resident generally are subject to withholding tax at 2%; Technical service fees paid to a nonresident generally are subject to withholding tax at 20% (plus any applicable surcharge and cess) from FY 2023-24 onwards. The withholding tax

rates may be reduced under a tax treaty. However, the lower rates under tax treaty rates can be applied if the non-resident obtains registrations/does certain compliances in India. Where a treaty applies, but the nonresident does not have a PAN, tax must be withheld at the higher of the applicable tax treaty rate or 20%; however, this does not apply if the payments are in the nature of technical service fees and the foreign taxpayer provides the required documents to the payer some which have to be filed electronically from 30 September 2023.

### **6.5 分公司匯出稅 Branch remittance tax**

無分公司匯出稅。

There is no branch remittance tax.

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

印度移轉訂價規範係依據經濟合作發展組織發布之指引而訂定，然其罰則較許多其他國家嚴峻。其關聯企業之定義不限於具備持股或管理等要件；規範中設有推定條款，以擴大關聯企業的適用範圍。移轉訂價規範亦將與關係人在境內從事特定項目交易且一年內交易金額超過印度盧比 2 億元之情形納入適用範圍。

從事適用移轉訂價規範之交易時，公司應依移轉訂價規範制定之常規交易方式評估是否符合常規並據以決定交易價格。交易方式除了多了第六種「其他方式」外，與經濟合作發展組織所發布之指引大致相同。該規範指出，為決定價格是否符合常規交易，應參考多年度數據、交易範圍（第 35 百分位數至第 65 百分位數之區間）或平均數（依不同規範之情況而定）。

納稅義務人應備妥詳細資訊及移轉訂價文件以佐證其關係人交易符合常規。此外，公司應於每年公司所得稅申報期限截止前一個月（即核定年度之 10 月 31 日前）向稅務機關遞交經會計師核發之移轉訂價制式簽證文件，該文件應敘明關聯企業、跨國交易等資訊。

有鑑於 OECD/G20 發布的稅基侵蝕及利潤移轉計畫，印度移轉訂價規範已將國別報告與集團主權報告納入應備文件範圍。

若依常規交易調整導致境內課稅所得減少或造成損失時，將不予以調整。

於 2016-17 會計年度及往後年度發生之移轉訂價調整為二次調整之範圍。遭移轉訂價調整之納稅義務人應於期限內將資金匯回境內，否則該調整金額將會被視為對關聯企業提供資金預貸，並按名目利率計算利息收入課稅。納稅義務人可選擇不將移轉訂價調整之資金匯回印度，但須額外就該調整金額繳納 18% 的稅負（附加費與捐費另計），同時得免按名目利率計算利息收入課稅。

享有租稅優惠之納稅義務人若遭移轉訂價調整，印度稅務機關應在調整金額限度內否准其享有租稅優惠。

若納稅義務人之移轉訂價金額大於或等於移轉訂價避風港條款所訂之金額或報酬率，可免經印度稅務機關核定，自動視為符合常規交易。

納稅義務人得與印度稅務機關簽訂單邊、雙邊或多邊之預先移轉訂價協議（APA）。

印度移轉訂價避風港條款及預先移轉訂價協議均就利潤歸屬議題提供相關指引。

The transfer pricing regime is influenced by OECD norms, although the penalty provisions in India are stringent compared to those in many other countries. The definition of “associated enterprise” extends beyond a shareholding or management relationship since it includes some deeming clauses. The transfer pricing provisions also cover specified domestic transactions with related parties where the aggregate value of those transactions exceeds INR 200 million in one year.

The pricing of these transactions must be determined with regard to arm's length principles, using methods prescribed under India's transfer pricing rules, which are similar to the methods prescribed in the OECD guidelines, with an additional sixth method (i.e., an "other method"). The arm's length price is determined based on multiple-year data, and based on a range (between the 35th and the 65th percentile of the data distribution) or the arithmetic mean (depending on certain prescribed conditions).

The taxpayer is required to maintain detailed information and transfer pricing documentation substantiating the arm's length nature of related party transactions. Companies also are required to submit a certificate to the tax authorities (in a prescribed format) from a practicing chartered accountant that sets out the details of associated enterprises, international transactions, etc., along with the methods used to determine an arm's length price. The certificate generally must be filed one month prior to the due date of filing the annual tax return, i.e., by 31 October of the assessment year.

Indian transfer pricing documentation requirements incorporate the specific reporting regime in respect of country-by-country reporting and the master file provided for under the OECD/G20 BEPS project.

Where the application of the arm's length price would reduce the income chargeable to tax in India or increase a loss, no adjustment will be made to the income or loss.

Secondary adjustments apply to transfer pricing adjustments relating to financial year 2016-17 and subsequent years. The taxpayer is required to repatriate to India within a prescribed time cash equivalent to the amount of the transfer pricing adjustment. If not repatriated, the amount of the adjustment is treated as an advance to the associated enterprise, and subject to notional interest taxable in India. The taxpayer has the option to pay additional tax of 18% (plus applicable surcharge and cess) on the value of the transfer pricing adjustment that is not repatriated to India, in which case notional interest will not be charged.

If a taxpayer that benefits from a tax holiday is subject to a transfer pricing adjustment, the benefit is denied to the extent of the adjustment.

Safe harbor rules provide for the automatic acceptance of a taxpayer's transfer price that equals or exceeds the safe harbors.

A taxpayer also may enter into a unilateral, bilateral, or multilateral APA.

The Indian safe harbor rules and APAs also cover profit attribution.



## 7.2 利息扣除額限制 Interest deduction limitations

印度公司或外國公司之印度常設機構就向非印度居住者公司借款所支付之利息超過印度盧比 1,000 萬之情況下，計算應納所得時，可減除之利息金額不得超過借款人該會計年度稅前、息前、折舊攤銷前利潤之 30% (earnings before interest, taxes, depreciation, and amortization, EBITDA)。任何不得於當年度扣除之利息得遞延並於往後 8 個課稅年度中扣除（年度得認列之利息受限於 EBITDA 之 30%）。

Where an Indian company or an Indian permanent establishment (PE) of a foreign company pays interest exceeding INR 10 million in respect of borrowings made from a nonresident associated enterprise, the deduction for interest paid when calculating taxable income cannot exceed 30% of the borrower's EBITDA (earnings before interest, taxes, depreciation, and amortization) for the relevant financial year. Any disallowed interest may be carried forward and deducted over the next eight tax years (subject to the 30% of EBITDA overall annual interest limitation).

## 7.3 受控外國公司 Controlled foreign companies

無受控外國公司規定。

There is no CFC rules.

## 7.4 混合錯配 Hybrids

無反混合錯配規定。

There is no anti-hybrid legislation.

## 7.5 經濟實質要求 Economic substance requirements

經濟實質相關內容涵蓋於一般反避稅條款（請參閱「7.8 一般反避稅條款」）。若符合下列任一條件，則該交易安排可能被認定不具商業實質：

- 該安排整體與各階段步驟存在顯著差異；
- 該安排涉及轉融資、擔保、互抵或取消交易，以掩蓋交易的真實性質；
- 該資產、交易安排地點或居住地被認定為僅為享有租稅利益目的而安排；
- 該安排僅影響租稅利益之歸屬，對任一方之營運風險或淨資金流向並無重大影響。

These are relevant in the context of the general anti-avoidance rule (see “General anti-avoidance rule,” below). An arrangement is deemed to lack commercial substance where any one of the following criteria is met:

- The arrangement in its entirety differs significantly from the individual steps;
- The arrangement involves back-to-back financing, an accommodating party, or offsetting or cancelling transactions, intended to disguise the true nature of the transaction;

- The location of an asset, transaction, or place of residence is determined solely for the purpose of obtaining a tax benefit; or
- The arrangement has no significant effect on the business risks or net cash flows of any party to the arrangement, other than any effect attributable to the tax benefit.

### 7.6 揭露要求 Disclosure requirements

外國公司在印度設有聯絡辦事處、分支機構、專案辦公室者，應提交財務報表及年度活動憑證予外國往來銀行；該聯絡辦事處及分支機構，應提交年度活動憑證予所得稅稅務總局。

印度公司法要求對重大實質受益人 (Significant Beneficial Owners, SBOs) 進行辨識，任何直接或間接持有超過 10% 股權 (或投票權)、收到或參與並享有超過 10% 盈餘分配權或具重大影響力之個人，均可能被視為重大實質受益人。對於如何辨識重大實質受益人及定義間接持股可參閱相關施行細則。每位重大實質受益人應及時揭露其印度公司持股及股權變更，印度公司亦須向公司註冊局辦理股權變更通知。

A foreign company with a liaison office, branch office, or project office in India is required to prepare financial statements and annual activity certificates on its activities and submit this information to the authorized dealer bank. Liaison and branch offices also must submit an annual activity certificate to the Director General of Income Tax.

Company law requires identification of a company's significant beneficial owners (SBOs). Any individual who, directly or indirectly, holds more than 10% of the shares, or voting rights, or rights to receive or participate in more than 10% of the distributable dividends of a company; or who exercises significant influence over the company, etc., is considered an SBO. There are detailed rules for determining an SBO and specifying the indirect holdings that must be taken into account. All SBOs are required to make timely disclosures regarding their holdings in an Indian company and any changes thereto to the company, and the company in turn must notify the Registrar of Companies.

### 7.7 離境稅 Exit Tax

無離境稅。

There is no exit tax.

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

印度一般反避稅條款 (General Anti-Avoidance Rule, GAAR) 賦予稅務機關在下列要件成立下，得判定企業交易安排屬為獲得租稅利益的規避安排：

1. 該安排產生一般情況 (與第三方交易時) 下不會產生的權利或義務；
2. 該安排直接或間接造成所得稅法 (1961) 之誤用或濫用；

3. 該安排缺乏合理商業目的或被視為缺乏商業實質；及
4. 該安排以不具實質的方式進行。

若享有之租稅優惠金額達印度盧比 3,000 萬元，該安排將適用一般反避稅條款；一旦適用一般反避稅條款，稅務機關得以拒絕給予租稅協定優惠。

The general anti-avoidance rule (GAAR) provisions empower the tax authorities to declare an arrangement as an impermissible avoidance arrangement if it is entered into with the main purpose of obtaining a tax benefit, and it:

- Creates rights or obligations that normally would not be created between persons dealing at arm's length;
- Results, directly or indirectly, in the misuse or abuse of the Income Tax Act, 1961;
- Lacks commercial substance or is deemed to lack commercial substance; and
- Is carried out in a manner that would not be used for bona fide purposes.

The GAAR applies to arrangements where the tax benefit exceeds INR 30 million. Once the GAAR is invoked, tax treaty benefits may be denied for the arrangement.

## 7.9 其他 Other

為了抑制和未與印度當局進行資訊交換的國家或地區進行交易，印度政府公布相關未交換資訊國家或地區名單；一旦與名單所列之國家或地區進行交易，將適用移轉訂價規範，且應對向該國家或地區支付之款項辦理最低 30% 扣繳稅款。

To discourage transactions with persons located in jurisdictions that do not effectively exchange information with India, transactions with persons situated in certain jurisdictions designated by the government are subject to the Indian transfer pricing rules, and income paid to persons in those jurisdictions is subject to a minimum withholding tax of 30%.

# 8.0 商品及服務稅

## Goods and services tax

### 稅率 Rates

標準稅率 General rate	0%/5%/12%/18%/28%
特殊稅率 Special rate	0.1%/0.25%/3%

### 8.1 應稅交易 Taxable transactions

商品服務稅 (Goods and services tax, GST) 係以消費目的地為原則對提供商品或服務進行課稅。進口貨物時，商品服務稅亦為進口時應課徵之稅種。出口或銷售至經濟特區之交易，其商品服務稅稅率為零。

所有同省內之交易應同時課徵中央及地方或商品服務稅，並適用共同稅基。就跨省銷售貨物或提供服務而言，應課徵綜合性商品服務稅，其稅率為中央及地方商品服務稅稅率之加總。

除供飲用之酒類商品及特定石油商品外 (請參閱「8.5 其他」)，所有商品及服務應屬商品服務稅之課稅範圍。

Goods and services tax (GST) is a destination-based consumption tax applicable to the supply of goods or services. GST also is a part of the aggregate customs duty imposed on imports. Exports and supplies to SEZs are zero-rated for GST purposes.

Central GST(CGST)and state GST(SGST)are imposed simultaneously on a common tax base on all intrastate transactions. In the case of interstate supplies of goods and services, integrated GST(IGST) applies at a rate that is an aggregate of CGST and SGST.

GST applies to all goods and services other than alcoholic liquor for human consumption and certain petroleum products (see “Other,” below).

### 8.2 稅率 Rates

商品服務稅並無標準稅率，而是依商品種類，分為 5 個不同稅率，分別為 0%、5%、12%、18% 與 28%。大部分提供服務之交易適用稅率為 18%。此外，少部分商品適用特殊稅率，如商品出口商適用稅率為 0.1%，寶石之原石或半成品為 0.25%，黃金為 3%。

除了商品服務稅外，某些劣價財及奢侈品，如印度檳榔、煤炭、碳酸飲品、汽車與香菸，應加徵 12% 到 96% 商品及服務稅及補償稅捐。

Goods and services are categorized under a structure with five different rates: 0%, 5%, 12%, 18% and 28%. There is no standard rate per se, but the rate for most services is 18%. Special rates of 0.1%, 0.25%, and 3% apply on supplies to merchant exporters, rough precious and semi-precious stones, and gold, respectively.

In addition to GST, a GST compensation cess primarily in the range of 12% to 96% applies to a few “demerit” and luxury items such as pan masala, coal, sparkling water, cars, and tobacco products.

### 8.3 稅籍登記 Registration

各省採用不同的登記規範。銷售商品的銷售額未達免稅門檻（分別為印度盧比 400 萬元及 200 萬元）者，得依法免辦理登記與繳納商品服務稅。各省得自行訂定免稅門檻。

服務提供者應適用原規範訂定之印度盧比 200 萬元銷售額免稅門檻（特定省份銷售額免稅門檻為 100 萬元）。然免稅門檻不適用於下列特定情況，例如：應稅跨省交易（但若其總營業額低於印度盧比 200 萬元不在此限，特定省份為印度盧比 100 萬元），在反向稽徵機制下之納稅義務人，及應就源扣繳之電子商務營運商等情況。

Registration is state-specific. Two threshold limits of aggregate turnover (INR 4 million and INR 2 million) have been prescribed for exemption from registration and payment of GST for suppliers of goods and states may choose their own threshold limits.

A threshold limit of aggregate turnover of INR 2 million (INR 1 million in certain special category states) applies to service providers. The threshold exemption does not apply in specific cases, such as in the case of interstate taxable supplies (other than to persons making interstate supplies of services with aggregate turnover of less than INR 2 million (INR 1 million for special category states)), persons who are required to pay tax under the reverse-charge mechanism, electronic commerce operators required to collect tax at source, etc.

### 8.4 申報和繳納 Filing and payment

商品服務稅以電子方式申報繳納，申報書格式及申報繳納時點依不同類型納稅義務人而有所不同，一般納稅人每月及每年度應辦理申報。

外銷交易及每月合併申報（包含境內及外銷交易資訊）應於次月 11 日前申報；應納稅款應於次月 20 日前繳納。

已辦理商品服務稅籍登記者，須於該會計年度次一年度 12 月 31 日前辦理年度申報。若營業額超過印度盧比 2,000 萬元的商品者，必須至少提供經審計後的財務報表及營業收入調節表，將當年度申報之營業額與經審計之財務報表進行調節。

除少數受通知之例外對象，自 2022 年 4 月 1 日起，於 2017-18 及往後之任何一個會計年度營業額超過印度盧比 2 億元之納稅義務人，將強制採用電子發票（就應課徵商品服務稅之銷售開立電子發票）。自 2021 年 1 月 1 日起，過去前三個會計年度營業額合計超過印度盧比 10 億元之納稅義務人，以及自 2020 年 10 月 1 日起，過去前三個會計年度營業額合計超過印度盧比 50 億元之納稅義務人，強制採用電子發票。

若運送價值達一定金額，除了特定情況外，不論跨省或省內的貨物運輸應強制採用電子貨運提單系統 (E-Way Bills)。

GST compliance is an electronic process. Specific returns, filing obligations, and the time of

payment are prescribed for different types of taxpayers, with most taxpayers being required to file monthly returns plus an annual return.

The monthly return in respect of outward supplies generally is due by the 11th day of the following month, with consolidated monthly returns (including information relating both to inward and outward supplies) and tax payments due by the 20th day of the following month.

Annual returns also must be filed by GST registered persons on or before 31 December following the relevant financial year. GST registered persons with aggregate turnover exceeding INR 20 million also must provide as a minimum a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the returns submitted for the financial year with the audited annual financial statements.

Other than for a limited number of notified exceptions, e-invoicing (i.e., the generation of electronically authenticated invoices to effect GST supplies) is compulsory as from 1 April 2022 for taxpayers with turnover exceeding INR 0.2 billion in any of the financial years as from financial year 2017-18. E-invoicing was compulsory as from 1 January 2021 for taxpayers with turnover exceeding INR 1 billion in the three preceding financial years and as from 1 October 2020 for taxpayers with turnover exceeding INR 5 billion in the three preceding financial years.

A mandatory e-way bill system applies for the interstate and intrastate movement of goods above a certain value (except under certain specified circumstances).

## 8.5 其他 Other

飲用酒與部分石油產品 ( 原油、車用汽油、高速柴油、天然氣與航空器燃料 ) 仍持續適用增值稅課稅規範 ( 在 2017 年被商品服務稅取代之間接稅項目 )。跨省銷售前述商品仍應課徵中央銷售稅。銷售飲用酒應課徵地方貨物稅，銷售前述石油產品則應課徵中央貨物稅 ( central sales tax, CST)。各省對前述增值稅與中央及地方貨物稅採用不同的稅率，但銷售石油產品之適用稅率則應視產品性質而定。

銷售前述商品者若銷售額超過免稅門檻 ( 大多數省份為印度盧比 50 萬元 )，應就增值稅及中央銷售稅辦理稅籍登記，惟有些省政府於增值稅規範中對銷售或採購之金額提出限制。

依納稅金額多寡，營業人應採每月或每季依銷售額申報並繳納增值稅、中央銷售稅及地方貨物稅。

購買貨物或服務而繳納之商品服務稅不得扣抵應繳納之增值稅或地方貨物稅；同樣地，應納之增值稅或地方貨物稅不得以已納之商品服務稅進行扣抵。

Alcohol for human consumption and certain petroleum products (petroleum crude, motor spirit(petrol), high speed diesel, natural gas, and aviation turbine fuel) continue to be taxed under the VAT regime (one of several indirect taxes replaced by GST in 2017). Interstate sales of these goods continue to be liable to central sales tax (CST). Alcohol for human consumption also is liable to state excise duty, while the above petroleum products continue to be liable to central excise duty. The standard rates for VAT, CST, and state excise duty on these products vary between states, while the standard rate for central excise duty depends on the nature of the petroleum product.

Registration for VAT and CST is mandatory for taxpayers dealing in the relevant goods if the business' s sales turnover exceeds a threshold (INR 500,000 in most states), although certain state VAT laws also specify monetary limits of sales and/or purchases.

VAT, CST, and state excise duty returns and payments generally are due either monthly or quarterly, based on the amount of the tax liability.

GST paid on procurements of goods and services cannot be offset against a VAT or state excise duty liability. Similarly, a VAT or state excise duty credit cannot be offset against a GST liability.

## 9.0 其他公司稅及個人稅

### Other taxes on corporations and individuals

除非另外說明，此章節介紹之稅負應同時適用於公司及個人，並由中央政府進行徵收。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

#### 9.1 社會福利提撥 Social security contribution

印度雇主每月應按符合資格之薪資 12% 範圍內提撥退休金 (由雇主負擔) 至勞工退休基金，其中 8.33% (不超過印度盧比 15,000 元) 應適用員工退休基金 (須將該基金餘額提撥至勞工退休基金)；對於國際員工，雇主退休金提撥率為 8.33%。若員工於 2014 年 9 月 1 日 (含) 以後加入勞工退休基金計畫，其雇主提撥之退休金 (12% 薪資範圍內) 應全數提撥至勞工退休基金。

根據 2022 年 11 月 4 日最高法院的判決，符合資格之員工得選擇以更高的提撥率提撥退休金。該判決提供了為期四個月的時間 (至 2023 年 3 月 3 日) 讓員工選擇更高的提撥率，而員工公積金組織 (Employees' Provident Fund Organisation, EPFO) 已將該期限延長至 2023 年 6 月 26 日。

所有員工 (包括國際員工，但不含在勞工退休金法定義之排除員工) 應自行按每月薪資提撥至勞工退休基金，提撥率為 12%。然而，根據印度與其他國家簽訂之社會福利協議 (Social Security Agreement, SSA)，境內工作之國際員工若取得準備金認證 (Certificate of Coverage, CoC)，則免將其薪資提撥至勞工退休基金。國際員工係指符合下列任一條件者：

1. 外國員工受雇於適用勞工退休基金法之境內企業；或
2. 印度員工奉派至與印度簽訂社會福利協議之其他國家工作，雖未取得準備金認證但得享有當地社會福利計畫項下之福利者。

雇主向勞工退休基金、全國退休金計畫和退休基金繳納金額合計超過印度盧比 75 萬元，以及任何年度增值 (如股利、利息) 而造成超額提撥之部分，應被視為員工之應稅津貼。另一方面，一課稅年度中員工繳納勞工退休基金利息增值超過印度盧比 25 萬元 (如雇主未繳納，則為印度盧比 50 萬元)，其將視為「其他來源所得」課稅。

The employer generally contributes 12% of eligible wages per month to the provident fund—8.33% of the wages (up to INR 15,000) is applied to the pension fund, with the balance paid to the provident fund (except in the case of “international workers” where the pension contribution by the employer is 8.33% of the wages). For employees joining the provident fund on or after 1 September 2014, the entire employer contribution (12% of wages) is applied to the provident fund.

Supreme court in its judgement dated 4th November 2022, had permitted eligible employees to exercise option on contributing to pension on higher salary. It provided a four-month window (up to 3rd March 2023) which allowed the members to opt for higher contribution which has further been extended by EPFO till 26 June 2023.



All employees (including international workers but not “excluded employees,” as defined in the Provident Fund Act) contribute 12% of eligible wages per month to the provident fund. However, where India has entered into a social security agreement (SSA) with the relevant foreign country, an inbound international worker (subject to certain conditions) is not liable to contribute to the provident fund in India upon obtaining a certificate of coverage (CoC). An international worker may be either (i) a foreign employee working for an establishment in India to which the Provident Fund Act applies, or (ii) an Indian employee seconded to a country with which India has entered into an SSA, who has not obtained a CoC, and is/will be eligible for benefits under the host country’s social security program.

The aggregate employer contribution to the provident fund, national pension scheme, and superannuation fund in excess of INR 750,000, as well as any annual accretion on the excess contributions (in the form of dividends, interest, etc.), is a taxable perquisite for the employee. On the other hand, interest accretion on employee contribution in excess of INR 250,000 (INR 500,000 in case no contribution is made by the employer) in a tax year to provident fund will be taxed as “Income from other sources”.

## 9.2 薪酬稅 Payroll tax

無薪酬稅，然雇主應於給付員工薪資時辦理扣繳。

There is no payroll tax but the employer is responsible for withholding tax on salary income.

## 9.3 資本稅 Capital Duty

無資本稅。

There is no capital duty.

## 9.4 不動產稅 Real estate tax

地方政府依核定價值課徵財產稅，省政府負責課徵土地收入稅。

Municipalities impose property taxes (based on assessed value) and states impose land revenue taxes.

## 9.5 轉讓稅 Transfer tax

證券交易稅之納稅義務人為取得股票者或處分股票、衍生性金融商品、股票型基金或經印度證券交易所上市之商業信託核發之受益憑證者。

STT is payable by the purchaser at the time of purchase, or on the seller at the time of sale of equity shares, derivatives, units in an equity-oriented fund, or units of a business trust listed on a recognized stock exchange in India.

## 9.6 印花稅 Stamp duty

依印度印花稅法及省政府訂定之法令（各省稅率不同），印花稅課徵範圍包含涉及不動產或其他特殊項目之境內交易（含有價證券及法院對於合併或分割之裁定）。

透過集中交易市場買賣之有價證券交易採用統一稅率徵收印花稅。

Transactions involving real estate and other specified transactions (including financial instruments and tribunal orders for amalgamation/demerger) in India attract stamp duty levied under the Indian Stamp Act and the stamp acts of the various states (with rates varying between the states).

Stamp duty on securities market instruments is imposed at uniform rates across India.

## 9.7 淨財富稅 / 淨值稅 Net Wealth/worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax.

## 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無繼承稅 / 遺產稅。

There is no inheritance tax or estate rate.

## 9.9 其他 Other

當非印度居民公司（在印度無常設機構）因提供特定服務，並向印度居民公司或在印度有常設機構之非印度居民公司收取超過印度盧比 10 萬元之服務價款，應就給付總額課徵 6% 均等稅。所謂特定服務，包括線上廣告、提供線上廣告空間為目的所提供之設施或服務以及其他印度中央政府所規定之服務。

針對在印度境內無常設機構且於任一課稅年度透過線上提供銷售或勞務且其該年度銷售額、營業額或總收入達印度盧比 2,000 萬元之跨境電商（不包括上述 6% 均等稅之課稅範圍）應就收取價款課徵 2% 均等稅。

已課徵 6% 均等稅之收入將不再向收款方徵稅。電商公司因銷售貨物或勞務及提供線上交易相關協助而已課徵 2% 均等稅之收入免徵所得稅。

電商公司向電商參與者銷售貨物或勞務而收取之款項應按 1% 稅率扣繳。

An equalization levy of 6% on the amount of consideration in excess of INR 100,000 for specified services received by a nonresident without a PE in India must be withheld by a resident payer or a nonresident payer with a PE in India. The “specified services” include online advertising or the provision of digital advertising space, other related facilities or

services, or any other service that may be notified by the central government.

An equalization levy of 2% applies on the consideration from e-commerce supply and services (other than specified services within the scope of the 6% levy) made or provided by an e-commerce operator without a PE in India, and whose sales, turnover, or gross receipts from the e-commerce supply and services are at least INR 20 million during the tax year.

Income subject to the 6% equalization levy is not taxed in the hands of the recipient. Income arising from e-commerce supply or services and subject to the equalization levy at 2%, is exempt from income tax.

Sale of goods or provision of services by an e-commerce operator to an e-commerce participant is subject to a 1% withholding tax.

## 10.0 租稅協定

### Tax treaties

印度已和約 100 個國家簽訂全面性的租稅協定。經印度政府簽署的 OECD 多邊公約 (MLI) 已於 2019 年 10 月 1 日生效。更多有關印度租稅協定網路，請 <https://www.dits.deloitte.com/#jurisdiction/9>

India has comprehensive tax treaties with almost 100 countries. The OECD multilateral instrument (MLI) entered into force for India on 1 October 2019. For information on India's tax treaty network, [visit Deloitte International Tax Source](#).

## 11.0 稅務機關

### Tax authorities

印度所得稅部門、稅務預先裁定局。

Income Tax Department, Authority for Advance Rulings.

# 日本稅務重點

## Japan Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

日圓 (JPY)

Japanese Yen (JPY)

### 1.2 外匯管制制度 Foreign exchange control

未設有外匯管制制度，但仍具申報要求。

There are no foreign exchange controls, but some reporting requirements apply.

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

適用日本一般公認會計原則。須每年編製財務報表。

Japanese GAAP. Financial statements must be prepared annually.

### 1.4 主要企業組織型態 Principal business entities

包括合股公司、有限責任公司、合夥組織與外國公司之分支機構。

These are the joint stock company, limited liability company, partnership, and branch of a foreign company.

# 2.0 公司稅

## Corporate taxation

### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	23.2% (含地方稅則為 30%-34%) 23.2% (30%-34% including local taxes)
分公司所得稅稅率 Branch tax rate	23.2% (含地方稅則為 30%-34%) 23.2% (30%-34% including local taxes)
資本利得稅稅率 Capital gains tax rate	23.2% (含地方稅則為 30%-34%) 23.2% (30%-34% including local taxes)

### 2.1 稅務居住者公司 Residence

於日本設有主要營業據點的公司即可被視為稅務居住者公司，當地有無實質管理並非必要條件。

A company that has its principal or main office in Japan is considered to be resident. Local management is not required.

### 2.2 課稅原則 Basis

稅務居住者公司按其全球來源所得課稅，非稅務居住者公司僅針對特定之日本來源所得課稅。然而，若非稅務居住者公司於日本境內設有常設機構，則歸屬於該常設機構（或分公司）之所得將以與日本子公司相同之方式課稅。

A resident company is taxed on worldwide income; a nonresident company generally is taxed only on certain Japanese-source income. However, if a nonresident company has a permanent establishment (PE) in Japan, any income attributable to the PE (or branch) is taxable in the same way as a subsidiary.

### 2.3 課稅所得 Taxable income

每一會計期間之課稅所得為課稅收入總額超過可減除營業成本費用之部分。特定資產於 100% 持有之子公司之間移轉通常不會於稅上認列收益或虧損。

The taxable income in each accounting period is the excess of gross taxable revenue over total deductible business expenses. No gain or loss generally is recognized for certain assets transferred between 100% subsidiaries.

### 2.4 稅率 Rate

標準公司所得稅稅率為 23.2%，並適用於資本額超過 1 億日圓的一般公司。

公司亦須繳納地方居住者稅，該稅負取決於公司所在地區及其規模大小。居住者稅由都道府縣及市町村徵收，組成項目包括為法人稅割（依公司所得稅之一定比例徵收）及均等割（取決於資本額及雇員人數）。

法人事業稅係以資本額超過 1 億日圓的公司為納稅義務人並由都道府縣徵收，該稅負組成項目包括：(i) 課稅利潤之 3.6%( 標準稅率 )；(ii) 「附加價值」要素金額之 1.2%；(iii) 資本額及資本公

積合計數之 0.5%。

資本額不超過 1 億日圓的公司僅針對課稅利潤課徵法人事業稅，並適用累進標準稅率（最高為 9.6%）。

實收資本額超過 1 億日圓的公司，應適用東京地區之地方最高稅率，故其有效稅率（包括地方居住主稅及法人事業稅）約為 30%。

The national standard corporate income tax rate of 23.2% applies to ordinary companies with share capital exceeding JPY 100 million.

Companies also must pay local inhabitants tax, which varies with the location and size of the company. The inhabitants tax, charged by both prefectures and municipalities, comprises the corporation tax levy (levied as a percentage of national corporate income tax), and a per capita levy (determined based on capital and the number of employees).

The local enterprise tax, also imposed by the prefectures, has three components for companies with share capital exceeding JPY 100 million: (i) the standard rate of 3.6% of taxable profits; (ii) 1.2% of a “value-added” factor; and (iii) 0.5% of share capital and capital surplus. The local enterprise tax for companies with share capital up to JPY 100 million is imposed only on taxable profits, with progressive standard rates up to 9.6%.

The effective tax rate (inclusive of the local inhabitants and enterprise taxes) based on the maximum rates applicable in Tokyo to a company whose paid-in capital is over JPY 100 million is approximately 30%.

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

稅務居民住者公司取自另一 100% 持有之稅務居住者公司並持股達一定期間，則該股利免納入課稅所得。若於除息日前持有發放股利稅務居住者公司超過 33.3% 之股權達六個月，則該股利（減除稅務居住者公司因取得股利而衍生之利息費用）亦免納入課稅所得。若持有 33.3% 或以下但超過 5% 之股權，或於除息日前持有超過 33.3% 之股權但未滿六個月，則 50% 之股利免納

入課稅所得。若持有 5% 或以下之股權，則僅 20% 之股利免納入課稅所得。針對境外股利所得免稅規定，若於除息日前已持有境外公司之股權達 25% 且至少六個月，則 95% 之境外股利免納入課稅所得。然而，若該境外股利於來源地作為發放公司可減除項目者不適用此豁免，應全數計入於日本公司之課稅所得中。

Dividends received by a resident company from another resident company are excluded from taxable income for corporate income tax purposes if the recipient holds 100% of the dividend-paying company for a certain period. If a company owns more than 33.3% of the shares in a dividend-paying company for at least six months before the date the right to receive a dividend is determined, the dividend (less the dividend-receiving resident company's interest expense allocated to the dividend) is excluded from taxable income. If a company holds 33.3% or less of the shares but more than 5% of shares or holds more than 33.3% of the shares but for less than six months before the dividend determination, 50% of the dividend is excluded from taxable income. If a company owns 5% or less of the shares, 20% of the dividend is excluded from taxable income. A foreign dividend exemption system exempts 95% of dividends received by a Japanese company from its qualifying shareholdings of 25% or more in foreign companies that have been held for at least six months before the dividend determination date. However, foreign dividends that are deductible in the source jurisdiction are excluded from the exemption, and the full amount of the dividends is included in taxable income.

## 2.8 資本利得 Capital gains

資本利得之課稅方式與一般性所得相同；資本虧損通可作為減除項目。

Capital gains are taxable as ordinary income; capital losses generally are deductible.

## 2.9 虧損 Losses

累積虧損之使用以 50% 之當年度課稅所得為上限。資本額不超過 1 億日圓之中小企業，除非該中小企業係由大型企業持有，原則上不受前述累積虧損之使用限制。未來課稅年度累積虧損扣抵之使用於特定情況下可能會受到更多限制，包括因終止既有業務及開展新業務而使該企業之所有權變動比例超過 50% 之情形。

自 2018 年 4 月 1 日或之後開始之會計年度所發生之累積虧損得於未來 10 年內扣除，中小企業另得就發生損失年度前一年之課稅所得進行減除。

Only 50% of a company's taxable income may be offset by net operating losses (NOLs). A small or medium-sized enterprise (SME) with share capital of no more than JPY 100 million is exempt from the NOL restriction, unless the SME is owned by a large company. NOL carryforwards may be further restricted in certain situations, including a change of

ownership of more than 50% in connection with a discontinuance of an old business and commencement of a new business.

The NOL carryforward period is 10 years for NOLs incurred during fiscal years starting on or after 1 April 2018. SMEs may carry back losses for one year.

### 2.10 境外稅額扣抵 Foreign tax relief

於境外繳納之稅款可能得扣抵日本應納稅額，惟設有扣抵限制。間接境外稅額扣抵視同於境外繳納之稅款一般不得扣抵日本應納稅額。

Foreign tax paid may be credited against Japanese tax, subject to certain limitations. An indirect foreign tax credit (deemed paid foreign tax credit) generally is unavailable.

### 2.11 參與免稅規定 Participation exemption

資本利得無參與免稅之適用，惟 95% 之境外股利具免稅規定（請參閱「2.7 股利所得稅」）。

There is no participation exemption in respect of capital gains, but there is a 95% foreign dividend exemption (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

提供各項租稅優惠，包括研究發展投資抵減及淨零碳排設備相關之投資抵減。於會計年度 2022 年 4 月 1 日至 2024 年 3 月 31 日調漲之工資及薪津得適用租稅優惠。

未符合特定條件之大型企業，於會計年度 2022 年 4 月 1 日至 2024 年 3 月 31 日，不適用研究發展投資抵減及其他特定租稅優惠。

Various tax credits are available, including a research and development (R&D) credit and a carbon neutral credit. Tax incentives are available for increasing wages and salaries for fiscal years that start between 1 April 2022 and 31 March 2024.

The R&D credit and certain other tax incentives are not available to large companies that do not satisfy certain conditions for fiscal years that start between 1 April 2022 and 31 March 2024.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

公司於日本開始營運時需選擇其會計年度，然期間不得超過 12 個月。分公司通常與總公司適用相同之會計年度。

A company selects its fiscal year when it begins operations in Japan. The accounting period must not exceed 12 months. A branch's tax year generally is the same as the tax year of its head office.

#### 3.2 合併申報 Consolidated returns

日本母公司及其 100% 持有之境內子公司得就中央所得稅目的適用集團彙總制度，地方所得稅則仍各自獨立計算。集團一旦獲准適用集團彙總制度，原則上不得自行辦理撤銷。

辦理集團彙總時，所得係以個別公司各自計算，惟特定項目係以集團為基礎做計算。應納稅額係依據各公司之課稅所得乘以適用稅率，再以適用於集團之稅務抵減進行調整後而得。各公司之應納稅額係依據集團內各公司之課稅所得或虧損予以分配。然而集團累積虧損僅就獲利公司之所得比例予以分配。

原則上，於成立或加入集團時，既有公司須按市值衡量，並註銷其既有之累積虧損。惟被持有超過五年及符合特定要求之公司得無需適用上述規範，並適用單獨申報限制年度之規定（該公司於加入集團前所產生之累積虧損僅得扣抵其自身之課稅所得）。

自會計年度 2022 年 4 月 1 日起，以往合併申報制度轉變為集團彙總制度。集團彙總制度下，各公司損益仍得以互相沖抵，惟針對過往合併申報制度進行些許調整。值得注意的是，合併申報制度已不再適用，各公司須為其所受分配之集團損益進行單獨申報。另，按市值衡量及於成立或加入集團之既有之累積虧損相關規範經修改後，於特定情況下得豁免適用。此外，集團彙總制度經修改後允許於特定條件下，得將商譽納入既有公司於退出集團時之股權稅基。

A domestic parent company and its 100%-owned domestic subsidiaries may apply the group aggregation system for national tax purposes only, i.e., local taxation is calculated on a stand-alone basis. Once a group has been approved for the group aggregation system, in principle, the group cannot voluntarily revoke this status.

Calculation of income is on a separate entity basis, but certain items are calculated on a group basis. The tax liability is calculated based on each company's taxable income multiplied by the applicable tax rate, and adjusted for various tax credits that may be applicable on a group basis. A company's tax liability is allocated to the other group companies based on the taxable income or loss of each company. However, NOLs are allocated to profit-generating companies on a pro rata basis according to their income.

In principle, when forming/joining the group, existing companies are subject to the mark-to-market rule and forfeiture of their existing NOLs. There are some exceptions whereby mark-to-market would not apply and a separate return limitation year rule (under which a company's NOLs incurred before joining the group can be carried forward and offset only against its own taxable income) would be available for companies held for more than five years and companies that meet certain requirements.

The prior consolidated tax system transitioned to a group aggregation system for fiscal years beginning on or after 1 April 2022. Group aggregation still allows companies to offset profits and losses but has introduced a number of changes to the old consolidated system. In particular, consolidated filing is no longer available, and each company is required to file a separate tax return for its allocated portion of group profit/loss. In addition, certain changes have been made to the rules regarding mark-to-market and treatment of existing NOLs on formation/joining the group, which may provide an exemption in some cases. Furthermore, the group aggregation system is revised to allow goodwill for tax purposes to be included in the tax basis of the shares of an existing company at the time of its exit from the group under certain conditions.

### 3.3 申報和繳納 Filing and payment

公司或分公司必須於會計年度結束後兩個月內進行結算申報及繳納稅款。暫繳稅款必須於會計年度中第六個月結束後兩個月內繳納，其金額應為：(i) 前一年度應納稅款之 50%；或 (ii) 依當年度前六個月所得計算之應納稅額。

公司得採用「藍色」或「白色」申報書辦理申報。使用藍色申報書得享有較多優惠待遇，例如適用稅務抵減項目，包括虧損扣抵及加速折舊。為符合適用條件，公司須於適用會計年度開始前（對於新成立之公司而言，則為首年度結束前）申請採用，並滿足有關會計系統及帳簿保存之特定要求。

A company or a branch must file a final tax return and pay its final taxes due within two months after the close of its fiscal year. Taxes must be prepaid within two months from the end of the sixth month of the fiscal year, in an amount equal to either: (i) 50% of the tax payable on the previous year's earnings; or (ii) the actual tax liability for the first six months. Companies may file either a "blue" or a "white" return. The blue return carries a wide range of privileges, such as deductions, including tax loss carryforwards and accelerated depreciation. To use this form, companies must apply before the beginning of the applicable fiscal year (or, for a newly formed company, before the end of the first year) and meet certain requirements in relation to their accounting systems and recordkeeping.

### 3.4 罰款 Penalties

應就短漏報應納稅額、逾期申報及逾期繳納稅款向納稅義務人處以罰款，且該罰款不得於稅上作為減除項目。

Various penalties are imposed on taxpayers that underreport their total tax due and that fail to submit tax payments and tax returns on a timely basis. Penalties are not deductible for tax purposes.

### 3.5 解釋函令 Rulings

日本預先核釋制度通常具侷限性。公司一般得向稅務機關申請書面解釋函令，惟具特定限制（例如，不得為假設性交易）。

Japan has a limited advance ruling system. Written rulings generally are available to the public, and the availability of a ruling is subject to certain restrictions (e.g., no hypothetical cases).



# 4.0 個人稅

## Compliance for corporations

### 稅率 Rates

個人所得稅率 Individual income tax rate	課稅所得（日圓） Taxable income (JPY)	稅率 Rate
	JPY 0 – JPY 1,950,000	0%
	JPY 1,950,001 – JPY 3,300,000	5%
	JPY 3,300,001 – JPY 6,950,000	20%
	JPY 6,950,001 – JPY 9,000,000	20%
	JPY 9,000,001 – JPY 18,000,000	30%
	JPY 18,000,001 – JPY 40,000,000	30%
	Over JPY 40,000,000	30%
地方住民稅率 Local inhabitants tax rate	10%（另每人需加徵 4,000 日圓及附加稅 1,000 日圓） 10% (plus per capita levy of JPY 4,000 and JPY 1,000 surtax)	
資本利得稅率 Capital gains tax rate	15%/30%（含附加稅及當地住民稅為 20.315%/39.63%） 15%/30% (20.315%/39.63% including national surtax and local inhabitants tax)	

### 4.1 稅務居民 Residence

個人若於日本定居或居住達一年以上，即為日本稅務居民。外國個人於過去 10 年內於日本居住低於 5 年則為非日本永久居民。

An individual who is domiciled or who has a residence in Japan for one year or more is regarded as a resident. A foreign individual who has spent five years or less in Japan in the preceding 10-year period is regarded as a nonpermanent resident.

### 4.2 課稅原則 Basis

日本稅務居民須按其全球來源所得納稅。非日本永久居民僅就其日本來源所得及於日本給付或匯至日本之境外所得課稅。非日本永久居民其於日本居住期間處分股票之利得亦應課徵資本利得課稅。非日本稅務居民之個人僅就日本來源所得課稅。

Residents are taxed on their worldwide income. Nonpermanent residents are taxed on their Japanese-source income and on foreign-source income paid in or remitted to Japan. Nonpermanent residents also are taxable on capital gains from the sale of shares acquired while resident in Japan. Nonresidents are taxed on their Japanese-source income.

### 4.3 課稅所得 Taxable income

課稅所得項目眾多，包括薪資所得及投資所得，並得使用特定扣除額、免稅額及稅額抵減得以降低應納稅款。

Most income, including employment income and investment income, is taxable. Specified deductions, allowances, and credits are available to reduce tax.

#### 4.4 稅率 Rate

個人採累進稅率課稅，最高可達 55%（含中央所得稅及地方居民稅），2.1% 之附加稅屬中央所得稅，用以援助支付 2011 年地震之重建費用。

Progressive rates up to 55% (combined national and local inhabitants tax) apply. A surtax of 2.1% applies to national tax due, to help pay for recovery following the 2011 earthquake.

#### 4.5 資本利得 Capital gains

個人出售股票之資本利得須按稅率 15% 及 5% 課徵中央所得稅及地方居民稅。個人出售不動產若於出售該年之 1 月 1 日起算已持有該不動產超過五年，則資本利得須按稅率 15% 及 5% 課徵中央所得稅及地方居民稅，然出售該年之 1 月 1 日起算持有該不動產未達五年之資本利得須按稅率 30% 及 9% 課徵中央所得稅及地方居民稅。此外，2.1% 之附加稅屬中央稅捐，用以援助 2011 年地震之重建費用。

Capital gains from the sale of shares are subject to national income tax at 15% and local inhabitants tax at 5%. Capital gains from the sale of real property held for more than five years on 1 January of the sales year are subject to national income tax at 15% and local inhabitants tax at 5%, while capital gains from the sale of real property held for five years or less on 1 January of the sales year are subject to national income tax at 30% and local inhabitants tax at 9%. In addition, a surtax of 2.1% applies to the national tax due on capital gains, to help pay for recovery following the 2011 earthquake.

#### 4.6 扣除額與免稅額 Deductions and allowances

若符合特定要件，日本政府計畫之社會保險費、人壽保險費、地震險保險費、慈善捐款、符合條件之醫療費用等得作為扣除項目。納稅義務人、受撫養配偶（惟僅限於收入低於 1,000 萬日圓之納稅義務人）及年滿 16 歲的子女得享受扣除額。身心障礙人士及年長者得享有特定豁免。

Subject to certain restrictions, deductions are granted for social insurance premiums paid under Japanese government plans, life insurance premiums, earthquake insurance premiums, charitable contributions, qualifying medical expenses, etc. Personal deductions are allowed for the individual, a dependent spouse (but only to individuals whose income is less than JPY 10 million), and children aged 16 or older. Exemptions exist for the disabled and the elderly.

#### 4.7 境外稅額扣抵 Foreign tax relief

於境外繳納之稅款可能得扣抵日本應納稅額，惟設有扣抵限制。

Foreign taxes paid may be credited against the Japanese tax liability, subject to certain limitations.

# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

課稅年度採曆年制。

The tax year is the calendar year.

### 5.2 申報主體 Filing status

不允許合併申報。此外，個人採用統一之稅率，不受婚姻或其他狀況影響。

Joint filing is not permitted. Additionally, the tax rates are uniform and are not dependent on marital or other status.

### 5.3 申報和繳納 Filing and payment

個人薪酬所得及投資所得通常需適用扣繳。自僱人士所得計算方式與企業相似，且必須自行申報。

Tax on employment income and investment income generally is withheld at source. Income from self-employment is calculated in a similar manner as for corporations and must be self-reported.

### 5.4 罰款 Penalties

應就短漏報應納稅額、逾期申報及逾期繳納稅款向納稅義務人處以罰款，且該罰款不得於稅上作為減除項目。

Various penalties are imposed on taxpayers who underreport their total tax due and who fail to submit tax payments and tax returns on a timely basis. Penalties are not deductible for tax purposes.

### 5.5 解釋函令 Rulings

日本預先核釋制度通常具侷限性。一般得向稅務機關申請書面解釋函令，惟具特定限制（例如，不得為假設性交易）。

Japan has a limited advance ruling system. Written rulings generally are available to the public, and the availability of a ruling is subject to certain restrictions (e.g., no hypothetical cases).

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rates

支付款項類別 Type of Payments	居住者 Residents	
	公司 Company	個人 Individual
股利 Dividends	20% (含附加稅為 20.42%) 20% (20.42% including surtax)	15%/20% (含附加稅為 15.315% / 20.42%) 15% / 20% (15.315% / 20.42% including surtax)
利息 Interest	0%/15% (含附加稅為 15.315%) 0%/15% (15.315% including surtax)	15%/20% (含附加稅為 15.315% / 20.42%) 15% / 20% (15.315% / 20.42% including surtax)
權利金 Royalties	0%	10% (含附加稅為 10.21%)，超過 100 萬日圓之部分為 20% (含附加稅為 20.42%) 10% (10.21% including surtax) up to JPY 1 million / 20% (20.42% including surtax) on the portion above JPY 1 million
技術服務費 Fee for technical services	0%	10% (含附加稅為 10.21%)，超過 100 萬日圓之部分為 20% (含附加稅 20.42%) 10% (10.21% including surtax) up to JPY 1 million / 20% (20.42% including surtax) for the portion above JPY 1 million

支付款項類別 Type of Payments	非居住者 Nonresidents	
	公司 Company	個人 Individual
股利 Dividends	15%/20% (含附加稅為 15.315% / 20.42%) 15% / 20% (15.315% / 20.42% including surtax)	15%/20% (含附加稅為 15.315% / 20.42%) 15% / 20% (15.315% / 20.42% including surtax)
利息 Interest	15%/20% (含附加稅為 15.315% / 20.42%) 0%/15%/20% (15.315%/20.42% including surtax)	15%/20% (含附加稅為 15.315% / 20.42%) 15% / 20% (15.315% / 20.42% including surtax)
權利金 Royalties	20% (含附加稅為 20.42%) 20% (20.42% including surtax)	20% (含附加稅為 20.42%) 20% (20.42% including surtax)
技術服務費 Fee for technical services	20% (含附加稅為 20.42%) 20% (20.42% including surtax)	20% (含附加稅為 20.42%) 20% (20.42% including surtax)

### 6.1 股利 Dividends

給付稅務居民及非稅務居民之股利適用 20% 扣繳稅率。上市公司給付非稅務居民公司之股利適用 15% 扣繳稅率，惟若該個人持股少於 3%，則上市公司給付稅務居民或非稅務居民個人之股利適用 15% 扣繳稅率（給付予稅務居民個人之股利亦適用 5% 地方住民稅）。若考量 2.1% 之附加稅，將使股利有效稅率分別提高至 20.42% 及 15.315%。適用租稅協定上限稅率者則不在此限。

A 20% withholding tax generally is imposed on dividends paid to residents and nonresidents. The rate is 15% for dividends paid by a listed company to nonresident companies. The rate is 15% for dividends paid by a listed company to a resident or nonresident individual if the individual holds less than 3% in the ownership of the company (a 5% local inhabitants tax also applies to such dividends paid to resident individuals). A 2.1% surtax increases the effective rates to 20.42% and 15.315%, respectively. The rate may be reduced under a tax treaty.

### 6.2 利息 Interest

一般而言，給付予稅務居住者公司之貸款利息無須辦理扣繳。給付予稅務居民個人及非稅務居民之貸款利息應適用 20% 扣繳稅率。給付予稅務居民及非稅務居民之存款及債券利息均適用扣繳稅率 15%。給付特定政府債券之利息予特定非稅務居民信託公司及金融機構則無須辦理扣繳。若考量 2.1% 之附加稅，將使利息有效稅率分別提高至 20.42% 及 15.315%。適用租稅協定上限稅率者則不在此限。

Generally, no withholding tax is imposed on loan interest paid to a resident company. Interest paid on loans from resident individuals and nonresidents generally is subject to a 20% withholding tax. The rate on interest paid on deposits and bonds is 15% for both residents and nonresidents. Certain interest paid on government bonds to certain nonresident trust companies and financial institutions is exempt from withholding tax. A 2.1% surtax increases the effective rates to 20.42% and 15.315%, respectively. The rate may be reduced under a tax treaty.

### 6.3 權利金 Royalties

給付予稅務居民公司之權利金無須辦理扣繳。給付予非稅務居民之權利金須按稅率 20% 辦理扣繳。若考量 2.1% 之附加稅將使權利金有效稅率提高至 20.42%，惟適用租稅協定上限稅率者則不在此限。給付予稅務居民個人之權利金，金額不超過 100 萬日圓者須按稅率 10% 辦理扣繳（含附加稅為 10.21%），超過 100 萬日圓之部分須另按稅率 20%（含附加稅為 20.42%）辦理扣繳。

No withholding tax is imposed on royalties paid to a resident company. Royalties paid to nonresidents are subject to a 20% withholding tax. A 2.1% surtax increases the effective rate to 20.42%. The rate may be reduced under a tax treaty. Royalties paid to resident individuals

are subject to a 10% withholding tax (10.21% including surtax) on amounts of up to JPY 1 million, and 20% (20.42%) on the portion above JPY 1 million.

#### 6.4 技術服務費 Fees for technical services

給付予稅務居住者公司之技術服務費無須辦理扣繳。給付予非稅務居民之技術服務費須按稅率 20% 辦理扣繳。若考量 2.1% 之附加稅將使技術服務費之有效稅率提高至 20.42%，惟適用租稅協定上限稅率者則不在此限。給付予稅務居民個人之技術服務費，金額不超過 100 萬日圓者須按稅率 10% 辦理扣繳（含附加稅為 10.21%），超過 100 萬圓之部分須按稅率 20%（含附加稅為 20.42%）辦理扣繳。

No withholding tax is imposed on technical service fees paid to a resident company. Technical service fees paid to nonresidents are subject to a 20% withholding tax. A 2.1% surtax increases the effective rate to 20.42%. The rate may be reduced under a tax treaty. Technical service fees paid to resident individuals are subject to a 10% withholding tax (10.21% including surtax) on amounts of up to JPY 1 million, and 20% (20.42%) on the portion above JPY 1 million.

#### 6.5 分公司匯出稅 Branch remittance tax

無分公司匯出稅。

Japan does not impose a branch remittance tax.

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

國際關係企業間銷售貨物及勞務之價格須符合常規交易原則。國際關係企業之定義包括由境外直接或間接持有至少 50% 之股權或具「實質控制」之關係。納稅義務人須證明訂價符合常規交易原則。未能證明者，可能由稅務機關酌情進行移轉訂價調整。納稅義務人得與稅務機關達成預先移轉訂價協議，以知悉移轉訂價之方法及結果之合理性。

日本移轉訂價規範須遵循經濟合作暨發展組織之移轉訂價三層文據要求（即國別報告、集團主檔報告及當地移轉訂價報告）。前一年度收入達 1,000 億日圓之集團，須每年提交集團主檔報告及「最終母公司聲明書」。與境外關係企業交易總額達 50 億日圓（若為無形資產之關係人交易則金額達 3 億日圓）尚須提交當地移轉訂價報告及同期資料。當地移轉訂價報告最遲須於接獲要求後 45 天內提交予審查員，惟實際截止日期需由審查員訂定而有所調整。若未達須提交同期資料之門檻，則當地移轉訂價報告最遲須於接獲要求後 60 天內提交予審查員，惟實際截止日期由審查員訂定而有所調整。

移轉訂價之核課期間為七年。於此期間內，納稅義務人可能被要求提供移轉訂價文據（及佐證文件）。

日本稅務機關就得就價值難以衡量之無形資產交易，根據事後結果就進行移轉訂價調整。

The prices of goods and services exchanged between internationally affiliated entities must be consistent with the arm's length principle. Internationally affiliated entities are defined, among others, as those with a relationship consisting of a direct or indirect foreign shareholding of at least 50%, or a "control in substance" relationship. The burden is on the taxpayer to demonstrate that the pricing is consistent with the arm's length principle. Failure to do so may give rise to a transfer pricing adjustment, at the discretion of the tax authorities. Advance pricing agreements on the reasonableness of the taxpayer's methodology and results may be obtained from the tax authorities.

Japanese transfer pricing documentation rules follow the OECD's three-tiered approach to documentation (i.e., country-by-country (CbC) reporting, master file, and local file). The master file and "notification for ultimate parent entity" must be submitted annually for groups with prior year revenue of at least JPY 100 billion. Local file contemporaneous documentation requirements apply for total intercompany transactions with foreign related parties of at least JPY 5 billion (at least JPY 300 million for intangible related transactions). Local files must be submitted to an examiner at the latest within 45 days of a request, although the actual deadline to respond to a request is set by the examiner and may be earlier. Where the contemporaneous documentation thresholds are not met, local files must be submitted to an examiner at the latest within 60 days of a request, although the actual deadline to respond to

a request is set by the examiner and may be earlier.

The statute of limitations relating to transfer pricing is seven years. Taxpayers may be requested to provide transfer pricing documentation (and supporting materials) during this period.

Hard to value intangible (HTVI) rules apply and allow the tax authorities to consider after-the-fact outcomes to make adjustments to the pricing of transactions involving HTVIs.

## 7.2 利息扣除額限制 Interest deduction limitations

日本設有資本弱化及盈餘剝離規範。

Japan has both thin capitalization and earnings stripping rules.

### 7.2.1 資本弱化 Thin capitalization

日本資本弱化規範主要針對日本公司或在日本具納稅義務之境外公司支付利息予境外具控制力股東（或特定第三方）且該利息收取方無需在日本課稅之安排，進一步限制該利息費用（包括特定擔保費）之認列。境外具控制力股東之定義為境外公司或非稅務居民個人 (i) 直接或間接持有日本公司達 50% 流通在外之股數（即母子公司）；(ii) 境外公司及日本關係企業達 50% 流通在外股數由同一股東直接或間接持有（即兄弟公司）；(iii) 對日本企業具控制權。該規則亦適用於涉及特定第三方之情況，包括由第三方企業提供日本企業貸款且符合下列任一情形時：(i) 境外具控制力股東以背對背貸款方式提供資金；(ii) 由境外具控制力股東擔保；(iii) 涉及債券及特定附買回交易之安排。

在日本資本弱化規範下，負債占業主權益比例為 3:1（特定附買回交易則為 2:1）。此係表示當由境外具控制力股東（或特定第三方）提供之負債超過股東或第三方業主權益之三倍，且負債總額亦超過業主權益之三倍時，相關利息費用認列將受限制。於此情況下，超過部分之負債所產生之利息費用將無法於日本公司所得稅上減除。然若納稅義務人可證明日本可比較公司具更高之負債占業主權益比例，則可能得適用該較高之比例。

Japan's thin capitalization rules primarily restrict the deductibility of interest payable (including certain guarantee fees) by a Japanese company or a foreign company liable to pay corporate income tax in Japan to its foreign controlling shareholder (or certain third parties) where the interest is not subject to Japanese tax in the hands of the recipient. A foreign controlling shareholder is defined as a foreign company or nonresident individual that (i) directly or indirectly owns at least 50% of the total outstanding shares of the Japanese company (i.e., a parent-subsidiary relationship); (ii) is a foreign company in which at least 50% of the total outstanding shares are directly or indirectly owned by the same shareholder that directly or indirectly owns at least 50% of the shares of the relevant Japanese entity (i.e.,



a brother-sister relationship); or (iii) otherwise exercises control over the Japanese entity. This rule also applies to situations involving certain third parties, including situations where a third party provides a loan to the Japanese entity that is (i) funded by a back-to-back loan arrangement with the foreign controlling shareholder; (ii) guaranteed by a foreign controlling shareholder; or (iii) based on arrangements involving bonds and certain repo transactions.

There is a debt-to-equity safe harbor ratio of 3:1 (2:1 for certain repo transactions). This effectively means that there will be a restriction only if the debt from the foreign controlling shareholder (or specified third party) exceeds three times the amount of net equity owned by the shareholder/third party, and the total debt exceeds three times the equity. In such a situation, interest expense calculated on the excess debt is nondeductible for Japanese corporate income tax purposes. If the taxpayer can demonstrate the existence of comparable Japanese companies with a higher debt-to-equity ratio, that higher ratio may be used.

### 7.2.2 盈餘剝離規範 Earnings stripping rules

若一會計年度之淨利息支出（即利息支出減除利息收入後之金額）超過「已調整之課稅所得」之 20%，則超額部分應不得自課稅收入中減除。計算已調整之課稅所得時不得適用特定規定、需排除特定項目（即免稅之股利），並需加回自公司所得稅及其他費用中已扣抵之扣繳稅額。盈餘剝離規範之最低豁免門檻適用於以下任一情況：(i) 給付予關聯企業之淨利息支出不超過 2,000 萬日圓；(ii) 日本集團企業（由共同日本母公司直接或間接持有境內公司超過 50% 之股權）之利息支出總額不得超過該集團已調整之課稅所得之 20%。若盈餘剝離規範及資本弱化規則均適用時，則應以兩者中不得扣除額較大者為準。因上述規則而產生不得減除之利息，得於未來七個會計年度內結轉並自（於一定限度內）課稅所得中減除。盈餘剝離規範亦適用於取得日本來源所得之境外公司，無論該境外公司是否在日本設有常設機構。

Where net interest payments (i.e., the amount after deducting interest income from interest expense) exceed 20% of “adjusted taxable income” in a fiscal year, the excess portion is nondeductible. Adjusted taxable income is taxable income without applying certain provisions, excluding certain items (i.e., exempt dividends), and adding back withholding tax deducted from corporate income tax and certain other expenses. De minimis exceptions to the application of the earnings stripping rules exist for (i) net interest payments to related parties not exceeding JPY 20 million; or (ii) aggregate interest payments of a Japanese group (domestic companies with a common Japanese parent holding greater than 50% direct or indirect control) that are not more than 20% of the group’s adjusted income. Where both the earnings stripping and the thin capitalization rules potentially are applicable, the larger of the two possible disallowances will apply. To the extent the application of the above rules gives rise to nondeductible interest, such interest expense may be carried forward and

deducted (within the limitation) against taxable income arising during the following seven fiscal years. Earning stripping rules apply to foreign companies that have Japan-source income regardless of whether a foreign company has a PE in Japan.

### 7.3 混合錯配 Hybrids

儘管符合特定要件下，95% 之境外股利收入得享有免稅待遇（請參閱「2. 公司稅」中之「2.7 股利所得稅」），然依據經濟合作暨發展組織之稅基侵蝕與利潤移轉行動計畫 2，若該股利於股利來源國得作為減除項目，則該股利之全部或部分不得適用免稅待遇。在計算受控外國公司之課稅利潤時亦採用相似之概念（請參閱 7.5 「受控外國公司」）。

While Japan has a foreign dividend exemption system that exempts 95% of dividends received by a Japanese company from certain qualifying shareholdings (see “Taxation dividends” under “Corporate taxation,” above), foreign dividends that are deductible in the source country fully or partially are excluded from the exemption in line with OECD BEPS action 2. Similar concepts also exist for the calculation of a controlled foreign company’s (CFC’s) taxable profits (see “Controlled foreign companies,” below).

### 7.4 經濟實質要求 Economic substance requirements

日本無經濟實質要求之規定。然而，若交易缺乏實質性或商業目的，則可能受一般反避稅條款規範。如需更多資訊，請參閱「7.8 一般反避稅條款」。

Japan has no prescribed economic substance requirements. However, if a transaction lacks substance or business purpose, general anti-avoidance rules may apply. For more detail, see “General anti-avoidance rule,” below.

### 7.5 受控外國公司 Controlled foreign companies

當日本公司（併同其關係人）共同持有受控外國公司達 10% 或以上之股權時，應依其持有股權比例計算之受控外國公司之利潤併入其課稅所得。

受控外國公司可能包括任何有效稅率低於 20% 之境外公司，以及有效稅率低於 30% 之「紙上」公司、「純財務金流操作」公司或位於「黑名單」之公司，並由日本股東直接或間接「控制」其超過 50% 之股權。所稱受控外國公司係指由日本股東直接或間接持有超過 50% 流通在外之股權，或日本股東直接或間接持有未達 50% 流通在外之股權，然實質控制該受控外國公司。

有效稅率低於 20% 之境外公司，若其於當地具固定營業場所並從事商業活動者得豁免適用受控外國公司制度。即使受控外國公司符合前述條件，其特定被動收入仍應計入日本母公司之課稅所得。然而紙上公司、純財務金流操作公司或位於黑名單之公司之課稅利潤無法適用前述豁免。

A Japanese company that (together with associated persons) holds 10% or more of the outstanding shares of a CFC generally is taxed on its pro rata share of the CFC’s taxable profits.

A CFC may include any non-Japanese company that has an effective tax rate of less than 20% and any “paper,” “cash box,” or “black-listed” company that has an effective tax rate of less than 30%, where the company is more than 50% “controlled,” directly or indirectly, by Japanese shareholders. A CFC is considered controlled by Japanese shareholders where Japanese shareholders directly or indirectly own more than 50% of the outstanding shares or where the CFC is controlled in substance, regardless of the number of shares owned.

The CFC rules may be waived for a foreign company with an effective tax rate of less than 20% where it has fixed facilities engaged in business in the foreign country and conducts business activities in that country. Even if a CFC satisfies these conditions, certain passive income is subject to tax in the hands of the Japanese parent company. The inclusion of taxable profits from paper, cash box, and black-listed CFCs cannot be waived.

### 7.6 揭露要求 Disclosure requirements

持有受控外國公司達 10% 或以上股權之股東，應揭露與境外關聯企業之交易（於表 17(4)），併同所得稅申報書提交。

於課稅年度之 12 月 31 日為永久居民之個人，若於當日於日本境外持有價值達 5,000 萬日圓或以上之資產，須於境外資產申報書中揭露。此外，課稅所得達 2,000 萬日圓或以上之個人，若於全球持有價值達 3 億日圓或以上之資產，或持有應課徵出走稅之資產（請參閱「7.7 離境稅」），則須提交資產及負債申報書。前述文件之申報期限為 3 月 15 日，若未遵循相關義務可能面臨罰款。

Disclosure requirements apply to the 10%-or-more shareholders of CFCs. Transactions with foreign related parties should be disclosed (on Form 17(4)) and submitted with the tax return.

Individuals who are permanent residents for income tax purposes on 31 December of the tax year and who hold assets outside Japan of JPY 50 million or more on 31 December of the tax year must report such assets in an overseas assets report. Additionally, individuals whose income is JPY 20 million or more during the tax year and who hold worldwide assets of JPY 300 million or more or assets subject to the exit tax (see “Exit tax,” below) must file an assets and liabilities report. The due date for filing these reports is 15 March and there are penalties for noncompliance.

### 7.7 離境稅 Exit tax

若稅務居民個人持有符合條件之資產價值達 1 億日圓或以上，且個人於離境前最後 10 年中於日本居住超過 5 年，則該個人需於離境時就特定金融資產之未實現資本利得課徵個人所得稅。持有特定類型簽證下之日本居留期間不計入前述 10 年期限內。法人或營利事業則無需適用離境稅之規範。

Individual income tax generally is imposed on unrealized capital gains on certain financial assets at the time of a resident individual's departure from Japan, if the total value of the individual's eligible assets is JPY 100 million or more, and the individual has lived in Japan for more than five years in the last 10 years before departure. The Japan residency period under certain types of visa is excluded from the 10-year period. There is no exit tax for corporate income tax purposes.

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

家族公司、重整公司或其股東、集團合併申報之成員，以及於日本境內設有常設機構之境外公司於特定情況下可能受一般反避稅條款規範。

General anti-avoidance rules may apply in certain situations to family companies, reorganizing companies or their shareholders, members of a tax consolidated group, and foreign companies with a PE in Japan.

### 7.9 其他 Other

日本設有廣泛適用之反避稅制度。

為防止透過轉讓子公司之股權產生可扣抵之虧損，取自特定子公司之股利可能使母公司對其持有股權之課稅基礎按免稅股利收入金額降低。然前述規範設有排除適用之最低股利金額門檻。

Broadly applicable anti-avoidance rules are in place.

To prevent the creation of deductible losses through the transfer of shares in certain subsidiaries, dividends received from certain subsidiaries may result in a reduction of the tax basis in the subsidiary shares by the amount of the dividend that would be exempt from tax under a dividend exclusion rule. Certain exceptions to the rule apply for de minimis dividends, etc.

# 8.0 消費稅

## Consumption tax

### 稅率 Rates

標準稅率 Standard rate	10% (7.8% national tax and 2.2% local tax combined) 10% (由 7.8% 之中央稅及 2.2% 之地方稅組成)
減免稅率 Reduced rate	0%/8% (6.24% national tax and 1.76% local tax combined) 0%/8% (由 6.24% 之中央稅及 1.76% 之地方稅組成)

### 8.1 應稅交易 Taxable transactions

日本消費稅與歐洲增值稅類似，於日本銷售之商品及勞務、特定資產之銷售或租賃、貨物進口以及非稅務居民於日本提供之數位服務均落入課徵範圍。

Japanese consumption tax, similar to a European-style VAT, is levied on the supply of goods and services in Japan; the sale or lease of certain assets in Japan; the import of goods; and digital services provided in Japan by nonresidents.

### 8.2 稅率 Rates

應稅交易之中央稅及地方稅率合計為 10%（特定項目降至 8%），特定情況（如出口交易）則降為 0%。食品及飲品（酒精飲料及餐館食品除外），以及每週發行兩次以上之特定報紙（即訂閱制之報紙）適用優惠稅率 8%。合規之發票應記載消費稅稅率（自 2023 年 10 月 1 日起，預計將實施「合規發票制度」（請參閱「8.3 稅籍登記」））。

The combined national and local rate is 10% (reduced to 8% for certain items) for taxable transactions, and 0% in certain circumstances (e.g., export transactions). The reduced rate of 8% applies to food and beverages (excluding alcoholic drinks and dining out), and certain newspapers issued more than twice a week (i.e., those based on subscriptions). Consumption tax rate-qualified invoices are required (as from 1 October 2023, a “qualified invoicing system” is expected to be introduced (see “Registration,” below)).

### 8.3 稅籍登記 Registration

若於「基準期間」（當前會計年度之前兩個會計年度，或前一會計年度之首六個月）須課徵消費稅之銷售額不超過 1,000 萬日圓，於符合特定條件之情況下，既存公司得選擇是否成為消費稅納稅義務人。原則上，低於 1,000 萬日圓資本額之新設公司無需申報消費稅，直至當期銷售額超過 1,000 萬日圓，或於時限內選擇成為消費稅之納稅義務人時始需申報。一旦擇定為消費稅之納稅義務人，則兩個課稅年度內無法辦理變更。除此之外，現行消費稅制度下無其他登記程序。前述選擇須於相關課稅年度開始前申請，若為開始銷售應稅業務之第一個會計年度則不在此限，並得於納稅年度開始後申請。

「合規發票制度」預計自 2023 年 10 月 1 日起實施，僅於稅務機關註冊登記為「合格發票開立者」的公司得開立合規發票。公司須於 2023 年 3 月 31 日之前向稅務機關提交申請書以獲准取得註冊號碼，並自 2023 年 10 月 1 日起生效。於新制度下，僅有當納稅義務人保留相對應之合

規發票時，進項稅額得以扣抵（某些特定除外）。於 2023 年 10 月 1 日至 2029 年 9 月 30 日之過渡期中，即使未保留合規發票，進項稅額仍得以扣抵（前三年得扣抵 80%，後三年得扣抵 50%）。

An existing company may elect to be a consumption taxpayer if taxable sales for consumption tax purposes do not exceed JPY 10 million in the “base period” (two fiscal years before the current fiscal year, or the first six months of the prior fiscal year), subject to certain other conditions. In principle, a new company with share capital of less than JPY 10 million should be automatically exempt from filing consumption tax returns until taxable sales exceed JPY 10 million in the base period, or a timely consumption taxpayer election is filed. The election is binding for at least two taxable years. Other than this election, no registration procedures exist under the current consumption tax system. Currently, a status election must be submitted before the start of the relevant tax period, unless it is the first fiscal year in which the company began taxable sales operations in Japan. In that case, taxpayers may submit the election after such tax period begins.

A new “qualified invoice system” is expected to be introduced as from 1 October 2023, and only companies that are registered with the tax office as “qualified invoice issuers” would be able to issue qualified invoices. An application form would be required to be filed with the tax office by 31 March 2023, upon which a registration number would be issued and valid as from 1 October 2023. Under the new system, the input consumption tax deduction would be available only if a taxpayer retains corresponding qualified invoices (subject to certain exceptions). During a transitional period from 1 October 2023 to 30 September 2029, the input consumption tax deduction still would be allowed without retention of qualified invoices (by 80% for the first three years and 50% for the following three years).

#### 8.4 申報和繳納 Filing and payment

若成為消費稅之納稅義務人，則須向稅務機關提交消費稅申報書並繳納稅款（請參閱「8.3 稅籍登記」）。繳稅頻率依徵收之消費稅總額而定。可抵扣之進項消費稅金額取決於應稅銷售比例及採納之方式而有所不同。其他門檻或測試規則亦可能適用。

A company must file a consumption tax return and remit the applicable tax to the tax authorities if the company is a consumption taxpayer (see “Registration,” above). The frequency of remittances depends on the total consumption tax collected. The amount of creditable input consumption tax depends on the taxable sales ratio and the method used. Other thresholds/tests also may be applicable.

## 9.0 其他公司稅及個人稅

### Other taxes on corporations and individuals

除非另外說明，本章節提及之稅負應同時適用於公司及個人，並由中央政府進行徵收。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

#### 9.1 社會福利 Social security

雇主須代替勞工從薪資中扣繳部分款項，同時負擔雇主應提撥份額，以納入勞工之社會保險稅。社會保險稅由雇主負擔的部分最高比例約為 16.23%，而勞工負擔的部分最高比例約為 15.27%。

The employer must withhold the employee's contribution and make its own contributions to social security tax, which has several components. The highest combined employer portion is approximately 16.23%. The highest combined employee portion is approximately 15.27%.

#### 9.2 薪酬稅 Payroll tax

雇主須於給付薪資時，扣繳中央稅及地方所得稅並提撥社會福利。

The employer must withhold national and local income tax and social security contributions at source.

#### 9.3 資本稅 Capital duty

資本稅已納入地方住民稅（依人數徵收），及考量各因素所徵收之地方企業稅。惟該稅負僅對公司而不對個人徵收。

Capital duty is included in the local inhabitants tax (per capita levy) and the factor-based local enterprise tax includes a levy on capital that applies only to companies, not to individuals.

#### 9.4 不動產稅 Real property tax

由市町村課徵之固定資產稅每年稅率為 1.4%。購置土地或建築物由都道府縣課徵不動產取得稅，該稅款為不動產評定價值之 3% 至 4%（至 2024 年 3 月 31 日前調降至 1.5% 至 2%）。登記許可稅依據移轉之不動產類別，依房地產評定價值之 0.4% 至 2% 課徵。

The municipal fixed assets levy is assessed at an annual rate of 1.4%. A prefectural real estate acquisitions tax of 3% to 4% (generally reduced to 1.5% to 2% through 31 March 2024) of the assessed value applies at the time land or buildings are acquired, and a real estate registration tax is imposed on the assessed value of real property at rates ranging from 0.4% to 2%, depending on the type of transfer.

#### 9.5 轉讓稅 Transfer tax

特定資產因移轉而於日本書立之合約須課徵印花稅。

The transfer of certain assets is subject to stamp duty on contracts executed in Japan.

### 9.6 印花稅 Stamp duty

針對應稅文件課徵 200 日圓至 600,000 日圓之印花稅。

Stamp duty of JPY 200 to JPY 600,000 is imposed on the execution of taxable documents.

### 9.7 資本取得稅 Capital acquisitions tax

請參閱「9.4 不動產稅」。

See “Real property tax,” above.

### 9.8 淨財產稅 / 淨值稅 Net wealth/net worth tax

無淨財產稅 / 淨值稅。

There is no net wealth tax or net worth tax.

### 9.9 遺產稅 / 贈與稅 Inheritance/gift tax

受益人須按 10% 至 55% 之累進稅率課徵遺產稅或贈與稅。遺產稅或贈與稅之課徵範圍取決於被繼承人或贈與人之住所、受益人之住所、受益人之國籍及財產所在地。被繼承人（無論其國籍為何）死亡時，居住於日本之受益人須對其於日本境內外所繼承之財產繳納遺產稅（持有特定臨時簽證而居住於日本之受益人不在此限）。

Beneficiaries are subject to inheritance/gift tax at progressive rates ranging from 10% to 55%. The scope of inheritance/gift tax depends on the domicile of the deceased/donor, the domicile of the beneficiary, the nationality of the beneficiary, and the location of the property. A beneficiary domiciled in Japan at the time of the deceased's death (regardless of nationality) is subject to inheritance tax on all assets inherited worldwide (an exception exists for beneficiaries domiciled in Japan pursuant to certain temporary visas).

### 9.10 其他 Other

其他稅負包括登記稅及許可稅。股票登記稅係依據登記新發行或額外之資本額之 0.7% 課徵。

Other taxes include registration and license taxes. Share registration tax is assessed at 0.7% on the registration of new or additional share capital.



## 10.0 租稅協定

### Tax treaties

日本已簽署約 80 個租稅協定及 1 個繼承或遺產稅協定。經日本政府簽署與租稅協定相關之避免稅基侵蝕與利潤移轉的多邊公約已於 2019 年 1 月 1 日正式生效。

Japan has concluded around 80 income tax treaties and one inheritance/estate tax treaty. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) entered into force for Japan on 1 January 2019.

有關日本租稅協定網路之資訊，請參閱 <https://www.dits.deloitte.com/#Jurisdiction/33>。

For further information on Japan's tax treaty network, visit Deloitte International Tax Source.

## 11.0 稅務機關

### Tax authorities

國稅廳

National Tax Agency

# 美國稅務重點

## United States Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

美元 (USD)

US Dollar (USD)

### 1.2 外匯管制制度 Foreign exchange control

支付予非居住者的盈餘匯出、股利、利息、權利金或費用沒有一般性限制；但對於支付予名列為制裁及禁運國家與實體之款項、盈餘匯出、其他類型之合約價款與貿易款項，則有所限制。相關法規由美國財政部負責訂定，而外國資產控制辦公室 (Treasury's Office of Foreign Assets Control) 則負責維護相關制裁名單。除此之外，亦對達一定金額之現金交易要求金融機構辦理申報與及留存交易紀錄憑證之規定。

While there are no general restrictions on remittances of profits, dividends, interest, royalties, or fees to nonresidents, sanctions and embargoes apply to listed countries and entities, with restrictions on foreign payments, remittances, and other types of contracts and trade transactions. Regulations are prescribed by the US Treasury, and the Treasury's Office of Foreign Assets Control maintains related lists. Extensive currency transaction reporting and recordkeeping requirements also apply.

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

美國證券交易委員會 (Securities and Exchange Commission, SEC) 要求美國國內上市公司根據美國公認會計原則 (US Generally Accepted Accounting Principles, US GAAP) 編製並向 SEC 申報財務報表，美國公認會計原則由財務會計準則委員會 (非政府組織) 為公開發行公司、非公開發行公司以及非營利組織所制定。外國 SEC 註冊個體則得採用國際財務報告準則 (International Financial Reporting Standards, IFRS) 編製並向 SEC 申報財務報表。

The US Securities and Exchange Commission (SEC) requires US domestic publicly traded companies to file their financial statements according to US GAAP, which is set by the Financial Accounting Standards Board (a nongovernmental entity) for public and private companies and nonprofits. Foreign SEC registrants may use International Financial Reporting Standards (IFRS) in their US SEC filings.

#### 1.4 主要企業組織型態 Principal business entities

包括股份有限公司、有限責任公司、商業信託、合夥企業與有限合夥企業，通常係依全美 50 州及哥倫比亞特區之各州法律所設立。從聯邦所得稅之角度，特定的合約安排可能被視為合夥企業。此外，亦得由個人（獨資企業）或外國公司之美國分支機構在美國境內進行商業活動。

These are the corporation, limited liability company, business trust, partnership, and limited partnership, usually created under the laws of one of the 50 states or the District of Columbia. Certain contractual arrangements may be treated as partnerships for federal income tax purposes. US business also may be carried on directly by an individual (sole proprietorship) or a US branch of a foreign business entity.

## 2.0 公司稅

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	21%，境外無形資產所得（Foreign-Derived Intangible Income，FDII）有機會適用較低稅率（請詳下文說明）。 21%, subject to potential reduction for foreign-derived intangible income (FDII) (as discussed below)
分公司稅稅率 Branch tax rate	21%，另對於外國公司從事美國一般貿易或商業活動（US trade or business）取得之特定收益課徵 30% 之分公司利潤稅（branch profits tax）。 21%, plus 30% branch profits tax on certain earnings of foreign corporations engaged in US trade or business
資本利得稅稅率 Capital gains tax rate	21%

#### 2.1 稅務居住者公司 Residence

若一公司（或合夥企業）係於美國境內或根據美國 50 州或哥倫比亞特區之法律所設立，則無論該公司（或合夥企業）之管理與控制所在地為何，從聯邦稅法之角度而言，該公司（或合夥企業）應被視為「國內公司」。若外國公司直接或間接收購國內公司實質上直接或間接持有之全部財產（或構成國內合夥企業營業活動實質上之全部財產）（即「稅務倒置（inversion）」），則在特定情況下，該外國公司可能被視為國內公司，而須適用聯邦稅法之規定。

A corporation (or partnership) is “domestic” for federal tax law purposes if it is created or organized in the US or under the laws of the US, one of the 50 states, or the District of Columbia; this is the case regardless of the location of management and control of the corporation or partnership. If certain transactions are executed whereby a foreign corporation directly or indirectly acquires substantially all of the property held directly or indirectly by a domestic corporation (or substantially all of the property constituting a trade or business of a domestic partnership) (an “inversion”), the foreign corporation may, in certain cases, be treated as a domestic corporation for purposes of applying federal tax provisions.

#### 2.2 課稅原則 Basis

無論所得來源所在地，國內公司應按其全球所得課徵聯邦所得稅。此外，國內公司持有之外國子公司時，源自外國子公司之部分收入須適用特定條款課稅。外國子公司之利潤可能依據「F 條款（subpart F）」、「境外無形資產所得（global intangible low-taxed income，GILTI）」（請參閱「7. 反避稅制度」中之「7.3 受控外國公司」）或被動外國投資公司（passive foreign investment company，PFIC）之規範，而需計入國內公司之所得。

根據一次性視為匯回稅（「過渡稅（transition tax）」）之規範，特定美國股東需將其持有之



外國公司於 1986 年後未分配且未課稅之外國收益及利潤 (earnings and profits, E&P) 按持股比例計入 2018 年 1 月 1 日之前之所得，此過渡稅得分 8 年繳納。E&P 中屬現金及約當現金之適用稅率為 15.5%，其餘項目適用稅率為 8%。前述稅負計算另訂有複雜之規範以供遵循。

外國公司原則上應就其在美國從事一般貿易或商業活動產生之所得（即有效關聯所得 (effectively connected income, ECI)）以及大部分非屬 ECI 之美國來源所得在美國納稅（請參閱「2.3 課稅所得」）。若美國一般貿易或商業活動係由外國公司擔任合夥人之合夥企業，或由外國公司作為最終受益人之信託傳承安排來進行，則亦適用前述課稅規範。

特定國內小型企業得選擇被視為「S 型企業股份有限公司 (S corporation)」。

一般來說，自聯邦所得稅觀點而言，S 型企業股份有限公司被視為稅務穿透實體，應由股東就該 S 型企業股份有限公司之所得申報納稅。

Domestic corporations are taxed by the federal government on their worldwide income, regardless of where derived. In addition, certain provisions apply to tax domestic corporations on income derived by foreign corporate subsidiaries owned by such domestic corporations. Profits of foreign corporate subsidiaries may be subject to current inclusion under the “subpart F,” “global intangible low-taxed income” (GILTI) (see “Controlled foreign companies” under “Anti-avoidance rules,” below), or passive foreign investment company (PFIC) rules.

Under a one-time deemed repatriation tax (“transition tax”), payable over eight years, certain US shareholders of a foreign corporation were required to include the shareholder’s pro rata share of undistributed and previously untaxed post-1986 foreign earnings and profits (E&P) in income for the foreign corporation’s last tax year beginning before 1 January 2018. The rate is 15.5% for E&P comprising cash or cash equivalents, and 8% for all other E&P. There are complex rules for the calculation of the tax.

A foreign corporation is taxable on income effectively connected with the conduct of a trade or business in the US (“effectively connected income” or ECI) and on most non-ECI that is derived from US sources (see “Taxable income,” below). A US trade or business is relevant for this purpose if conducted by the corporation, by a partnership in which it is a partner, or by a trust or estate of which it is a beneficiary.

Certain domestic small business corporations may elect to be treated as an “S corporation.” Generally, S corporations are treated as passthrough entities for federal income tax purposes and shareholders pay tax on income earned through the S corporation.

### 2.3 課稅所得 Taxable income

國內公司應就其所得總額（包括商業活動之所得、勞務報酬、股利、利息、權利金、租金、收費與佣金、財產交易之收益以及合夥企業之收入），無論其來源為何（除非適用特定的豁免或排除），減除折舊、攤銷、費用、損失與其他特定項目後之淨所得進行課稅。

關於將 GILTI 與 subpart F 所得立即計入國內公司所得總額之規定，請參閱「7.3 受控外國公司」之相關內容。此外，國內公司直接取得之境外無形資產所得（FDII）適用特殊規範，並允許適用 37.5% 之扣除額。FDII 包括銷售或以其他方式處分作為境外使用的財產予外國人之財產交易收入、將境外使用的智慧財產授權予外國人之權利金收入、提供服務予外國人所產生之勞務收入。應注意 FDII 之計算相當複雜，且對關聯企業之交易須適用特殊規範。

特定交易中支付的利息、租金或權利金能否作為稅務減除項目受特殊規範而有所限制（包括在錯配安排交易中關聯企業未將相對應收入計入課稅，或在關聯企業之居住國被允許認為稅務減除項目）。

外國公司應僅就其 ECI 在美國課稅，並減除相關獲准之費用。有兩種類型之所得通常被視為 ECI，即出售美國不動產權益之淨收益以及外國公司被視為從事美國一般貿易或商業活動的情況下，於美國境內銷售存貨或其他非資本性資產所取得之收益。在特殊的透視規範（look-through rules）下，出售或交換從事美國一般貿易或商業活動的合夥企業之股權所產生之損益亦可能被視為 ECI。租稅協定可能就外國公司之 ECI 提供豁免，但得歸屬於美國常設機構（permanent establishment, PE）之部分則不在此限。

不同於國內公司，取得 ECI 之外國公司需繳納「分公司利潤稅」，其約當於該外國公司盈餘中歸屬於 ECI 且未保留或將轉化為投資在美國一般貿易或商業活動部分之 30%（或較低的租稅協定稅率）。若外國公司在計算 ECI 時減除利息費用，且減除金額超過該外國公司所支付源自於美國之利息費用，則該外國公司須就前述超額部分之 30% 計算稅額（或向國內子公司收取美國來源利息所得而適用較低的租稅協定稅率）。

此外，依是否適用租稅協定之上限稅率，外國公司原則上需就其取得之非 ECI 之美國來源所得（例如股利、利息、租金、權利金）按總額繳納 30% 之稅款，特定財產收益則另有規範（請參閱「6.0 扣繳稅款」）。

Domestic corporations are taxed on nearly all gross income (including, e.g., income from a business, compensation for services, dividends, interest, royalties, rents, fees and commissions, gains from dealings in property, income from a partnership), from whatever source derived (unless a specific exemption or exclusion applies), less allowable deductions for depreciation, amortization, expenses, losses, and certain other items.

See “Controlled foreign companies” under “Anti-avoidance rules,” below, for rules

relating to the immediate inclusion of GILTI and subpart F income in gross income. In addition, special rules apply for foreign-derived intangible income (FDII) earned directly by the domestic corporation and a deduction for 37.5% of the FDII is allowed. FDII includes certain income derived from sales or other dispositions of property to a foreign person for a foreign use; licenses of intellectual property to a foreign person for a foreign use; and services provided to a person located outside of the US. The calculation of FDII is complex. Special rules apply to related party transactions.

Special rules limit or deny deductions for interest, rents, or royalties paid on certain transactions (including hybrid transactions in situations where there is no corresponding inclusion to a related party or if the related party is allowed a deduction in its country of residence).

A foreign corporation's taxable income is limited to the gross amount of its ECI, less deductions allocated thereto. Two types of income generally deemed to be ECI in all cases are net gains from sales of US real property interests and, in the case of a foreign corporation treated as engaged in a US trade or business, gains from the sale in the US of inventory or certain other noncapital assets. Gain or loss from the sale or exchange of an interest in a partnership that is engaged in a US trade or business may be deemed to be ECI under special look-through rules. A tax treaty may eliminate the income tax on a foreign corporation's ECI, except to the extent such income is attributable to a permanent establishment (PE) in the US.

Unlike a domestic corporation, a foreign corporation that earns ECI is subject to the "branch profits tax," equal to 30% (or a lower tax treaty rate) of the corporation's earnings attributable to ECI that do not remain, or become, invested in the US trade or business. If a foreign corporation deducts interest in computing ECI and the deduction exceeds the US-source interest paid by the corporation, the corporation also may be subject to a tax equal to the excess times 30% (or a lower treaty rate that would be applicable to US-source interest income from a domestic subsidiary).

In addition, and also subject to tax treaty-based reductions, the US imposes a 30% tax on the gross amount of a foreign corporation's US-source non-ECI (e.g., dividends, interest, rents, royalties) other than certain property gains (see "Withholding tax," below).

## 2.4 稅率 Rate

公司所得稅標準稅率為 21%。FDII 由於可適用 37.5% 之抵減（請參閱「2.3 課稅所得」），故實際有效稅率為 13.125%。特定公司可能須適用最低稅負制，而對於課稅年度中具有超額稅基侵蝕款項的公司可能需計算替代性稅負（alternative tax）（請參閱「2.6 最低稅負制（Alternative minimum tax）」）。

The general corporate income tax rate is 21%. FDII effectively is taxed at a lower rate of 13.125%, due to the allowance of a 37.5% deduction (see “Taxable income,” above). A minimum tax may apply to certain corporations and an alternative tax computation may apply to a corporation with excess base erosion payments for the taxable year (see “Alternative minimum tax,” below).

## 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

反稅基侵蝕稅（base erosion and anti-abuse tax，BEAT）可能適用於國內公司（然受監管的投資公司（regulated investment company，RIC）、房地產投資信託（real estate investment trust，REIT）或 S 型企業股份有限公司不適用之）或適用於將支付予外國關聯企業款項申報為得減除項目之外國公司之美國分支機構（此類款項可能被視為「稅基侵蝕款項（base erosion payments）」）。由於 BEAT 的性質為替代性稅負，故國內公司或外國公司之美國分公司需就其一般公司所得稅或 BEAT 兩者取其高者納稅。

國內公司或美國分公司僅有在滿足以下兩項條件時，才須適用 BEAT：（1）「稅基侵蝕百分比（base erosion percentage）」達 3% 或以上（特定銀行與證券交易商則為 2%）；以及（2）過去三個課稅年度的平均年營業額達 5 億美元。上述稅基侵蝕百分比之計算另訂有特殊規範。在適用 BEAT 的情況下，其替代性稅額相當於調整後課稅所得（modified taxable income）依 10% 稅率計算後，超過一般公司所得稅額減除特定扣抵稅額後之金額。「調整後課稅所得」是指排除特定項目後計算之課稅所得。銀行和證券交易商需另適用特殊規範。除了標準聯邦公司所得稅與 BEAT 外，自 2022 年 12 月 31 日後之課稅年度，符合資格之適用公司若於該課稅年度之調整後財務報表所得（adjusted financial statement income，AFSI）之 15% 超過公司最低稅負（alternative minimum tax，AMT）之境外稅額扣抵的部分，需課徵公司暫定最低稅額（此稅額稱為「最低稅額（tentative minimum tax）」）。此規範下，適用公司需就其暫定最低稅額超過該年度產生之一般公司所得稅額與 BEAT 稅額合計數的部分繳納最低稅負。

上述適用公司是指三年平均 AFSI 達 10 億美元的任何國內公司（然 RIC、REIT 或 S 型企業股份有限公司不適用之），前述期間之計算基礎為自相關課稅年度起往回追溯三年。一般而言，一公司是否為適用公司應依據其 AFSI 做判斷，然亦需遵循關於 AFSI 計算之特殊規範。

暫定最低稅額係公司課稅年度之 AFSI（計算時應將財務報表之累積虧損（net operating losses，NOLs）納入考量）依 15% 之稅率計算後，再扣除公司 AMT 之境外稅額扣抵後之金額而得。AFSI 是以公司適用的財務報表上之淨損益為出發點，再考量特定調整項目後計算而得。

前述調整項目包括（1）調整涵蓋期間使其與公司的課稅年度一致；（2）排除先前計入之任何聯邦或境外所得稅費；以及（3）排除考量任何與特定稅額扣抵相關之直接支付款項。前述「適用的財務報表」一詞是指於任何課稅年度，期間涵蓋該課稅年度之適用的財務報表（根據《美國國內稅法》（Internal Revenue Code，IRC）第 451 (b) (3) 條款之定義或美國財政部於法規或其他指引中所訂定）。在合夥企業中擔任合夥人之適用公司對於其 AFSI 之計算亦應遵循上述規範。所稱公司 AMT 之境外稅額扣抵金額通常包括適用公司及其作為美國股東所持有的受控外國公司（controlled foreign corporations，CFCs）已支付或應計之合格境外所得稅，然需注意特殊限制（請參閱「7. 反避稅制度」中之「7.3 受控外國公司」。）

The “base erosion and anti-abuse tax” (BEAT) potentially applies to a domestic corporation (other than a regulated investment company (RIC), real estate investment trust (REIT), or S corporation) or the US branch of a foreign corporation that makes payments to a foreign related party for which a deduction is allowable (such payments may be considered “base erosion payments”). BEAT is an alternative tax computation; the domestic corporation or US branch is required to pay the greater of its regular corporate income tax liability or its BEAT liability.

The BEAT applies only if the domestic corporation or US branch has (1) a “base erosion percentage” of 3% or more (2% for certain banks and securities dealers) and (2) average annual gross receipts of at least USD 500 million for the three-year period ending with the preceding taxable year. Special rules apply to determine the base erosion percentage.

Where the BEAT applies, it is equal to the excess of 10% of modified taxable income over the regular corporate income tax liability reduced by certain tax credits. “Modified taxable income” is taxable income determined without regard to certain items. Special rules apply to banks and securities dealers.

In addition to the standard federal corporate income tax and the BEAT, effective for taxable years beginning after 31 December 2022, a 15% corporate minimum tax is imposed on the adjusted financial statement income (AFSI) of applicable corporations in excess of the corporate alternative minimum tax (AMT) foreign tax credit for the taxable year (this amount is referred to as the “tentative minimum tax”). Under this provision, an applicable corporation’s minimum tax is equal to the amount by which the tentative minimum tax exceeds the sum of the corporation’s regular corporate income tax liability for the year and its BEAT liability.

An applicable corporation is any domestic corporation (other than a RIC, REIT, or S corporation) that has a USD 1 billion three-year average AFSI, applied based on a three-year

lookback period ending with the relevant taxable year. In general, although the determination of whether a corporation is an applicable corporation is based on AFSI, special rules are included for computing AFSI for this purpose.

The tentative minimum tax is determined by applying a 15% tax rate to the AFSI of the corporation for the taxable year (computed taking into account financial statement net operating losses (NOLs)) reduced by the corporate AMT foreign tax credit. AFSI is the net income or loss of the corporation stated on the corporation's applicable financial statement with certain modifications, including adjustments to (1) align the period covered to the corporation's taxable year, (2) disregard any federal or foreign income taxes taken into account, and (3) disregard any direct payments made with respect to certain tax credits. The term "applicable financial statement" means, with respect to any taxable year, an applicable financial statement (as defined in Internal Revenue Code (IRC) section 451(b) (3) or as specified by the Secretary of the Treasury in regulations or other guidance) that covers such taxable year. The rule includes a provision for computing AFSI for an applicable corporation that is a partner in a partnership. The corporate AMT foreign tax credit generally is comprised of eligible foreign income taxes paid or accrued by the applicable corporation and controlled foreign corporations (CFCs) of which the applicable corporation is a US shareholder, subject to certain limitations (see "Controlled foreign companies" under "Anti-avoidance rules," below).

## 2.7 股利所得稅 Taxation of dividends

公司股東收到國內公司所發放之股利收入可能得享有股利扣除額 (dividends received deduction, DRD)。對於持股低於 20% 的股東，得享有之 DRD 比例為 50%；對於持股 20% 或以上之非控制股權股東，得享有之 DRD 比例為 65%；對於同一集團中成員之間之股利分配，在符合其他要件為前提下，得享有 100% 的 DRD。

國內公司收到其持有之特定持股 10% 外國公司所發放之股利收入，應得享有 100% 之 DRD。然而對於已適用 100% DRD 之股利收入，不得再將該股利收入之境外已納或應計稅額作為境外稅額扣抵或減除項目。此外，亦需注意：(1) 若外國公司於當地取得混合股利 (hybrid dividend) 相關之減除項目 (或其他稅務利益)，則 DRD 之使用將受限制；以及 (2) 擴大股權持有期間之要求。

A dividends received deduction (DRD) may be available for dividends received by a corporate shareholder from a domestic corporation. The rate is 50% for a less-than 20% shareholder; 65% for a noncontrolling shareholder owning 20% or more; or 100% for distributions among members of the same affiliated group, provided other requirements are met.

A 100% DRD may be available for the foreign-source portion of dividends received from specified 10%-owned foreign corporations by domestic corporations that are US shareholders (as defined). No foreign tax credit or deduction is allowed for taxes paid or accrued with respect to such dividends. In addition, there is (1) a limitation on the DRD for any dividend received if the foreign corporation receives a deduction (or other tax benefit) from taxes imposed by a foreign jurisdiction (hybrid dividend), and (2) an expanded holding period requirement.

## 2.8 資本利得 Capital gains

國內公司處分資本資產（例如投資目的持有之資產）之資本利得，適用之稅率與一般所得所適用之稅率相同。資本損失得抵減資本利得，但不能抵減一般所得。特定情況下，企業資產之銷售或交換所認列之資本利得可適用免稅。外國公司之資本利得通常無須在美國課稅，除非該資本利得係來自於出售美國不動產之權益或與美國一般貿易或商業活動相關（在特定情況下，後者之稅負可根據租稅協定而豁免）。

Gains recognized by domestic corporations on capital assets (e.g., assets held for investment) are taxed at the same rate as ordinary income. Capital losses may be deducted against capital gains, but not against ordinary income. Relief from gain recognition is available for sales or exchanges of business assets in certain situations. A foreign corporation generally is exempt from tax on capital gains, unless the gain is from the sale of a US real property interest or is connected with the operation of a US trade or business (tax on the latter may be eliminated under a tax treaty in certain cases).

## 2.9 虧損 Losses

公司在 2017 年 12 月 31 日以後至 2021 年 1 月 1 日前之課稅年度中產生之 NOLs 通常得以抵減發生損失年度以前的五個課稅年度中產生之所得，並得無限期抵減發生損失年度以後產生之所得。在前述期間之前的課稅年度產生之 NOLs 得抵減發生損失年度前兩個課稅年度之所得，並得抵減發生損失年度後 20 個課稅年度內之所得。在前述期間之後的課稅年度產生之 NOLs 不得抵減發生損失年度前任一課稅年度之所得，僅得無限期抵減發生損失年度以後產生之所得。

對於 2017 年 12 月 31 日後開始的課稅年度產生之 NOLs，自 2020 年 12 月 31 日之後開始的課稅年度，其得抵減金額以使用年度課稅所得之 80% 為限（且需經特定調整）。根據此目的計算之課稅所得額係未考量《IRC》第 172 節、199A 節和 250 節所述之減除項目，但需將 2018 年 1 月 1 日前開始的課稅年度產生並累積至當年度尚未使用之 NOLs 進行抵減。

A corporation's NOLs arising in tax years beginning after 31 December 2017 and before 1 January 2021 generally may be carried back to each of the five preceding taxable years, and then may be carried forward indefinitely. For prior taxable years, NOLs generally could be

carried back to each of the two preceding taxable years and then forward 20 taxable years. For subsequent taxable years, the NOLs may not be carried back at all but may be carried forward indefinitely.

For NOLs arising in tax years beginning after 31 December 2017, the amount of the NOL deduction allowed is limited to 80% of taxable income (with certain adjustments), starting in taxable years beginning after 31 December 2020. Taxable income for this purpose is computed before taking into account the deductions allowed under IRC sections 172, 199A, and 250 and after taking into account the NOL deduction for NOLs arising in taxable years beginning before 1 January 2018 and carried to such taxable year.

## 2.10 境外稅額扣抵 Foreign tax relief

當美國稅款係來自境外來源課稅所得且滿足額外條件與限制時，境外繳納之所得稅通常得全額或部分扣抵美國所得稅。GILTI 之境外稅額扣抵金額以已支付或應計的境外稅款之 80% 為上限。對於符合 100% DRD 之股利收入產生之已支付或應計外國稅款，則不得作為境外稅額扣抵。

可扣抵的境外所得稅包括利潤計入於美國法人股東之美國稅基而由外國子公司承擔之稅負（「視同已繳納稅款 (deemed-paid taxes)」），及被美國聯邦所得稅視為合夥企業的實體所支付之特定外國稅款中，屬於美國納稅義務人之份額。

Foreign income taxes generally may offset the US income tax on taxable income, in whole or in part, to the extent the US tax is allocated to foreign-source taxable income and additional conditions and limitations are satisfied. The foreign tax credit for GILTI is limited to 80% of the foreign taxes paid or accrued. No foreign tax credit is available for foreign taxes paid or accrued with respect to dividends qualifying for the 100% DRD.

Creditable foreign income taxes include taxes borne by foreign subsidiaries on profits included in the US tax base of a US corporate shareholder (“deemed-paid taxes”) and a US taxpayer’s share of certain foreign taxes paid by an entity classified as a partnership for US federal income tax purposes.

## 2.11 參與免稅規定 Participation exemption

請參閱「2.7 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

租稅優惠就多種特殊類型活動（包括研究和開發）提供租稅減免，及各類得以「費用化」條款以加速折舊減除之效益。對於在 2017 年 9 月 27 日至 2023 年 1 月 1 日期間中投入使用符合條件之財產，無論該財產最初取得目的是否為供納稅義務人使用，均得將取得成本全額費用化。

Incentives include numerous credits for special types of activities (including research and development) and various “expensing” provisions to accelerate the benefits of depreciation deductions. Full expensing is allowed for qualified property placed into service after 27 September 2017 and before 1 January 2023, regardless of whether the original use of the property begins with the taxpayer.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

公司原則上得選擇任一期間作為其課稅年度，惟該期間需涵蓋 12 個月份且結束日為任何月份最後一天（但不包括一年涵蓋 52 或 53 週的情況）。然某些實體（例如 CFCs（請參閱「7. 反避稅制度」中之「7.3 受控外國公司」））課稅期間之適用必須遵循特殊規範。

A corporation may adopt as its tax year a fiscal year consisting of 12 months and ending (except in the case of a 52/53-week year) on the last day of any month. Special rules apply in determining the permitted or required taxable year of certain entities (e.g., CFCs (see “Controlled foreign companies” under “Anti-avoidance rules,” below)).

#### 3.2 合併申報 Consolidated returns

滿足特定條件之前提下，特別是母公司必須直接持有集團中至少一個子公司 80% 或以上的股權，並且集團中的每個子公司皆直接由母公司和／或其他集團子公司持有至少 80% 的股權，則該國內聯屬公司得以集團為基礎辦理合併申報。

A group of domestic affiliated corporations may file a consolidated tax return if certain requirements are met, most particularly that the parent company must own directly 80% or more of the stock of at least one subsidiary in the group, and each subsidiary in the group must be at least 80%-owned directly by the parent and/or other group subsidiaries.

#### 3.3 申報和繳納 Filing and payment

自 2015 年 12 月 31 日後開始的課稅年度，公司須在其課稅年度終了後第四個月的 15 日前申報其所得稅（在此之前，申報截止日期為課稅年度終了後第三個月的 15 日）。因此，遵循歷年制之公司的申報截止日為 4 月 15 日（未展延的情況下），而非 3 月 15 日。然而，對於會計年度結束日為 6 月 30 日的公司，此變更將遞延至 2025 年 12 月 31 日後開始的課稅年度始生效。

採用歷年制之公司得於提交展延申請表後，在 2026 年 1 月 1 日之前的課稅年度申報期限得延長五個月；至於會計年度結束日為 6 月 30 日的公司則得於提交展延申請表後，在 2026 年 1 月 1 日之前的課稅年度申報期限得延長七個月。自 2026 年 1 月 1 日後開始的課稅年度，無論會計年度終了日為何，所有公司皆適用申報期限自動延長六個月。

S 型企業股份有限公司須在其課稅年度終了後第三個月的 15 日之前申報其所得稅，因此，適用歷年制的 S 型企業股份有限公司之原始申報截止日為 3 月 15 日，惟申報期限得以延長六個月。

特定合夥企業亦需進行美國所得稅申報。一般來說，合夥企業所得需繳納之聯邦所得稅之納稅義務人為合夥人。

另州所得稅與聯邦所得稅之申報期限及展延期限可能有所不同。

相關稅款必須在所得稅申報截止日前或當日繳納。

其他申報可能按季度或其他期間基礎進行，且通常會需按季度就暫估稅款進行繳納。

For taxable years beginning after 31 December 2015, a corporation generally must file its income tax return by the 15th day of the fourth month following the end of its taxable year (previously, the deadline was the 15th day of the third month following the end of its taxable year). Thus, the due date of the tax return (without extension) for corporate filers with a calendar year end is 15 April rather than 15 March. However, for corporations with a fiscal year ending 30 June, this change is delayed and will take effect for taxable years beginning after 31 December 2025.

Corporations with a calendar year end may receive an automatic five-month filing extension if an extension form is filed for tax years beginning before 1 January 2026. A corporation with a 30 June year end may receive an extension of seven months to file its return for tax years beginning before 1 January 2026. For taxable years beginning on or after 1 January 2026, an automatic six-month extension will apply to all corporations, regardless of year end.

An S corporation must file its tax return by the 15th day of the third month following the end of its taxable year. Thus, the original due date for a calendar-year S corporation is 15 March. An S corporation is allowed a six-month extension of time to file its tax return.

Certain partnerships also are required to file US tax returns. Generally, US federal income tax on partnership income is imposed on the partners.

The deadlines for state income tax returns and extensions may differ from the federal due dates and extensions.

Related tax must be paid on or before the due date of the income tax return.

Other filings may be necessary on a quarterly or other basis. Quarterly estimated tax payments generally are required.

### 3.4 罰款 Penalties

未如期繳納稅額及未在期限內申報將處以與利息，相關金額通常取決於稅務申報表格或依所涉及的稅法而定。

A comprehensive set of penalty and interest provisions for failure to pay and failure to file applies, with relevant amounts generally determined based on the specific form or tax code section at issue.

### 3.5 解釋函令 Rulings

納稅義務人可以就特定納稅義務人及特定交易或事件申請解釋；此外，亦得申請申報前協議（prefiling agreements）及預先移轉訂價協議（advance pricing agreements，APAs）。

Taxpayers may request a private letter ruling, to be issued relative to a specific taxpayer and specific transaction or series of events. Prefiling agreements also are available, as are advance pricing agreements (APAs).

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

個人所得稅稅率 Individual income tax rate	課稅所得 (美元) Taxable income (USD)	稅率 Rate
	不超過 20,550 美元 Up to 20,550	10%
	20,551–83,550	12%
	83,551–178,150	22%
	178,151–340,100	24%
	340,101–431,900	32%
	431,901–647,850	35%
	超過 647,850 美元 Over 647,850	37%
地方住民稅率 Local inhabitants tax rate		20% (最多) (maximum)
資本利得稅率 Capital gains tax rate	超過 250,000 美元 Over 250,000	3.8%

### 4.1 稅務居民 Residence

外籍人士若持有永久居民的身分且未正式放棄或失去永久居留權，將被視為美國稅務居民課稅。符合「實質居留測試 (substantial presence test)」的個人亦會被視為美國居民課稅，該測試要求在一個曆年制年度內於美國實際居住達 183 天或以上，或在一個曆年制年度內至少停留 31 天並且包括當年度在內的連續三年測試期內按加權比例計算之累計居留天數達 183 天或以上（當年度加權比例以總額計；前一年度加權比例為三分之一；前二年度加權比例為六分之一）。

Aliens who have entered the US as permanent residents and who have not officially surrendered or lost the right to permanent residence are taxed as residents. Also taxed as residents are individuals who meet a “substantial presence test,” which requires, subject to further considerations, either physical presence in the US for 183 days or more during a calendar year, or presence of at least 31 days during a calendar year and a cumulative presence of 183 days or more based on a weighted number of days during the calendar year (taken at whole value) and the two immediately preceding calendar years (taken at one-third value for the first preceding calendar year and at one-sixth for the second).

### 4.2 課稅原則 Basis

所有美國公民和稅務居民，包括外籍居民及居住於美國境外之公民，皆需就其境內外收入繳納聯邦稅，並適用境外稅額扣抵（另有扣抵限制）。非稅務居民之外籍人士僅需就 ECI 與非 ECI 之美國來源所得在美國納稅。對於放棄美國公民或在移居國外期間或結束之長期美國稅務居民，另需適用特殊課稅規範。美國大部分的州與哥倫比亞特區向非稅務居民與居住該地區之個人課

徵州所得稅。此外，如果美國公民與稅務居民持有有一定數量之外國子公司股票，則適用與公司相同之反遞延課稅制度。

All US citizens and residents, including resident aliens and citizens who reside outside the US, pay federal tax on their worldwide income, with credits for foreign income taxes (subject to certain limitations). Nonresident aliens are taxed only on ECI and US-source non-ECI. Special taxing rules may apply to former US citizens and long-term residents upon or after expatriation. Most of the 50 states and the District of Columbia also collect income tax from nonresidents and individuals who reside in their territory. In addition, US citizens and residents can be subject to the same anti-deferral rules applicable to corporations, discussed above, if they own sufficient stock in a foreign subsidiary.

### 4.3 課稅所得 Taxable income

一般而言，個人須將自任何來源取得之總收入包含於其課稅所得中，包括勞務報酬（所有形式之報酬和津貼，以及未受特定豁免的其他福利之價值）、股利、利息、權利金、租金、收費與佣金、財產交易之收益，以及來自合夥企業、有限責任公司、S 型企業股份有限公司、遺產或信託的收入。非稅務居民之外籍人士在計算課稅所得時得將非 ECI 之收入排除；然而，若該所得源自於美國且非屬財產出售或交換損益，通常係給付人依收入總額辦理扣繳之方式完稅。

Individuals generally must include gross income from whatever source derived in their taxable income, including compensation for services (all forms of remuneration and allowances and the value of other perquisites that are not specifically exempted), dividends, interest, royalties, rents, fees and commissions, gains from dealings in property, and income from a partnership, limited liability company, S corporation, estate, or trust. Nonresident aliens exclude non-ECI in computing taxable income; however, they are subject to US tax on the gross amounts of such income, generally collected on receipt via withholding, if the income is from US sources and not from the sale or exchange of property.

### 4.4 稅率 Rates

稅率採累進制，最高達 37%。2022 年的課稅年度中，該 37% 之門檻依納稅義務人型態而有所不同，單身納稅義務人之適用金額為 539,901 美元，而已婚並與配偶合併申報者之適用金額為 647,851 美元。

除一般所得稅外，當個人的暫定 AMT 應納稅額超過其一般所得應納稅額時，個人可能需繳納 AMT。AMT 對應課稅超額所得（AMT 所得減去「免稅額」後之金額）達一定金額者按 26% 之稅率課徵，並對超過該水平之應課稅超額所得按 28% 稅率課徵。在漸失門檻（phase-out thresholds）下，2022 年已婚並與配偶合併申報者適用之 AMT 免稅額為 118,100 美元，單身納稅義務人適用之 AMT 免稅額為 75,900 美元，前述免稅額未來年度將自動依通貨膨脹指數進行調整。

Rates are progressive up to 37%. For the 2022 tax year, the threshold for the 37% bracket is USD 539,901 for single taxpayers and USD 647,851 for married taxpayers filing jointly.

In addition to the regular income tax, individuals may be subject to AMT, which is triggered where an individual's tentative AMT liability exceeds that individual's regular income tax liability. The AMT is imposed at a rate of 26% on the taxable excess (AMT income minus an "exemption amount") up to specified levels, and at a rate of 28% on the taxable excess above these levels. The exemption amounts, subject to phase-out thresholds, for the individual AMT for 2022 are USD 118,100 for married taxpayers filing jointly and USD 75,900 for single taxpayers and will be automatically indexed for inflation thereafter.

#### 4.5 資本利得 Capital gains

淨長期資本利得（通常為處分持有超過一年的投資收益，但對於處分適用合夥權益時，前述持有期間要求延長為三年）超過淨短期資本損失的部分（淨資本利得），通常按最高 20% 之稅率課稅。對於所得達 250,000 美元之已婚並與配偶合併申報者與所得達 200,000 美元之未婚納稅義務人，需額外就其淨投資所得（包括資本利得）之 3.8% 課稅。上述淨資本利得稅率亦適用於取自國內公司及特定外國公司符合規定之股利所得。

The excess of net long-term capital gains (generally, gains from investments held for more than one year, although the holding period requirement is expanded to three years for gains on an applicable partnership interest) over net short-term capital losses (net capital gains) generally is taxed at a maximum rate of 20%. For individuals who earn in excess of USD 250,000 for married taxpayers filing jointly and USD 200,000 for unmarried taxpayers, there is an additional 3.8% tax on net investment income, including capital gains. The net capital gains rate also is applicable to qualified dividends received from domestic corporations generally and from certain foreign corporations.

#### 4.6 扣除額與免稅額 Deductions and allowances

個人納稅義務人在計算課稅所得時，得從調整後總收入中扣除標準扣除額（單身納稅義務人為 12,950 美元，已婚並與配偶合併申報之納稅義務人為 25,900 美元），或得列舉下列扣除項目，包括房貸利息、醫療和牙科治療費用、州和地方所得稅或銷售與財產稅、投資利息支出和慈善捐款等，但需符合特定限制條件。亦可適用稅額抵減。

除此之外，來自於合夥企業、S 型企業股份有限公司或獨資企業的「國內合格企業所得 (domestic qualified business income)」得享有 20% 的扣除額；然對於課稅所得超過門檻的納稅義務人（已婚並與配偶合併申報之納稅義務人為 340,100 美元，單身納稅義務人為 170,050 美元），該扣除額之使用會受到限制。

Individual taxpayers are entitled to a standard deduction (USD 12,950 for single taxpayers

and USD 25,900 for married taxpayers filing jointly) from adjusted gross income in calculating taxable income, or they may “itemize” deductions for items including mortgage interest, medical and dental expenses, state and local income or sales and property taxes, investment interest expense, and charitable contributions, subject to certain limitations. Credits also are available.

In addition, a 20% deduction is available against “domestic qualified business income” from a partnership, S corporation, or sole proprietorship. The deduction is subject to limitations for taxpayers with taxable income in excess of a threshold amount (USD 340,100 for married taxpayers filing jointly and USD 170,050 for single taxpayers).

#### 4.7 境外稅額扣抵 Foreign tax relief

美國稅款係來自境外來源課稅所得且滿足額外條件與限制時，境外繳納之所得稅額通常得全額或部分扣抵美國所得稅。

Foreign income taxes generally may offset the US income tax on taxable income, in whole or in part, to the extent the US tax is allocated to foreign-source taxable income and additional conditions and limitations are satisfied.



# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

課稅年度原則上採歷年制，除非納稅義務人選擇採用其他會計年度，然該會計年度之結束日須為歷年制月份的最後一天。

The tax year is the calendar year, unless a fiscal year is elected. Any fiscal year must end on the last day of a calendar month.

### 5.2 申報主體 Filing Status

個人申報的類別包括單身、已婚並與配偶合併申報、已婚但與配偶分開申報、家庭負責人或符合條件的遺孀（鰥夫）。

The categories for individuals filing are single, married filing jointly, married filing separately, head of household, or qualifying widow(er).

### 5.3 申報和繳納 Filing and payment

受雇所得需於給付時辦理扣繳。個人自行結算所得稅款之申報期限（未延期情況下）為課稅年度結束後第四個月的第 15 日（對於薪資未辦理扣繳之特定非居民外籍人士，申報期限則為課稅年度結束後的第六個月）。若納稅義務人在申報截止日當日或之前選擇延長申報期限並已支付預估的最終稅款，則申報期限可延長六個月。

Tax is withheld at source from employment income. Individual self-assessment tax returns are due (without extension) by the 15th day of the fourth month following the end of the tax year (or the sixth month, in the case of certain nonresident aliens, other than those whose wages are subject to income tax withholding). An extension of six months is granted if the taxpayer makes an election on or before the due date for the return and pays the estimated final tax due.

### 5.4 罰款 Penalties

未如期繳納稅款及於期限內辦理申報將處以罰款與利息，相關金額通常取決於稅務申報表格或依所涉及的稅法而定。請參閱「7. 反避稅制度」中之「7.6 揭露要求」。

A comprehensive set of penalty and interest provisions for failure to pay and failure to file applies, with relevant amounts generally determined based on the specific form or code section at issue. See also “Disclosure requirements” under “Anti-avoidance rules,” below.

## 5.5 解釋函令 Rulings

納稅義務人可以針對特定納稅義務人及特定交易或事件申請解釋。

Taxpayers may request a private letter ruling to be issued relative to a specific taxpayer and specific transaction or series of events.

## 5.6 其他 Other

若個人持有之特定海外金融資產總價值超過特定門檻，則須於所得稅申報表中一併揭露。申報門檻因個人的申報主體（請參閱上文）以及納稅義務人是否居住於美國而異。例如，居住於美國的未婚納稅義務人若持有之特定海外金融資產總價值於課稅年度最後一天超過 50,000 美元，或在課稅年度中的任何時點超過 75,000 美元，則有申報之義務。需申報的海外金融資產包括海外金融帳戶、海外股票和證券、對外國公司之股權，以及其他金融工具與合約。若於任何課稅年度未進行揭露，個人將被處以 10,000 美元之罰款（連續裁罰，上限為 50,000 美元），並對未揭露資產而導致漏報之稅款處以 40% 的罰款。

Individuals are required to file a statement with their income tax returns to report interests in specified foreign financial assets if the aggregate value of those assets exceeds certain thresholds. Reporting thresholds vary based on the individual's filing status (see above) and on whether the taxpayer resides in the US or abroad. For example, unmarried taxpayers living in the US have a filing requirement if the total value of specified foreign financial assets is more than USD 50,000 on the last day of the tax year, or more than USD 75,000 at any time during the tax year. Applicable assets include financial accounts, foreign stock and securities, interests in foreign entities, and other financial instruments and contracts. Failure to disclose for any taxable year would subject the individual to a USD 10,000 penalty (with the continuation penalty capped at USD 50,000) and a 40% penalty on an understatement of tax attributable to nondisclosed assets.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rate

支付款項類別 Type of Payments	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	0%	30%	30%
利息 Interest	0%	0%	0%/30%	0%/30%
權利金 Royalties	0%	0%	30%	30%
技術服務費 Fee for technical services	0%	0%	0%	0%

### 6.1 股利 Dividends

國內公司支付予非稅務居住者公司或個人之股利通常需就總額適用 30% 之扣繳稅率，若可適用租稅協定上限稅率或該收入為 ECI 則不在此限。對於自 2011 年之前即存在的少數「不溯及既往 (grandfathered)」的 80/20 公司（即三年之測試期間內至少 80% 的收入來自海外積極營運公司（本身或其子公司））所支付的股利，則外國公司股東有資格豁免以股利總額為基礎辦理扣繳。

非稅務居住者公司自另一家非稅務居住者公司取得的股利，若後者之盈餘係屬 ECI，則不在美國扣繳課徵範圍內；取而代之的是對股東取得之盈餘課徵分公司利潤稅（請參閱「2. 公司稅制」中之「2.3 課稅所得」）。

The gross amount of dividends paid by a domestic corporation to a nonresident corporation or individual generally is subject to a 30% withholding tax, unless the rate is reduced under an applicable tax treaty or the income is ECI. Dividends paid by a narrow class of “grandfathered” 80/20 companies (a domestic corporation that derives at least 80% of its income for the three-year testing period from active foreign business (its own or its subsidiaries)) existing before 2011 are eligible for relief from gross-basis tax in the hands of foreign corporations.

Dividends received by a nonresident corporation from another nonresident corporation out of the latter’s earnings attributable to ECI are not subject to US withholding tax; the branch profits tax (see “Taxable income” under “Corporate taxation,” above) serves as a substitute for shareholder-level taxation of such earnings.

## 6.2 利息 Interest

非稅務居住者公司或個人收取源自於美國之利息需就總額適用 30% 之扣繳稅率，適用租稅協定上限稅率或法定豁免則不在此限。ECI 之利息，及與投資組合債務、短期債務、銀行存款、由州或地方政府發行的債券與不溯及既往的 80/20 公司之債務相關之利息通常得免予辦理扣繳。

The gross amount of interest received by a nonresident corporation or individual from US sources generally is subject to a 30% withholding tax, unless the rate is reduced under an applicable tax treaty or a statutory exemption applies. Interest that is ECI and certain interest on portfolio debt obligations, short-term obligations, bank deposits, bonds issued by state or local governments, and debts of grandfathered 80/20 companies generally may be exempt from withholding tax.

## 6.3 權利金 Royalties

非稅務居住者公司或個人因在美國使用財產而收取之權利金需繳納 30% 之扣繳稅款，適用租稅協定上限稅率或該收入為 ECI 則不在此限。

Royalties received by a nonresident corporation or individual for the use of property in the US are subject to a 30% withholding tax, unless the rate is reduced under an applicable tax treaty or the income is ECI.

## 6.4 技術服務費 Fees for technical services

通常僅對在美國境內提供之個人服務（包括技術服務）課稅。若服務於美國提供，則此服務費用通常被視為服務提供者之 ECI。

There generally is only a tax on fees for personal services, including technical services, if the services are performed within the US. If the services are performed in the US, such fees typically would be ECI.

## 6.5 分公司匯出稅 Branch remittance tax

美國課徵收分公司利潤稅，請參閱「2. 公司稅制」中「2.3 課稅所得」之說明。

The US imposes a branch profits tax, as discussed in the “Taxable income” section of “Corporate taxation,” above.

## 6.6 其他 Other

其他任何被定義為「固定或可確定、年度或週期性 (fixed or determinable, annual or periodic, FDAP)」之所得、收益或利潤均需於給付非稅務居住者公司或個人時適用 30% 之扣繳稅率，若適用租稅協定上限稅率或該收入為 ECI 則不在此限。對於非稅務居住者公司或個人處分美國不動產之收益 (10%)、處分從事美國一般貿易或商業活動之合夥企業權益 (10%) 以及由合夥企業分配予外國公司合夥人之 ECI 收益 (21%)，皆須於給付價款時辦理扣繳，惟該稅款並非最終稅款。

Any other income, gain, or profit characterized as “fixed or determinable, annual or periodic” (FDAP) is subject to a 30% withholding tax, unless the rate is reduced under an applicable tax treaty or the income is ECI. A nonfinal tax also must be withheld on proceeds from the disposition of US real property interests (10%) and interests in partnerships engaged in a US trade or business (10%) and by partnerships on their ECI allocable to foreign corporate partners (21%).

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

稅務機關有權對不符合常規交易之關係人交易進行調整。相關法規訂定前述調整之範圍、具體方法與原則。納稅義務人需備妥移轉訂價文據。此外，納稅義務人得與稅務機關簽訂雙邊或單邊之預先移轉訂價協議（Advance Pricing Agreement, APA）。

對於年營收達 8.5 億美元之跨國集團，若其最終母公司為美國公司則需提交年度國別報告。

The tax authorities may adjust income in related party transactions that are not at arm's length. Detailed regulations prescribe the scope, specific methodologies, and principles. Documentation is required. APAs, both bilateral and unilateral, may be negotiated.

Annual country-by-country reporting is required by a US entity that is the ultimate parent entity of a multinational enterprise group with annual revenue of USD 850 million or more.

### 7.2 利息扣除額限制 Interest deduction limitations

「商業利息支出」（指歸屬於非投資屬性之一般貿易或商業活動產生之利息）之得扣除金額通常受限於（1）商業利息收入，加上（2）納稅義務人調整後課稅所得（adjusted taxable income, ATI）金額之 30%（或經 CARES 法案（Coronavirus Aid, Relief, and Economic Security Act）修訂，適用於 2019 年與 2020 年之比率為 50%），再加上（3）納稅義務人之「貨物擔保貸款之利息支出（floor plan financing interest expense）」之合計數。上述 ATI 之計算不包含考慮任何（1）不屬於一般貿易或商業活動之收入、利得、扣除額或損失項目；（2）商業利息收入或支出；（3）就特定穿透性收入（pass-through income）適用之 20% 扣除額；（4）NOL 扣除額；（5）2022 年 1 月 1 日前開始之課稅年度中產生之任何折舊、攤銷或折耗；（6）由財政部另行規定之其他調整。未被允許扣除之商業利息支出得無限期遞延。然上述規範仍存有例外，包括某些在截至上一個課稅年度之三年平均年總收入不超過 2,600 萬美元之小規模企業（根據 2019 年 12 月 31 日後開始的課稅年度之通貨膨脹指數進行調整）不受此限制。

該限制通常適用於納稅義務人層級。對於採用集團合併申報之關聯企業，該限制適用於整個集團合併申報層級。合夥企業則另適用特殊規範。

若滿足特定條件，目前不得認列為扣除項目之利息得遞延於未來年度中扣除。

The deduction for “business interest” (interest allocable to a trade or business that is not investment interest) generally is limited to (1) business interest income, plus (2) generally 30% (or 50% for 2019 and 2020, as amended by the CARES Act) of the taxpayer's adjusted taxable income (ATI), plus (3) the taxpayer's “floor plan financing interest expense.” ATI is computed without regard to any (1) item of income, gain, deduction, or loss that is not allocable to the trade or business; (2) business interest income or expense; (3) the 20% deduction for certain pass-through income; (4) the NOL deduction; (5) for taxable years

beginning before 1 January 2022, any depreciation, amortization, or depletion; and (6) such other adjustments as provided by the Secretary of the Treasury. Business interest that is not allowed as a deduction may be carried forward indefinitely. There are some exceptions to the rules, including an exception for certain small businesses whose average annual gross receipts for the three-year period ending with the prior tax year do not exceed USD 26 million (with adjustments for inflation for taxable years beginning after 31 December 2019).

The limitation generally applies at the taxpayer level. In the case of a group of affiliated corporations that file a consolidated return, the limitation applies at the consolidated tax return filing level. Special rules apply to partnerships.

Disallowed interest that is not currently deductible may be carried forward and deducted in future years if certain conditions are satisfied.

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

特定類型之 CFC 收入目前需計入在特定「美國股東」（即擁有外國公司至少 10% 之表決權股份或外國公司所有類別股票總價值至少 10% 之美國個人）之課稅所得中。CFC 是指超過 50%（按表決權或價值計算）之股票由「美國股東」擁有（直接、間接或歸屬）之外國公司。

美國公司股東自其 CFC 收到的股利通常可享有 100% 的 DRD。然而，若屬於 GILTI 的部分，無論是否實際分配，美國公司股東必須將 GILTI 計入其收入總額中。美國股東得減除相當於其 GILTI 50% 之金額，以及因美國股東就 GILTI 被計入其所得並適用境外稅額扣抵所產生之股利金額（《IRC》第 78 條總額法（gross up））。

GILTI 是美國股東的淨測試所得（net tested income）超過視為有形資產之收益（deemed tangible income return）之金額。前述有形資產收益金額係以歸屬於美國股東用以產生測試所得之有形資產之 10%，並減除分配予淨測試收入之利息支出後之金額。此目的下之「測試所得（tested income）」係指 CFC 排除考慮特定項目及應歸屬至該收入之減除項目（包括稅款）後之所得總額。

應計入美國股東 GILTI 之金額，係根據其持有之各 CFC 之測試所得佔總測試所得之比例進行分攤。此外，美國股東得就前述計入適用境外稅額扣抵，惟扣抵金額應以境外已支付或應計稅額之 80% 為限。

Certain types of income of CFCs are included currently in the taxable income of certain “US shareholders” (US persons that own at least 10% of the foreign corporation’s voting stock, or 10% of the total value of all classes of the foreign corporation’s stock). A CFC is a foreign corporation, more than 50% (by vote or value) of whose stock is owned (directly, indirectly, or by attribution) by “US shareholders.”

Dividends received by US corporate shareholders from their CFCs generally are eligible for a 100% DRD. However, US corporate shareholders are required to include the amount of their GILTI in gross income, regardless of whether the GILTI is distributed. The US shareholder is allowed a deduction equal to 50% of the GILTI and the amount treated as a dividend by reason of the US shareholder claiming a foreign tax credit as a result of the inclusion of the GILTI amount in income (“section 78 gross up”).

GILTI is the excess of the US shareholder’s net tested income over the deemed tangible income return, which is defined as the excess of 10% of the shareholder’s basis in tangible property used to produce tested income less the amount of interest expense allocated to net tested income. “Tested income” for this purpose is the gross income of the corporation determined without regard to certain items, over deductions (including taxes) properly allocable to such gross income.

The amount of GILTI included by a US shareholder is allocated across all of the shareholder’s CFCs, based on each CFC’s proportionate share of tested income. In addition, the US shareholder can claim a foreign tax credit for 80% of the taxes paid or accrued with respect to the tested income of each CFC from which the shareholder has an inclusion.

#### 7.4 混合錯配 Hybrids

請參閱「2.0 公司稅」中之「2.3 課稅所得」。

See “Taxable income” under “Corporate taxation,” above.

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

若交易中產生之效益缺乏經濟實質或不具商業目的，則稅法下的經濟實質原則不允許對該交易提供特定租稅優惠。一般而言，交易於以下情況被認定具有經濟實質：（1）該交易對納稅義務人的經濟情況產生有意義之變化（不僅限於聯邦所得稅之影響）；（2）納稅義務人為實質性目的而進行該交易（不僅限於聯邦所得稅之影響）。

「交易」之定義並不限於單一交易而可涵蓋一系列之交易。特定交易是否符合經濟實質要求需視該交易之實際情況而定。經濟實質原則不會改變法院對於交易之彙總、拆分或重新定義交易性質的能力。此外，該原則非旨在改變某些基本商業交易的稅務處理（例如：選擇以債務或股權形式提供資本予企業、使用國內公司或外國公司進行海外投資、進行某些公司組織與重組交易、與關聯企業或非關聯企業進行交易）。然而，即便交易符合特定稅法下所規範之稅務處理所需具備之要件，並不能據以決定該交易或一系列交易是否具有經濟實質。

因交易缺乏經濟實質或未滿足任何類似法律規定之的要求而遭否準適用租稅優惠，因而導致短



漏稅額者，將處以罰款。前述罰款為短漏稅額之 20%，然若納稅義務人未於所得稅申報書中揭露相關情事，則罰款金額將增加至短漏稅額之 40%，且不得豁免。

The economic substance doctrine disallows certain tax benefits under the tax code if the transaction that produces those benefits lacks economic substance or a business purpose. Generally, a transaction has economic substance if (1) the transaction changes in a meaningful way (apart from federal income tax effects) the taxpayer's economic position; and (2) the taxpayer has a substantial purpose (apart from federal income tax effects) for entering into such transaction.

A “transaction” includes a series of transactions. Whether a particular transaction meets the economic substance requirements is a question of facts and circumstances. The economic substance doctrine does not alter a court's ability to aggregate, disaggregate, or otherwise recharacterize a transaction. In addition, the doctrine is not intended to alter the tax treatment of certain basic business transactions (e.g., choice of capitalizing a business with debt versus equity, using a domestic versus foreign corporation to make a foreign investment, undertaking certain corporate organization and reorganization transactions, using a related versus unrelated entity in a transaction). However, the fact that a transaction meets the requirements for specific treatment under any provision of the tax code is not determinative of whether a transaction or series of transactions of which it is a part has economic substance.

A penalty will be imposed on an underpayment attributable to tax benefits that were disallowed because a transaction lacks economic substance or fails to meet the requirements of any similar rule of law. The penalty rate is 20% of the underpayment but is increased to 40% if the taxpayer does not disclose the relevant facts on the tax return. No exceptions to the penalty are available.

## 7.6 揭露要求 Disclosure requirements

資產達 1,000 萬美元或以上的公司須提交 UTP (Uncertain Tax Position) 表格，以揭露財務報表中被視為「不確定」稅務事項相關資訊。

某些適用稅基侵蝕規範之納稅義務人需揭露如稅基侵蝕款項、用以衡量稅基侵蝕最低稅負之資訊，以及其他財政部認為必要之資訊。

《外國帳戶稅收遵從法 (Foreign Account Tax Compliance Act, FATCA) 》之規定旨在防止美國人士透過外國帳戶與外國實體逃漏稅款。當外國金融機構 (foreign financial institutions, FFIs) 或非金融外國實體 (nonfinancial foreign entities, NFFEs) 未能提供足夠的資訊或未能進行足夠的盡職調查以辨認該金融帳戶或外國實體之最終所有人是否為美國人士時，FATCA 將

要求對特定類別之美國來源所得以及 2018 年後處分金融工具而被視為美國來源之股利或利息之價款總額適用 30% 之扣繳稅率。

除其他規則外，FATCA 另根據交易性質和規模要求納稅義務人於美國所得稅申報書中詳細揭露交易內容、持股與相關稅務處理，或要求美國付款人與扣繳義務人進行揭露。

Corporations with USD 10 million or more in assets are required to file Schedule UTP, disclosing information about tax positions treated as “uncertain” for financial statement purposes.

Certain taxpayers subject to the base erosion provisions are required to report information such as base erosion payments, information for determining the base erosion minimum tax, and other information deemed necessary by the Secretary of the Treasury.

Foreign Account Tax Compliance Act (FATCA) rules, which are designed to prevent US persons from evading US tax through foreign accounts and foreign entities, are enforced by the imposition of a 30% withholding tax on certain categories of US-source income, and on the gross proceeds of post-2018 dispositions of instruments giving rise to US-source dividends or interest, in situations where insufficient information is provided, or insufficient due diligence is performed, by foreign financial institutions (FFIs) or nonfinancial foreign entities (NFFEs) with respect to whether the ultimate owners of financial accounts or foreign entities are US persons.

These FATCA rules are in addition to other rules requiring that details of transactions, holdings, and tax positions be disclosed on US tax returns, or by US payers and withholding agents, depending on the nature and size of the transaction.

### 7.7 離境稅 Exit tax

無離境稅。

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。

There is no general anti-avoidance rule.

### 7.9 其他 Other

美國有許多針對特定投資架構之規範，包括反倒置（anti-inversion）與 PFIC 條款。

The US has numerous structure-specific regimes, including the anti-inversion and PFIC provisions.

# 8.0 銷售稅

## Sales tax

### 8.1 應稅交易 Taxable transactions

美國不在聯邦階層課徵增值稅或銷售稅，而由各州和地區根據其法規按不同的稅率課徵銷售稅。

The US does not levy a federal value added tax or sales tax. Individual states and localities levy sales tax at various rates, subject to statutory requirements.

## 9.0 其他公司稅及個人稅

### Other taxes on corporations and individuals

除非另有說明，本章節提及之稅負應同時適用於公司及個人，並由聯邦政府進行徵收。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the federal level.

#### 9.1 社會福利提撥 Social security contributions

社會福利稅包括老年、遺屬與殘障保險 (old age, survivors, and disability insurance, OASDI) 以及「醫院保險 (hospital insurance)」 (亦稱「醫療保險 (Medicare)」)。稅款通常由雇主與員工平均負擔，再由雇主負責將每位員工應繳納之稅款匯至聯邦政府。在 2023 年度，薪資所得中之前 160,200 美元需適用 12.4% 綜合稅率繳納 OASDI 稅；而醫療保險稅則就薪資總額適用 2.9% 綜合稅率繳納。

個人需就超過門檻 (若為已婚並與配偶合併申報者，門檻為 250,000 美元；若為已婚但配偶分開申報者，門檻為 125,000 美元；若為未婚單身者，門檻則為 200,000 美元) 之薪資、補償或自雇收入適用 0.9% 稅率繳納額外之醫療保險稅。

雇主所負擔之社會福利稅得於申報所得稅時認為減除項目。自雇人士則需自行繳納相當於雇主應納之社會福利稅之稅負。

美國已與 20 多個國家 / 地區簽署通算協定 (totalization agreements)，旨在避免雙重課徵社會福利稅並保障員工福利。

Social security taxes comprise old age, survivors, and disability insurance (OASDI), and “hospital insurance” (also known as “Medicare”). The taxes generally are borne equally by the employer and the employee, with the employer responsible for remitting each employee’s portion to the federal government. For 2023, the OASDI tax is imposed on the first USD 160,200 of wages, at the combined rate of 12.4%. The Medicare tax is imposed on total wages, at the combined rate of 2.9%.

Individuals also must pay a 0.9% additional Medicare tax on wages, compensation, or self-employment income that exceeds a threshold amount (USD 250,000 if married filing jointly, USD 125,000 if married filing separately, and USD 200,000 if single).

The employer’s portion of social security taxes is deductible for income tax purposes. Persons who are self-employed are subject to a separate tax that is comparable to the social security tax paid by employers.

The US has totalization agreements in force with over 20 countries to eliminate dual social security taxation and to help ensure benefit protection for employees.

## 9.2 薪酬稅 Payroll tax

雇主需自員工薪資中扣繳聯邦、州與地方所得稅（如適用），並且需將該扣繳稅款匯至相對應之政府機構。雇主亦需繳納聯邦與州的失業稅（如適用）以及上述之社會福利稅。聯邦失業保險稅係按每位員工薪資中前 7,000 美元之 6% 課徵。強制性之州失業保險稅則因地區（50 州與哥倫比亞特區）而有所差異。此外，繳納州失業保險稅之雇主可獲得最高 5.4% 之抵稅額以抵減其應繳納予州失業保險基金之聯邦稅（若雇主所在州為「稅額降低州（credit reduction states）」因尚有未償還的聯邦失業稅（Federal Unemployment Tax Act, FUTA）貸款，故雇主可獲得之抵稅額較低）。

The employer must withhold federal, state, and local income taxes from employee wages (where applicable) and must remit these taxes to the respective government agencies. The employer also must pay federal and state unemployment taxes (where applicable) and, as noted above, social security taxes. The federal unemployment insurance rate is 6% on the first USD 7,000 of each employee's wages. State unemployment insurance, mandatory in all 50 states and the District of Columbia, varies widely. The employer receives a credit, up to a maximum of 5.4% (the credit is lower for states classified as "credit reduction states" that have outstanding Federal Unemployment Tax Act (FUTA) loans), against the federal tax for amounts paid to state unemployment insurance funds.

## 9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

## 9.4 不動產稅 Real property tax

不動產稅通常由地方政府按不同稅率課徵。

Tax generally is imposed by local governments at various rates.

## 9.5 轉讓稅 Transfer tax

轉讓稅通常由州級政府課徵。

Transfer taxes may be imposed at the state level.

## 9.6 印花稅 Stamp duty

聯邦政府不課徵印花稅，而由州政府對特定類型文件課徵印花稅。酒精與菸草等物品也在被課徵印花稅之範疇內。

The federal government does not levy a stamp tax. Documentary stamp taxes may be imposed at the state level. "Stamp" taxes also may be imposed on items such as alcohol and tobacco.

### 9.7 淨財富稅 / 淨值稅 Net wealth/worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax.

### 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

美國公民與居民根據贈與人或被繼承人移轉的資產淨值適用一致的遺產稅和贈與稅，2022 年度之課徵門檻為 12,060,000 美元。對於被繼承人的遺產，繼承人通常無需就被繼承人持有該資產期間產生之增值繳納所得稅。然而，就贈與行為而言，受贈人一旦出售受贈資產，需就贈與人持有該資產期間之增值納稅。

對於非稅務居民及非公民而言，僅對坐落於美國且價值超過 60,000 美元的財產課徵遺產稅，該課徵門檻可能因租稅協定而調整。

對於美國公民與居民而言，贈與稅是將個人在世期間的贈與行為作為課稅客體，並與遺產稅計算一致。贈與稅適用於轉讓任何具未來經濟效益之產權，以及將超過 15,000 美元每年免稅額度之任何財產現值之轉讓予他人。計算贈與稅時，得適用特定之減除項目。

遺產稅與贈與稅適用之最高稅率為 40%。

作為其整體交易稅制的一部分，美國針對某些轉讓安排課徵隔代移轉稅（generation-skipping tax）。各州亦適用不同的遺產稅、贈與稅和 / 或繼承稅。

For US citizens and residents, a unified estate and gift tax is imposed, generally based on the net value of the transferred assets of the donor or decedent in excess of USD 12,060,000 for 2022. In the case of assets inherited from a decedent, heirs generally are not subject to income tax on the appreciation of the assets in the hands of the decedent. A donee of a gift, however, is subject to tax on the appreciation of the assets in the hands of the donor, once the asset is sold.

For nonresident noncitizens, estate taxes are imposed only on property situated in the US in excess of USD 60,000. This threshold may be increased by a tax treaty.

For US citizens and residents, a gift tax is imposed on gifts made during a person's life, and it is unified with the estate tax. The gift tax is imposed on any transfer of a future interest in property and any transfer of a present interest in property that exceeds the USD 15,000 annual present interest exclusion. Certain deductions are allowed for gift tax purposes.

The top rate for estate and gift tax is 40%.

As part of its overall transfer tax system, the US imposes a generation-skipping tax on certain transfers. The states also impose various estate, gift, and/or inheritance taxes.

### 9.9 其他 Other

除了上述薪資相關之社會福利稅，聯邦政府亦課徵貨物稅或消費稅。此外，50 州、哥倫比亞特區以及地方政府亦根據公司的資本額徵收各種所得稅、特許經營稅（franchise tax）、總額收入稅（gross receipts tax）、許可證稅（license tax）、印花稅、遺產稅、財產稅以及其他稅款。個人、遺產與某些信託必須就超過門檻之淨投資收益繳納 3.8% 之稅款（對於個人而言，已婚並與配偶合併申報者或符合條件的遺孀（鰥夫），門檻為 250,000 美元；已婚但與配偶分開申報者，門檻為 125,000 美元；其他情況下門檻為 200,000 美元；對於遺產與某些信託，門檻則為 13,450 美元）。

The federal government imposes a variety of excise taxes, in addition to the social security taxes on wages described above. In addition, the 50 states and the District of Columbia, as well as local governments, impose various income, franchise, gross receipts, license, stamp, estate, property, and other taxes based on the capital of a corporation.

Individuals, estates, and certain trusts must pay a 3.8% tax on net investment income over a threshold amount (for individuals, USD 250,000 if married filing jointly or a qualifying widow(er), USD 125,000 if married filing separately, and USD 200,000 in other cases; for estates and certain trusts, USD 13,450).

## 10.0 租稅協定

### Tax treaties

有關美國租稅協定網路之資訊，請參閱 [Deloitte International Tax Source](#)。

For information on the US' s tax treaty network, visit [Deloitte International Tax Source](#).

## 11.0 稅務機關

### Tax authorities

美國國稅局

Internal Revenue Service



# 墨西哥稅務重點

## Mexico Tax Highlights



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# 1.0 投資基本情況

## Investment basics

### 1.1 貨幣制度 Currency

墨西哥披索 (MXN)

Mexican Peso (MXN)

### 1.2 外匯管制制度 Foreign exchange control

無外匯管制且對資金匯入或匯出無限制，得以任何貨幣將資金匯出墨西哥。居民與非居民皆可持有世界各地任何貨幣的銀行帳戶，法人可以持有非墨西哥披索的銀行帳戶，但僅限使用美金。

There are no foreign exchange controls, and no restrictions are imposed on the import or export of capital. Repatriation payments may be made in any currency. Both resident and nonresident individuals may hold bank accounts in any currency in any part of the world. Entities may have non-Mexican peso bank accounts, but only in US dollars.

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

財務報表必須每年編制。公開上市的墨西哥公司必須採用國際財務報導準則 (IFRS)；其他公司則可採用墨西哥公認會計準則或國際財務報導準則。

Financial statements must be prepared annually. Publicly listed Mexican companies must use IFRS; otherwise, companies may use Mexican GAAP or IFRS.

### 1.4 主要企業組織型態 Principal business entities

這些是股份有限公司 (SA) 和有限公司 (SRL)。非墨西哥居民的分公司也被允許設立。此外，非公司形式包括墨西哥信託 (Fideicomiso) 以及經常被用來作為合夥組織的其他合約形式 (Asociación en Participación)。

These are the corporation (SA) and the limited liability company (SRL). Branches of non-Mexican residents also are allowed. In addition, non-corporate forms include the Mexican trust (Fideicomiso) as well as other contractual forms like the participation association (Asociación en Participación), which is frequently used as a form of consortium.

## 2.0 公司稅

### Corporate taxation

#### 稅率 Rates

公司所得稅稅率 Corporate income tax rate	30%
分公司稅稅率 Branch tax rate	30%，在特定情況下外加 10% 的分公司匯出所得稅 (plus 10% branch remittance tax in some cases)
資本利得稅稅率 Capital gains tax rate	30%

#### 2.1 稅務居住者公司 Residence

如果一法人於墨西哥境內進行管理和控制，則該法人被視為墨西哥稅務居住者公司。

An entity is resident in Mexico if it is managed and controlled in Mexico.

#### 2.2 課稅原則 Basis

墨西哥稅務居住者公司需對全球來源所得課稅；非墨西哥稅務居住者公司只需針對墨西哥來源所得課稅。墨西哥稅務居住者公司取得的外國來源所得課稅方式與墨西哥來源所得一樣。分公司的課稅方式與子公司相同。

Residents are taxed on worldwide income; nonresidents are taxed only on Mexican-source income. Foreign-source income derived by residents is subject to tax in the same way as Mexican-source income. Branches are taxed in the same way as subsidiaries.

#### 2.3 課稅所得 Taxable income

課徵公司所得稅包括營業 / 交易利潤、被動收入和資本利得的利潤。正常營業費用在計算課稅所得扣除，出於課稅目的的通貨膨脹計算適用於某些類型的收入和費用。

Corporate tax is imposed on a company's profits, which consist of business/trading income, passive income, and capital gains. Normal business expenses may be deducted in computing taxable income. Inflationary accounting for tax purposes is applicable to certain types of revenues and expenses.

#### 2.4 稅率 Rate

30%

30%

#### 2.5 附加稅 Surtax

無附加稅。

There is no surtax.

## 2.6 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

## 2.7 股利所得稅 Taxation of dividends

墨西哥居住者公司收取另一家墨西哥居住者公司所支付的股利可全部免徵公司所得稅。從外國公司收取的股利在收取股利期間需繳納公司所得稅，但通常可以抵減在國外支付的公司稅和預扣稅。

墨西哥公司可以自由分配已在墨西哥納稅的利潤作為股利；否則，必須就股利發放後的結果繳納公司所得稅。公司必須維持一個特殊的 CUFIN 帳戶來追蹤以前利潤的徵收稅額。

投資可再生能源的墨西哥公司可以建立一個特殊的淨利潤帳戶（CUFIER），如果分配的股利未從 CUFIER 帳戶支付，付款人將被要求針對分配的股利課徵稅款（總金額的 30%）。

支付股利通常需繳納 10% 的扣繳稅額（請參閱下文《扣繳稅額》）。

Dividends received by a Mexican resident company from another Mexican resident company are exempt from corporate tax. Dividends received from a foreign company are subject to corporate tax in the period the dividends are received, but a credit for underlying corporate and withholding taxes paid abroad generally is available.

Mexican companies can freely distribute dividends on profits that have been taxed in Mexico; otherwise, corporate taxes must be paid as a consequence of the dividend distribution. Companies must maintain a special “CUFIN” account to track previously taxed profits.

Mexican companies with investments in renewable sources of energy may create a special net profit account (CUFIER), and if such a company distributes dividends that are not paid from the CUFIER account, the payer will be required to pay tax (30% on a grossed-up amount) on the distribution.

Dividend payments generally are subject to a 10% withholding tax (see “Withholding tax,” below).

## 2.8 資本利得 Capital gains

墨西哥法人不受資本利得的特殊稅收待遇，但在某些情況下，資本虧損的使用受到限制。

Mexican entities are not subject to special tax treatment on capital gains, but the use of capital losses is restricted in some cases.

## 2.9 虧損 Losses

虧損一般可自發生虧損年度連續 10 個年度內抵減（與石油開採活動有關的深水作業為 15 年），且可考慮適用通貨膨脹調整。然，不允許虧損前抵。

Losses generally may be carried forward for 10 years (15 years for deep-water operations related to oil extraction activities), subject to applicable inflation adjustments. The carryback of losses is not permitted.

## 2.10 境外稅額扣抵 Foreign tax relief

在境外繳納的所得稅可以抵減以該所得在墨西哥應納稅額，但稅額抵減以該所得在墨西哥應納稅額為限。

從混合型結構獲得的股息在境外稅額扣抵可能被拒絕：

- 在直接扣抵的情況下，如果稅額已在另一個地區扣抵，而在所得人的國家或地區沒有相應的收入（除非扣抵來自間接境外稅收扣抵）；以及
- 在間接扣抵的情況下，如果非居住者公司付款人可以在其居住國家要求扣除股利。

此外，墨西哥居住者公司和在墨西哥設有常設機構（PE）的外國法人透過外國透明實體和不具有法人資格的外國工具（例如：信託或合夥企業）取得收入，可以取得這些法人或工具支付的所得額抵減。

Income taxes paid abroad may be credited against Mexican tax on the same profits, but the credit is limited to the amount of Mexican tax payable on the foreign income.

Foreign tax credits for dividends received from hybrid structures may be disallowed:

- In the case of direct credits, if the tax has been credited in another jurisdiction without a corresponding income inclusion in the country or jurisdiction of the recipient (unless the credit derives from an indirect foreign tax credit); and
- In the case of indirect credits, if the nonresident payer can claim a deduction for the dividend in its country of residence.

Also, Mexican residents and foreign entities with a permanent establishment (PE) in Mexico that obtain revenue through foreign transparent entities and foreign vehicles without a legal personality (i.e., trusts or partnerships) may receive a credit for income taxes paid by these entities or vehicles.

## 2.11 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.



## 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

特殊規則適用於加工出口廠商（即來料製造制度）。儘管與過去相比，聯邦獎勵措施很少，但對國家電影和戲劇製作，以及對高性能運動、電動車供電器、技術和研發項目，FIBRAS（房地產投資信託）制度、風險資本以及雇用老年人及 / 或身心障礙者給予投資獎勵。購買柴油或生物柴油燃料並將其用於特定活動的公司可獲得稅額抵減。

在「北部邊境地區」和「南部邊境地區」經營的納稅義務人可能有資格獲得租稅優惠（以所得稅額扣抵和減免加值型營業稅稅率的形式），直到 2024 年。

在南部邊境地區，切圖瑪爾市受益於一般進口稅和清關手續費的額外豁免。

除其他要求外，納稅義務人必須在每個會計年度的 3 月 31 日之前向稅務機關提出申請。涉及 CAPEX 投資和創造就業機會的合格專案可能受益於州政府和市政當局提供的自主撥款。此外，墨西哥城還提供綠色獎勵措施。

Special rules apply to maquiladoras (i.e., toll manufacturing regime). Although scarce in comparison with the past, federal incentives are granted for national cinematographic and theatrical productions, as well as investments in high performance sports, electric vehicle power feeders, technology and R&D projects, the FIBRAS (real estate investment trust) regime, risk capital, and hiring the elderly and/or people with disabilities. A tax credit is available for companies purchasing diesel or biodiesel fuel and using it for specific activities. Taxpayers operating in the “northern border region” as well as in the “southern border region” may be eligible for tax incentives (in the form of an income tax credit and a reduced VAT rate) until 2024.

In the southern border region, the city of Chetumal benefits from additional exemptions from general import tax and customs clearance processing fees.

Among other requirements, taxpayers must file a request with the tax authorities by 31 March of each fiscal year.

Qualifying projects involving CAPEX investment and job creation may benefit from discretionary grants provided by state and municipal authorities. In addition, Mexico City provides green incentives.

## 2.14 其他 Other

外國透明實體（即非獨立實體）和不具有法人資格的外國工具（即信託和合夥企業）被視為獨立的法律實體，如果其管理和控制地點位於墨西哥，則可能需要在墨西哥納稅。然而，該制度不適用於墨西哥與外國實體 / 工具所屬地區之間有租稅協定的情況，在這種情況下，以協定條款為優先。

墨西哥居住者公司和常設機構必須對透過「外國透明實體」或「外國合法工具」進行活動所收取的收入繳納所得稅。除其他手續和義務外，必須向墨西哥稅務機關提供實體或工具的帳簿以及其費用和投資的佐證文件。

Foreign transparent entities (i.e., disregarded entities) and foreign vehicles that do not have a legal personality (i.e., trusts and partnerships) are treated as separate legal entities that may be subject to tax in Mexico if their place of management and control is located in the country. However, the regime does not apply in cases where there is a tax treaty between Mexico and the foreign entity/vehicle's jurisdiction, in which case the terms of the treaty will prevail.

Mexican residents and PEs are required to pay income tax on income derived from activities performed through “foreign transparent entities” or “foreign legal vehicles.” The books of the entity or vehicle and documentation supporting its expenses and investments must be available to the Mexican tax authorities, among other formalities and obligations.

## 3.0 企業稅務遵循

### Compliance for corporations

#### 3.1 課稅年度 Tax year

課稅年度為曆年制。

The tax year is the calendar year.

#### 3.2 合併申報 Consolidated returns

稅務整合制度允許集團將所得稅遞延繳納至多三年。

A tax integration regime allows a group to defer income tax for up to three years.

#### 3.3 申報和繳納 Filing and payment

在自我核定制度下，預先繳納的公司所得稅必須分 12 期繳納。年度公司所得稅申報書必須在次年的前 3 個月（即 3 月底之前）完成申報，且不得延期。

所有納稅義務人必須提供電子簽名證書，保留電子會計記錄，並每月向稅務機關提交總帳。

所有納稅義務人都必須就其交易開立電子發票。

Under the self-assessment regime, advance corporate tax must be paid in 12 installments. The annual tax return must be filed within the first three months of the following year (i.e., by the end of March) and no extensions are available.

All taxpayers must provide an electronic signature certificate, keep electronic accounting records, and submit a general ledger to the tax authorities on a monthly basis.

All taxpayers are required to issue digital invoices with respect to their transactions.

#### 3.4 罰款 Penalties

不遵循稅收相關規定將處以罰鍰。

Penalties apply for noncompliance with the tax rules.

#### 3.5 解釋函令 Rulings

稅務機關可以針對稅收處置的解釋作出裁定；然而，這個過程可能會很漫長。

The tax authorities may issue rulings on the interpretation of tax dispositions; however, the process could be lengthy.

# 4.0 個人稅

## Individual taxation

### 稅率 Rates

個人所得稅稅率 Individual income tax rate	課稅所得 (墨西哥披索) Taxable income (MXN)	固定稅額 (墨西哥披索)* Fixed tax (MXN)*	超過下限的部分採用之 百分比 Percentage to be applied to excess over lower limit
	不超過 7,735.00 Up to 7,735.00		10%
	7,735.01–65,651.07	148.51	6.40%
	65,651.08–115,375.90	3,855.14	10.88%
	115,375.91–134,119.41	9,265.20	16.00%
	134,119.42–160,577.65	12,264.16	17.92%
	160,577.66–323,862.00	17,005.47	21.36%
	323,862.01–510,451.00	51,883.01	23.52%
	510,451.01–974,535.03	95,768.74	30.00%
	974,535.04–1,299,380.04	234,993.95	32.00%
	1,299,380.05– 3,898,140.12	338,944.34	34.00%
	超過 3,898,140.12 Over 3,898,140.12	1,222,522.76	35.00%
<b>資本利得稅率 Capital gains tax rate</b>			10%

\* 固定稅額適用於每個應稅所得級距，並加入透過對超過每個所得級距下限的超額部分適用稅率來確定適用的稅款。

\*A fixed tax amount applies to each taxable income bracket and is added to the tax that is determined by applying a tax rate to the excess over the lower limit of each income bracket.

### 4.1 稅務居民 Residence

如果個人在墨西哥擁有永久住所，即被視為居民。如果一個人在兩個國家有住所，確定居住地的關鍵因素是個人的重要利益中心位置。

Individuals are considered resident if they have a permanent home in Mexico. If an individual has a home in two countries, the key factor in determining residence is the location of the individual's center of vital interests.

## 4.2 課稅原則 Basis

墨西哥國民須就其全球來源所得課稅，非墨西哥居民僅針對墨西哥來源所得課稅。

Mexican nationals are taxed on their worldwide income. Nonresidents are taxed only on Mexican-source income.

## 4.3 課稅所得 Taxable income

所得課稅部分是在筒倉制度下課徵的，儘管某些類別的收入可以混合以確定相應的課稅所得。個人從事貿易或專業所得的利潤通常與公司所得利潤的課徵方式相同。個人的利息所得實行分離的課稅制度。

Income is taxed, in part, under a silo system, although some categories of income can be mixed to determine the corresponding taxable income. Profits derived from the carrying on by an individual of a trade or profession generally are taxed in the same way as profits derived by companies. A separate regime applies to interest earned by individuals.

## 4.4 稅率 Rates

個人根據其收入水平按 1.92% 至 35% 的累進稅率課徵個人所得稅。

Individuals are subject to income tax based on their income level at progressive rates ranging from 1.92% to 35%.

## 4.5 資本利得 Capital gains

個人出售上市公司股票（包括金融衍生品）所得的資本利得需課徵稅率 10% 的稅額。

Capital gains arising from an individual's sale of publicly traded shares, including financial derivatives, are subject to a 10% tax.

## 4.6 扣除額與免稅額 Deductions and allowances

符合特定條件及上限時（255,000 墨西哥披索或應納稅額的 15%，以較低者為準），醫療費用及醫療保險、提撥退休金、借貸利息等均可作為扣除額。根據相關法律條款，醫療、牙科和住院費用（以及其他費用）因「無能力」或身心障礙扣除可不受限。

Subject to certain restrictions and caps (the lower of MXN 255,000 or 15% of taxable income), deductions are granted for medical expenses and medical insurance, retirement annuities, mortgage interest, etc. Medical, dental, and hospital expenses (among others) are deductible with no restrictions when they derive from an “inability” or disability under the terms of the relevant laws.

#### 4.7 境外稅額抵減 Foreign tax relief

境外來源所得稅額在墨西哥可抵減墨西哥稅額，但境外稅額扣抵將以實際繳納境外稅額，於該所得在墨西哥繳納的應納稅額為限。

Income taxes paid abroad may be credited against Mexican tax on the same income, but the credit is limited to the amount of Mexican tax payable on the foreign income.

#### 4.8 其他 Other

參考上文與在北部和南部邊境地區經營的納稅義務人有關之《2.0 公司稅》下之《2.13 租稅優惠》。

See “Incentives” under “Corporate taxation,” above, related to taxpayers operating in the northern and southern border regions.

# 5.0 個人稅務遵循

## Compliance for individuals

### 5.1 課稅年度 Tax year

課稅年度採曆年制。

The tax year is the calendar year.

### 5.2 申報主體 Filing status

無論婚姻狀況為何，每位個人皆須單獨申報。

Tax returns are filed individually, regardless of marital status.

### 5.3 申報和繳納 Filing and payment

每月薪資扣繳稅額將由雇主代扣代繳予稅務機關。其他類型所得，如提供服務所得和租賃所得，皆需要預先扣繳。無須預扣所得係採用自我核定方式；個人必須提交所得申報書並預先繳納稅額。最終稅額應在會計年度結束後次年 4 月 30 日前繳納（不得展延）。

所有納稅義務人必須提供電子簽名。對於從事商務工作的個人，必須維持電子帳簿記錄並每月提交帳簿。

Tax on employment income is withheld by the employer and remitted to the tax authorities. Other types of income, such as income from the provision of services and leasing income, are subject to withholding. Income not subject to withholding is self-assessed; the individual must file a tax return and make prepayments of tax. Final tax is due on 30 April following the tax year (no extensions are available).

All taxpayers must provide an electronic signature. For individuals carrying on a business activity, electronic accounting records must be maintained and a general ledger submitted on a monthly basis.

### 5.4 罰款 Penalties

不遵循稅收相關規定將處以罰款。

Penalties apply for noncompliance with the tax rules.

### 5.5 解釋函令 Rulings

稅務機關將對實際交易的稅務結果發出解釋函令。

The tax authorities will issue rulings on the tax consequences of actual transactions.

# 6.0 扣繳稅款

## Withholding tax

### 稅率 Rate

支付款項類別 Type of Payments	居住者 Residents		非居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	10%	10%	10%
利息 Interest	0%	不超過 20% Up to 20%	4.9%-35%/40%	4.9%-35%/40%
權利金 Royalties	0%	0%	25%/35%/40%	25%/35%/40%
技術服務費 Fee for technical services	0%	10%	25%	25%

### 6.1 股利 Dividends

分配股利予非居住者公司或個人或居住者個人（包括從可再生能源投資中收取的股利以及從 CUFIER 帳戶支付的股利）的公司須按稅率 10% 扣繳稅額，這被視為最終稅額。對於非居住者，依據適用的租稅協定，扣繳稅額可能會比 10% 低。

根據「信賴保護」條款（不溯及既往原則），於 2013 年 12 月 31 日前於利潤中支付的股利無須繳納扣繳稅額，只要截至該日期前它們的組成是實體 CUFIN 餘額的一部分。

如果 2014 年、2015 年和 2016 年產生的利潤自 2017 年開始進行再投資與分配，則支付給墨西哥居住者個人的股利可抵減 10% 的稅額。

支付予居住者公司的股利無須繳納股利扣繳稅額。

A company that distributes dividends (including distributions derived from investments in renewable sources of energy and made from the CUFIER account) to a nonresident company or individual or to a resident individual must withhold a 10% tax, which is considered a final tax. For nonresidents, the 10% rate may be reduced under an applicable tax treaty.

Under a “grandfathering” rule, dividends paid out of profits obtained before 31 December 2013 are not subject to withholding tax, as long as they form part of the CUFIN balance of the entity as of that date.

The 10% tax may be reduced for dividends paid to Mexican resident individuals if profits generated in 2014, 2015, and 2016 are reinvested and distributed as from 2017.

Dividends paid to resident companies are not subject to dividend withholding tax.



## 6.2 利息 Interest

支付予非居住者公司或個人的利息通常須按稅率從 4.9%（支付予外國銀行和上市債務工具的利息）到 35% 扣繳稅額。如果支付利息予位於避稅天堂的關係人，則適用稅率 40%。依據適用的租稅協定，稅率可予以減免或免除。

支付予居住者公司的利息無須扣繳稅額。支付予居住者個人的利息可能須扣繳高達 20% 的稅額，實際稅額取決於利息種類及受益人類型（例如金融機構等）。

Interest paid to a nonresident company or individual generally is subject to withholding tax at rates ranging from 4.9% (interest paid to foreign banks and on listed debt instruments) to 35%. A 40% rate applies where interest payments are made to a related party located in a tax haven. The rate may be reduced or relief may be available under an applicable tax treaty.

Interest paid to resident companies is not subject to withholding tax. Interest paid to resident individuals may be subject to withholding tax up to 20% depending on the type of interest and the type of beneficiary (e.g., financial institution, etc.).

## 6.3 權利金 Royalties

支付予非居住者公司或個人的權利金須按稅率 35%（專利和商標）或 25%（其他類型的權利金）扣繳稅額，除非依據適用的租稅協定予以減免。如果權利金是支付予位於避稅天堂的關係人，則適用 40% 的稅率。支付予居住者的權利金則無須扣繳稅額。為購買用於商業或工業活動的貨物而支付的款項被視為權利金。

Royalties paid to a nonresident company or individual are subject to a withholding tax of 35% (patents and trademarks) or 25% (other kinds of royalties), unless the rate is reduced under an applicable tax treaty. A 40% rate applies where royalties are paid to a related party located in a tax haven. Royalties paid to residents are exempt from withholding tax. Payments made to purchase goods destined for commercial or industrial activities are considered royalties.

## 6.4 技術服務費 Fees for technical services

支付予非居住者公司或個人的技術服務費須按稅率 25% 扣繳稅額，然依據適用的租稅協定可予以減免。如果支付予居住者公司，則無須扣。如果支付予居住者個人，則須按稅率 10% 扣繳稅額。

Fees paid to a nonresident company or individual for technical assistance are subject to a 25% withholding tax, unless the rate is reduced under an applicable tax treaty. Such fees are exempt from withholding tax if paid to a resident company and subject to a 10% withholding tax if paid to a resident individual.

## 6.5 分公司匯出稅 Branch remittance tax

適用規定與 CUFIN 股利規則類似。向總公司分配股利或收益的常設機構須按稅率 10% 繳納額外稅額。

Rules that are similar to the CUFIN rules for dividends apply. PEs distributing dividends or gains to their head office are subject to an additional tax of 10%.

## 6.6 其他 Other

在其他特定情況下，對向非居民支付的款項可能適用扣繳稅額，例如與不動產、薪資、費用、資本利得等有關款項。

There are certain other circumstances in which withholding tax may apply on payments made to nonresidents, such as payments relating to immovable property, salaries, fees, capital gains, etc.

# 7.0 反避稅制度

## Anti-avoidance rules

### 7.1 移轉訂價 Transfer pricing

墨西哥跨境及國內交易的規則遵循 OECD 準則。在墨西哥境內可以使用各種移轉訂價的方法，可比較未受控價格法（CUP）是首選方法，其次是成本加價法和再售價格法。如果可比較未受控價格法、成本加價法和再售價格法不適用，則應採用利潤法。在特定情況下，利潤分割法、剩餘利潤分割法和交易營業利潤率法不適用。

移轉訂價應備文件適用。預先訂價協議適用。

Rules following the OECD guidelines apply to cross-border and domestic transactions. Various transfer pricing methods may be used in Mexico. The comparable uncontrolled price (CUP) method is the preferred method, followed by the cost plus and resale price methods. Profit-based methods are to be used if the CUP, cost plus, and resale price methods are not applicable. The profit split, residual profit split, and transactional operating margin methods are not applicable in specific circumstances.

Documentation rules apply. Advance pricing agreement are available.

### 7.2 利息扣除額限制 Interest deduction limitations

墨西哥居住者公司向非居住者關係人貸款所支付的利息，若支付利息公司的債務權益比超過 3：1，則不得抵減所得稅。主要與國內或國外關係人開展活動的不受監管之多功能金融機構（SOFOM）屬於資本弱化規則的範圍。

為了建設、運營或維護與戰略地區相關的生產性基礎設施，或為了發電所產生的債務，不適用於資本弱化規則，以及下文所述之限制。

利息扣除額限制規定，超過會計年度調整後課稅所得 30% 的淨利息支出不可扣除。淨利息支出定義為應計利息支出減去同期超過 2000 萬墨西哥披索的應計利息收入。調整後的課稅所得定義為應納稅額加上利息扣除額和投資扣除額。

若是一法人集團，根據稅法規定應以集團為單位進行計算。

如果依據新規則計算的不可扣除利息大於依據資本弱化規則計算的利息，則該限制適用，因為資本弱化規則適用 3：1 之債務權益比；否則，則適用資本弱化規則。

任何不可抵減的淨利息支出可延長至 10 個會計年度。

Interest payments made by a Mexican resident company on a loan from a nonresident related party are nondeductible for income tax purposes to the extent the debt-to-equity ratio of the payer company exceeds 3:1. Unregulated multiple-purpose financial institutions (SOFOM) that carry out activities predominantly with domestic or foreign related parties are within the scope of the thin capitalization rules.

Debts incurred for the construction, operation, or maintenance of productive infrastructure linked to strategic areas, or for the generation of electricity, are excluded from the application of the thin capitalization rules, as well as the limitation described below.

Interest deductibility limitation rules provide that net interest expense exceeding 30% of adjusted taxable income for the fiscal year are not deductible. Net interest expense is defined as accrued interest expense net of interest revenue accrued during the same period in excess of MXN 20 million. Adjusted taxable income is defined as taxable income plus interest deductions and investment deductions.

In the case of a group of entities, the calculation is made on a group basis pursuant to tax regulations.

The limitation applies if nondeductible interest calculated under the new rules is greater than that calculated under the thin capitalization rules, which apply a 3:1 debt-to-equity ratio; otherwise, the thin capitalization rules apply.

Any nondeductible net interest expense may be carried forward for up to 10 fiscal years.

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

如果墨西哥居民對非居民法人擁有有效控制權，則適用 CFC 規則。如果墨西哥居民符合以下條件，則視為存在控制權：(i) 持有外國法人 50% 以上的投票權或股份價值；(ii) 在資本贖回或清算中有權獲得法人 50% 以上的資產和利潤；(iii) 在該法人合併資產和利潤中擁有 50% 以上的收益；(iv) 向非居民法人提交合併財務報表；或是 (v) 可以在股東會或董事會會議上直接或間接做出單方面決定（出於這些目的，將關係人考慮在內）。

80% 或更高積極所得的例外情況適用，但該所得少於 50% 的部分必須來自墨西哥或可直接或間接在墨西哥扣除。

允許非居民金融法人向墨西哥稅務當局詢問他們是否可以依據這些規則免予繳納。

The CFC rules apply if a Mexican resident has effective control over a nonresident entity. Control is deemed to exist if the Mexican resident: (i) owns more than 50% of the voting rights or value of shares of the foreign entity; (ii) has rights to more than 50% of the entity's assets and profits in a capital redemption or liquidation; (iii) owns a greater than 50% interest in the entity's combined assets and profits; (iv) files consolidated financial statements with the nonresident entity; or (v) may make unilateral decisions, directly or indirectly, at shareholders' or board meetings (related parties are taken into account for these purposes).

An 80%-or-greater active income exception applies but less than 50% of this income has to be sourced in Mexico or be deductible there, directly or indirectly.

Nonresident financial entities are allowed to ask the Mexican tax authorities if they may be exempted from these rules.

#### 7.4 混合錯配 Hybrids

混合型安排包含使用法人、工具、協定或付款等方式，這些方式可以在墨西哥產生扣除額，但對非居民交易方而言，則適用零稅率或低稅率。

與混合型安排相關的支付款項以及被認為是低稅率的款項可能會導致無法扣抵的費用。當在境外繳納稅額低於在墨西哥應納稅額的 75% 時，該收入被視為低稅率收入。

Hybrid arrangements involve the use of entities, instruments, agreements, or payments that result in a deduction in Mexico but nil or low taxation to the nonresident counterparty.

Payments related to hybrid arrangements and that are considered subject to low taxation may result in nondeductible expenses. Income is considered subject to low taxation when the tax paid abroad is lower than 75% of the tax that would have been due and paid in Mexico for such revenue.

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

參考下文《一般反避稅條款》。

See “General anti-avoidance rule,” below.

#### 7.6 揭露要求 Disclosure requirements

當納稅義務人進行了墨西哥稅務機關認為不可行交易時，外部稅務審計員必須在其稅務審計報告中揭露。

墨西哥已依據 OECD BEPS 方案建議採用了國別報告 (CbC)。根據規定，與關係人（在墨西哥或國外）進行交易並獲得營收至少 7.91 億墨西哥披索的公司必須提交集團主檔報告和本國報告，而獲得營收至少 120 億墨西哥披索的墨西哥跨國企業集團也必須提交一份國別報告。

某些稅收規畫安排的報告是強制性的。通常情況稅務顧問必須申報，而在某些情況下，次要申報人預設為納稅義務人。

只要在墨西哥享有租稅優惠，無論納稅義務人是屬於何國稅務居民，都必須申報其交易，除非租稅優惠不超過 1 億墨西哥披索。

應申報交易必須在首次商業接觸後的 30 個工作日內向稅務機關揭露。

External tax auditors are required to disclose on their tax audit report when a taxpayer has entered into a transaction that is not considered viable by the Mexican tax authorities.

Mexico has adopted country-by-country (CbC) reporting in accordance with the recommendations under the OECD BEPS project. Under the rules, companies that enter into transactions with related parties (in Mexico or abroad) and receive income of at least MXN 791 million must file a master file and a local file, and Mexican multinational enterprise groups that receive income of at least MXN 12 billion also must file a CbC report.

Reporting of certain tax planning arrangements is mandatory. Tax advisors have to report, with secondary reporting defaulting to the taxpayer in some cases.

A transaction has to be reported regardless of the taxpayer's country of residence as long as there is a tax benefit in Mexico, unless the tax benefit does not exceed MXN 100 million. A reportable transaction has to be disclosed to the tax authorities within 30 business days of the first commercial contact.

Reportable tax arrangements include those designed, commercialized, organized, implemented, or administered as from 1 January 2020 or older arrangements that have an impact as from such date. In the case of older arrangements, only taxpayers have the obligation to report.

## 7.7 離境稅 Exit tax

在集團內部重整交易的情況下，沒有關於離境稅的具體規則；然，納稅義務人必須遵循一般移轉訂價原則。清算規則適用於不再是墨西哥稅務居民的法人。

No specific rules exist regarding exit taxes in the case of intragroup restructuring transactions; however, taxpayers must comply with general transfer pricing principles. Deemed liquidation rules apply to entities that cease to be Mexican tax residents.

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

對於缺乏商業目的但產生租稅優惠的交易，稅務機關將依據其合理的經濟利益進行稅收認定。

如果預期的可量化及合理的經濟利益存在以下情況，則推定該交易缺乏商業目的：(i) 低於稅收優惠；(ii) 可以透過更少的步驟實現，但會導致更高的稅收。

稅務機關因對一項交易而進行重新定義解釋的稅務處理不會引起刑事責任。

Transactions lacking business purpose and that generate a tax benefit are characterized for tax purposes by the tax authorities according to their reasonable economic benefit.

A lack of business purpose is presumed to exist if the expected quantifiable and reasonable economic benefit: (i) is lower than the tax benefit; and (ii) could be achieved in fewer steps but result in higher taxes.

The tax treatment of a transaction as a result of a recharacterization by the tax authorities will not give rise to criminal liability.

### 7.9 其他 Other

雇用超過 300 名員工、總營收超過 1.22 億墨西哥披索或資產超過 9,700 萬墨西哥披索的納稅義務人可自行選擇是否提交一份稅務審計報告。而總營收超過 1,650,490,600 墨西哥披索或上市公司的納稅義務人，該份報告須強制提交。

An optional tax audit report may be filed for taxpayers that have more than 300 employees, gross income exceeding MXN 122 million, or assets exceeding MXN 97 million. The report is mandatory for taxpayers with gross income exceeding MXN 1,650,490,600 or taxpayers whose shares are publicly traded.

# 8.0 加值型營業稅

## Value added tax

### 稅率 Rates

標準稅率 Standard rate	16%
減免稅率 Reduced rate	0%/8%

#### 8.1 應稅交易 Taxable transactions

針對銷售貨物、租賃和勞務提供，及進口須課徵加值型營業稅。

「服務」的定義包含非居住者向位於墨西哥的買方提供的數位服務。

數位服務被廣泛定義為包含透過任何線上應用程序提供的服務，例如：(i) 影片、圖像或音樂串流；(ii) 鈴聲；(iii) 新聞，包含交通、天氣和統計分析；(iv) 提供中介服務；(v) 線上社團和約會網站；及 (vi) 教學、測試和練習網站。

在墨西哥沒有常設機構的非居民提供數位服務必須遵循多項要求。

VAT is levied on the sale of goods, leasing, and the provision of services, as well as on imports.

The definition of “services” includes digital services provided by nonresidents to recipients located in Mexico.

Digital services are broadly defined to include services provided through any online application, such as: (i) video, images, or audio streaming; (ii) ring tones; (iii) news, including traffic, weather, and statistical analysis; (iv) the provision of intermediation services; (v) online clubs and dating sites; and (vi) teaching, testing, and exercise sites.

Nonresidents without a PE that provide digital services in Mexico must comply with several requirements.

#### 8.2 稅率 Rates

一般加值型營業稅稅率為 16%，食品、藥品和其他特定項目適用稅率為 0%（有一些例外）。

稅率 8% 適用於透過機構允許於北部及南部邊境地區經營並符合特定要求的納稅義務人。在其他交易中，減免稅率不適用於貨物進口、不動產轉讓和無形資產轉讓。

The general VAT rate is 16% and a 0% rate applies to food, medicine, and certain other items (with some exceptions).

An 8% rate applies to taxpayers operating through establishments in the northern and southern border regions that meet certain requirements. Among other transactions, the reduced rate does not apply to the importation of goods, the transfer of immovable property, and the transfer of intangibles.



### 8.3 稅籍登記 Registration

所有人都必須辦理稅籍登記才能抵減支付予賣家或邊境供應商的加值型營業稅。在墨西哥提供貨物或服務的非居民也必須辦理稅籍登記。

All persons must be registered to be able to credit the VAT paid to vendors, suppliers, or at the border. Nonresidents supplying goods or services in Mexico must register.

### 8.4 申報和繳納 Filing and payment

加值型營業稅申報書必須於次月的前 17 日內按月申報繳納。

企業營運前的費用和投資所支付的加值型營業稅為：(i) 可在納稅義務人開始營運當月的加值型營業稅申報書中抵減；(ii) 根據對未來加值型營業稅應稅活動的估計，在繳納加值型營業稅後的下個月申請退稅。

The VAT return must be submitted monthly, within the first 17 days of the following month.

VAT paid for expenses and investments made during a business' preoperational period is: (i) creditable on the VAT return for the month the taxpayer begins business operations; or (ii) submitted for refund during the month following the VAT payment, based on an estimation of future VAT-taxable activities.

## 9.0 其他公司及個人稅

### 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，並且由聯邦層級徵收。

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the federal level.

#### 9.1 社會福利提撥 Social security Contributions

雇主為社會福利和其他相關項目（例如住宅和退休）提撥是強制性的，稅率從 15% 到 25% 不等，適用稅率取決於員工群體的薪資結構。受雇的個人也需要提撥社會安全保險，其金額取決於個人的薪資。

Employer contributions for social security and other related contributions (e.g., housing and retirement) are mandatory, with rates ranging from 15% to 25%, depending on the salary structure of the group of employees. Employed individuals also are required to make social security contributions, with the amount based on the individual's salary.

#### 9.2 薪酬稅 Payroll tax

薪酬稅適用於州層級。

Payroll taxes apply at the state level.

#### 9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

#### 9.4 不動產稅 Real property tax

市政當局對不動產所有權課徵。在計算公司的納稅義務及與不動產租賃相關的個人之應稅所得時，這些稅款可以扣除。

The municipal authorities levy taxes on the ownership of real property. These taxes are deductible in calculating a corporation's tax liability and an individual's taxable income related to leasing of real property.

#### 9.5 轉讓稅 Transfer tax

轉讓稅的稅率從 2% 到 5% 不等，適用於不動產的轉讓，其轉讓稅由該不動產所在的市政當局課徵。

A transfer tax at rates ranging from 2% to 5% applies to the transfer of real estate and is imposed by the municipality where the property is located.

## 9.6 印花稅 Stamp duty

無印花稅。

There is no stamp duty.

## 9.7 淨財富稅 / 淨值稅 Net wealth/worth tax

無淨財富稅 / 淨值稅。

There is no net wealth tax or net worth tax.

## 9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無繼承稅 / 遺產稅。

There is no inheritance tax or estate tax.

## 9.9 其他 Other

雖然不是稅收，但根據強制定分紅制，法人有義務於產生利潤所得的次年 5 月底前分派 10% 的課稅所得給所有員工。

對特定貨物的進口和銷售以及提供某些服務的提供課徵生產和服務特別消費稅。

While not a tax, under the mandatory profit-sharing rules, an entity is obliged to distribute 10% of taxable profits to its employees no later than May of the year following the year in which the profits were generated.

A special excise tax on production and services is levied on the import and sale of certain goods and the provision of certain services.

## 10.0 租稅協定

### Tax treaties

墨西哥已於 2017 年 6 月 7 日簽署了「導入防止稅基侵蝕和利潤移轉租稅協定相關措施多邊公約 (MLI)」，立法程序已於 2022 年 11 月 22 日完成。如需要更多墨西哥租稅協定的資訊，請參閱 [Deloitte International Tax Source](#)。

Mexico signed the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI) on 7 June 2017 and the legislative process concluded on 22 November 2022. For information on Mexico's tax treaty network, visit [Deloitte International Tax Source](#).

## 11.0 稅務機關

### Tax authorities

墨西哥財政部賦稅署 (SAT 或稅務管理服務)。

Servicio de Administración Tributaria (SAT or Tax Administration Service)





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