

# 外籍人士 綜合所得稅報繳須知

申報112年度所得適用

INSTRUCTIONS FOR 2023  
ALIEN INDIVIDUAL INCOME TAX



財政部南區國稅局

National Taxation Bureau of the Southern Area, Ministry of Finance

The people and government to the Republic of China sincerely welcome you to this country. This folder will provide you with some assistance concerning the Income Tax Act of the Republic of China.

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

**本冊僅供參考備忘，不宜作為援引之依據。**

# 壹、個人綜合所得稅申報

## 一、外僑綜合所得稅與居留期間的關係

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

### (一)非中華民國境內居住之個人：

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

### (二)中華民國境內居住之個人：

同一課稅年度內，在臺居留合計滿183天者，即為「中華民國境內居住之個人」，應將該年度在中華民國境內取得之各類所得，及因在中華民國境內提供勞務而自境外雇主取得之勞務報酬等總計，減除免稅額、扣除額、

基本生活費差額及投資新創事業公司減除金額後之綜合所得淨額，依累進稅率（請見第十四項）申報繳納綜合所得稅。

## 二、中華民國來源所得

下列各項均屬中華民國來源所得：

- （一）依中華民國公司法規定設立登記成立之公司，或經中華民國政府認許在中華民國境內營業之外國公司所分配之股利。
- （二）中華民國境內之合作社或合夥組織營利事業所分配之盈餘。
- （三）個人在中華民國境內提供勞務之報酬。如於一課稅年度內在中華民國境內居留合計超過 90 天者，其自中華民國境外雇主所取得之勞務報酬亦屬之。
- （四）執行業務者在中華民國境內執行業務之業務或演技收入。
- （五）自中華民國各級政府、中華民國境內之法人及中華民國境內居住之個人所取得之利息。
- （六）在中華民國境內之財產因租賃而取得之租金。
- （七）專利權、商標權、著作權、秘密方法及各種特許權利，因在中華民國境內供他人使用所取得之權利金。
- （八）在中華民國境內財產交易之增益。
- （九）在中華民國境內經營工商、農林、漁牧、礦冶等業之盈餘。

- (十)在中華民國境內參加各種競技、競賽、機會中獎等之獎金或給與。
- (十一)個人領取之退休金、資遣費、退職金、終身俸、離職金、非屬保險給付之養老金及依勞工退休金條例規定辦理年金保險之保險給付等所得。但個人歷年自薪資所得中自行繳付之儲金或依勞工退休金條例規定提繳之年金保險費，於提繳年度已計入薪資所得課稅部分及其孳息，不在此限。
- (十二)在中華民國境內取得之其他收益。

### 三、「課稅年度」之定義

自 1 月 1 日起至同年 12 月 31 日止為一課稅年度。

### 四、居留日數之計算

外僑在臺居留日數係以護照入出境章戳日期或內政部移民署簽發之「入出國日期證明書」為準(始日不計末日計)，如一課稅年度內入出境多次者，累積計算。

### 五、所得之認定

同一課稅年度內，外僑在臺居留日數合計：

#### (一)未超過 90 天：

- 1.在中華民國境內取得各類所得，由給付人依法扣繳或自行據實申報綜合所得稅。
- 2.自中華民國境外雇主取得之勞務報酬，免課所得稅。

(二)已超過 90 天：

- 1.在中華民國境內取得各類所得，持扣繳憑單、股利憑單備查聯正本申報，或自行據實申報納稅。
  - 2.自中華民國境外取得勞務報酬，應提出國外雇主給付報酬之證明，並由當地稅務機關、公證人或合格會計師簽證(須檢附會計師之執照影本)。如不提示者，國稅局得按外僑薪資所得標準調整。
- ◆納稅義務人之所得如為外幣者，按實際所得時期之政府認可外匯匯率折算為新臺幣。

## 六、申報納稅之時間

外僑因一課稅年度內在臺居留時間久暫之不同，有下列幾種不同的納稅方式：

- (一)在臺居留日數未超過 90 天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，無庸申報；如有非屬扣繳範圍之所得，應於離境前辦理申報納稅。
- (二)在臺居留日數超過 90 天，而未滿 183 天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，其非屬扣繳範圍之所得及因在中華民國境內提供勞務而自境外雇主取得之勞務報酬，應於離境前辦理申報納稅。
- (三)在臺居留日數滿 183 天而尚未離境者，應於次年度 5 月 1 日起至 5 月 31 日止，辦理上年度之結算申報。但若於年度中途離境者，則應於離境前 1 週，辦理當年度申報納稅。

## 七、申報納稅之地點

依申報時居留證所載地址之國稅局所屬分局、稽徵所辦理申報。居留地址在臺北市或高雄市者，向臺北國稅局或高雄國稅局總局辦理。

## 八、利用電子申報程式辦理網路申報

領有內政部移民署核發在中華民國居留或停留證明文件(簡稱居留證)並已配發統一證號之外僑，申報 112 年度綜合所得稅時，得於 113 年 5 月 1 日至 113 年 5 月 31 日至電子申報繳稅服務網站(<https://tax.nat.gov.tw>)下載外僑綜合所得稅電子申報程式或使用外僑綜合所得稅結算申報線上申報程式，利用外來人口自然人憑證、經財政部審核通過之電子憑證、已申辦「健保卡網路服務註冊」之全民健康保險保險憑證(簡稱「健保卡及密碼」)、113 年 1 月 31 日居留證所載之統一證號及護照號碼/居留證號/許可證號登入及上傳申報資料，即可完成申報程序。如有應檢附之證明文件，請於 113 年 6 月 11 日前親自遞送或郵寄至所屬國稅局。

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

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

## 十、申報時應攜帶之資料

申報時應攜帶居留及所得有關之證明文件，例如護照、居留證、扣繳憑單、股利憑單、因在中華民國境內提供勞務而取自境外所得之證明……等，但如符合第十一項免稅規定申報免稅者，則應攜帶符合該項規定之必要證件，以憑核定。

## 十一、免稅規定

- (一) 中華民國政府或外國政府、國際機構、教育、文化、科學研究機關、團體，或其他公私組織，為獎勵進修、研究或參加科學或職業訓練而給與之獎學金及研究、考察補助費等。但受領之獎學金或補助費，如係為授與人提供勞務所取得之報酬，不適用之。
- (二) 各國駐在中華民國使領館之外交官、領事官及其他享受外交官待遇人員在職務上之所得。
- (三) 各國駐在中華民國使領館及其附屬機關內，除外交官、領事官及享受外交官待遇之人員以外之其他各該國國籍職員在職務上之所得。但以各該國對中華民國駐在各該國使領館及其附屬機關內之中華民國國籍職員，給與同樣待遇者為限。
- (四) 自國外聘請之技術人員及大專學校教授，依據外國政府機關、團體或教育、文化機構與中華民國政府機關、團體、教育機構所簽訂技術合作或文化教育交換合約，在中華民國境內提供勞務者，其由外國政府機關、團體或教育、文化機構所給付之薪資。



- (五)個人稿費、版稅、樂譜、作曲、編劇、漫畫及講演之鐘點費之收入。但全年合計數以不超過新臺幣(以下同)18萬元為限。
- (六)政府機關或其委託之學術團體辦理各種考試及各級公立學校辦理入學考試，發給辦理試務工作人員之各種工作費用。
- (七)個人依勞工退休金條例第 7 條第 2 項規定，在其每月執行業務所得 6% 範圍內自願提繳退休金，適用該條例第 14 條第 4 項規定，不計入提繳年度執行業務收入課稅。申報執行業務收入金額減除自願提繳退休金時，應檢附相關證明文件。
- 以上列示外僑較常適用之情形，完整規定請詳所得稅法第 4 條規定。

## 十二、「中華民國境內居住之個人」結算申報之減免

112 年度綜合所得稅各項減免扣除，依下列規定計算：

- (一)免稅額：納稅義務人、配偶及合於下列規定之扶養親屬，每人各可減除 92,000 元，年滿 70 歲之納稅義務人本人、配偶及受扶養直系尊親屬，每人可減除 138,000 元。
- 1.納稅義務人及其配偶之直系尊親屬，年滿 60 歲或無謀生能力受納稅義務人扶養者。
  - 2.納稅義務人之子女未成年者，或已成年而因在校就學、身心障礙或無謀生能力受納稅義務人扶養者。

3.納稅義務人及其配偶之同胞兄弟、姊妹未成年者，或已成年，而因在校就學、身心障礙、或無謀生能力，受納稅義務人扶養者。

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

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

## (二)扣除額：

1.標準扣除額：納稅義務人個人扣除 124,000 元；與配偶合併申報者扣除 248,000 元。

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

### (1)捐贈：

①下列捐贈得全數列舉扣除，不受金額限制：國防勞軍的捐贈、對政府的捐獻、對依行政法人法設立行政法人的捐贈；依博物館法規定，對公立博物館的文物、標本、藝術品或設備捐贈；依文化資產保存法規定，出資捐贈或贊助辦理古蹟、古物等文化資產之修復、再利用或管理維護的款項；依文化藝術獎助及促進條例規定，對國家文化藝術基金會或直轄市、縣(市)文化基金會的捐

贈，及以具有文化藝術資產價值之文物、藝術品、古蹟等文化資產捐贈政府；依運動產業發展條例規定，透過中央主管機關設置的專戶對未指定特定運動員的捐贈。

②下列一般捐贈合計可扣除金額，以不超過綜合所得總額 20% 為限：對向主管機關登記或立案成立之教育、文化、公益、慈善機構或團體之捐贈；依法成立、捐贈或加入符合規定的公益信託的財產；依運動產業發展條例規定，透過中央主管機關設置的專戶對指定特定運動員（該特定運動員與捐贈者並無配偶或二親等內血親、姻親關係）的捐贈。

(2)保險費：納稅義務人、配偶或申報受扶養之直系親屬的人身保險、勞工保險、就業保險、軍、公、教保險及國民年金保險之保險費，每人每年扣除數額以不超過 24,000 元為限。但全民健康保險之保險費不受金額限制（以被保險人眷屬身分投保者，毋須與被保險人同一申報戶）。

(3)醫藥及生育費：納稅義務人、配偶或申報受扶養親屬之醫藥費及生育費，以付與公立醫院、全民健康保險特約醫院及診所，或經財政部認定其會計紀錄完備正確之醫院為限。但受有保險給付部分，不得扣除。自 101 年 7 月 6 日起，納稅義務人、配偶或申報受扶養親屬如因身心失能無力自理生活而需長

期照護者，其付與公立醫院、全民健康保險特約或其他合法醫院及診所之醫藥費，得依法列舉扣除。

(4)災害損失：納稅義務人、配偶或申報受扶養親屬遭受不可抗力之災害損失，但已受保險賠償或救濟金部分不得扣除。須附稽徵機關(國稅局所屬分局、稽徵所)於災害發生後調查核發的災害損失證明或提出能證明損失屬實的確實證據。

(5)自用住宅購屋借款利息：納稅義務人、配偶或申報受扶養親屬購買中華民國境內之自用住宅，向金融機構借款所支付之利息，每年扣除額以當年實際支付利息支出減除儲蓄投資特別扣除額後之餘額，但不得超過 300,000 元，且以一屋為限。房屋為同一申報戶之納稅義務人、配偶或申報受扶養親屬所有並在該地址辦竣戶籍登記，且無出租、供營業或執行業務者使用。

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

①承租房屋之租賃契約書及支付租金之付款證明影本(如：出租人簽收之收據、自動櫃員機轉帳交易明細表或匯款證明)。

②納稅義務人、配偶或申報受扶養直系親屬中實際居住

承租地址之一人，於課稅年度於承租地址辦竣戶籍登記或納稅義務人載明承租之房屋於課稅年度內係供自住且非供營業或執行業務使用之切結書等文件。

### 3.特別扣除額：

- (1)財產交易損失：納稅義務人、配偶及申報受扶養親屬在前 3 年度發生之財產交易損失，可檢附有關證明損失之文據申報扣除，但申報扣除之數額，以不超過本年度申報之財產交易所得為限。財產交易所得免稅者，如有交易損失，亦不得申報扣除。
- (2)儲蓄投資特別扣除：納稅義務人、配偶及申報受扶養親屬於金融機構的存款利息、儲蓄性質信託資金的收益(扣繳憑單格式代號為 5A 者)及 87 年 12 月 31 日以前取得公開發行並上市的緩課記名股票，於轉讓、贈與或作為遺產分配、放棄適用緩課規定或送存集保公司時的營利所得(緩課股票轉讓所得申報憑單格式代號為 71M 者)，合計全年不超過 270,000 元者，得全數扣除；超過 270,000 元者，以扣除 270,000 元為限。但下列項目不包括在內：
  - ①郵政儲金匯兌法規定免稅的存簿儲金利息。
  - ②公債、公司債、金融債券及短期票券之利息。
  - ③依金融資產證券化條例或不動產證券化條例規定分離課稅的受益證券或資產基礎證券利息。
  - ④自 99 年 1 月 1 日起，以上述②、③之有價證券或短期票券從事附條件交易之分離課稅利息所得。

- (3)身心障礙特別扣除：納稅義務人、配偶或申報受扶養親屬如為領有身心障礙證明者(須檢附影本)，或精神衛生法第3條第4款規定之病人(須檢附專科醫生的嚴重病人診斷證明書影本)，每人每年扣除207,000元。
- (4)教育學費特別扣除：納稅義務人申報扶養之子女就讀經教育部認可之大專以上院校之子女教育學費，每人每年最多扣除25,000元，不足25,000元者，以實際發生數為限。但空中大學、空中專校及五專前3年及已接受政府補助者，不得扣除(須檢附繳費收據或證明文件)。
- (5)幼兒學前特別扣除：納稅義務人申報扶養5歲以下之子女，每人每年扣除120,000元。但有下列(7)情形之一者，不得扣除。
- (6)長期照顧特別扣除額：納稅義務人、配偶或申報受扶養親屬符合下列情形之一，每人每年扣除120,000元。但有(7)情形之一者，不得扣除。
- ①符合「外國人從事就業服務法第46條第1項第8款至第11款工作資格及審查標準」第18條規定得聘僱外籍家庭看護工資格的被看護者：A.實際聘僱外籍看護工者，須檢附112年度有效的聘僱許可函影本。B.未聘僱外籍看護工，須檢附勞動部或衛生福利部規定之相關證明文件(如112年度取得之病症暨失能診斷證明書或有效的身心障礙證明等影本)。

②依長期照顧服務法第 8 條第 2 項規定接受評估，長照需要等級為第 2 級至第 8 級且 112 年度使用長期照顧服務申請及給付辦法服務者，須檢附 112 年度使用服務的繳費收據影本任一張；免部分負擔者，須檢附長期照顧管理中心公文或相關證明文件，並均須於上開文件中註記特約服務單位名稱、失能者姓名、身分證統一編號及失能等級等資料。

③於 112 年度入住住宿式服務機構全年達 90 日者，須檢附 112 年度入住累計達 90 日的繳費收據影本；受全額補助者，須檢附地方政府公費安置公文或相關證明文件，並均須於上開文件中註記機構名稱、住民姓名、身分證統一編號及入住期間等資料，另入住老人福利機構或國軍退除役官兵輔導委員會所屬榮譽國民之家者，須加註床位類型。住宿式服務機構包括老人福利機構(安養床除外)、國軍退除役官兵輔導委員會所屬榮譽國民之家(安養床除外)、身心障礙住宿式機構、護理之家機構(一般護理之家及精神護理之家)、依長期照顧服務法設立之機構住宿式服務類長期照顧服務機構，及設有機構住宿式服務之綜合式服務類長期照顧服務機構。

(7)不適用(5)(6)情形：①經減除幼兒學前特別扣除額及長期照顧特別扣除額後，全年綜合所得稅適用稅率在 20% 以上，或採本人或配偶之薪資所得或各類所得分開計算稅額適用稅率在 20% 以上。②選擇股利

及盈餘按 28% 單一稅率分開計算應納稅額。③依所得基本稅額條例計算之基本所得額超過規定之扣除金額 670 萬元。

- 4.基本生活費差額：依公告 112 年度每人基本生活所需的費用 202,000 元乘以外僑納稅義務人本人、配偶及申報受扶養親屬人數計算的基本生活所需費用總額，超過其依所得稅法規定得自綜合所得總額減除之全部免稅額與一般扣除額、儲蓄投資特別扣除額、身心障礙特別扣除額、教育學費特別扣除額、幼兒學前特別扣除額、長期照顧特別扣除額合計金額(即基本生活費比較項目合計數)部分，得自納稅義務人申報的綜合所得總額中減除。

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

### 十三、「中華民國境內居住之個人」計算稅額方式

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

- (一)納稅義務人本人、配偶及受扶養親屬之各類所得合併計算稅額。
- (二)本人或配偶之薪資所得分開計算稅額，其餘所得合併計算，薪資所得分開計算者之免稅額，應自薪資所得分開



計算者之薪資所得中減除，其餘符合規定之免稅額及扣除額，應一律由納稅義務人申報減除。

(三)本人或配偶之各類所得分開計算稅額，各類所得分開計稅者之免稅額、財產交易損失特別扣除額、儲蓄投資特別扣除額、身心障礙特別扣除額、長期照顧特別扣除額及投資新創事業公司減除金額，應自各類所得分開計稅者之各類所得中減除。有關儲蓄投資特別扣除額部分，在 270,000 元限額內，先由分開計稅者之他方及受扶養親屬就其利息所得部分予以減除，剩餘部分再由各類所得分開計稅者減除。有關財產交易損失扣除額部分，可減除個人專屬性、與財產交易所得相對應之財產交易損失。

自 107 年度起，納稅義務人、配偶及受扶養親屬，獲配所投資之公司、合作社及其他法人分配 87 年度或以後年度之股利或盈餘之營利所得，得就股利及盈餘合計金額按 8.5% 計算可抵減稅額，抵減當年度綜合所得稅結算申報應納稅額，每一申報戶每年抵減金額以 80,000 元為限。

納稅義務人亦可選擇前項股利及盈餘合計金額按 28% 之單一稅率分開計算應納稅額，由納稅義務人合併報繳，不適用前段稅額之計算方式及可抵減稅額之規定。

自 108 年度起，納稅義務人、配偶或受扶養親屬有薪資收入者，應分別就薪資所得特別扣除額或必要費用擇

一減除，選擇減除必要費用者，申報時應檢附「個人薪資費用申報表」及相關證明文件。

#### 十四、累進稅率速算公式(單位：新臺幣元)

所得淨額	×	稅率	—	累進差額	=	應納稅額
0 ~ 560,000	×	5%	—	0	=	
560,001 ~ 1,260,000	×	12%	—	39,200	=	
1,260,001 ~ 2,520,000	×	20%	—	140,000	=	
2,520,001 ~ 4,720,000	×	30%	—	392,000	=	
4,720,001 ~ 以上	×	40%	—	864,000	=	

#### 十五、「非中華民國境內居住之個人」之扣繳率規定

(一)公司分配之股利，合作社所分配之盈餘，合夥組織營利事業合夥人每年應分配之盈餘，獨資組織營利事業資本主每年所得之盈餘，按給付額、應分配額或所得數扣取 21% 所得稅。

(二)薪資按給付額扣取 18%。

自 98 年 1 月 1 日起，如全月薪資給付總額在行政院核定每月基本工資 1.5 倍以下者，按給付額扣取 6%。

(三)佣金按給付額扣取 20%。

(四)利息按給付額扣取 20%。但有下列項目者依其相關規定辦理：

- 1.短期票券到期兌償金額超過首次發售價格部分之利息，按給付額扣取 15%。

2.依金融資產證券化條例或不動產證券化條例規定發行之受益證券或資產基礎證券分配之利息，按分配額扣取 15%。

3.公債、公司債或金融債券之利息，按給付額扣取 15%。

4.以前三項之有價證券或短期票券從事附條件交易，到期賣回金額超過原買入金額部分之利息，按給付額扣取 15%。

(五)租金按給付額扣取 20%。

(六)權利金按給付額扣取 20%。

(七)競技、競賽、機會中獎之獎金或給與按給付全額扣取 20%。但政府舉辦之獎券中獎獎金，每聯(組、注)獎額不超過新臺幣 5,000 元者，免予扣繳。

(八)執行業務者之報酬按給付額扣取 20%。

(九)退職所得按給付額減除定額免稅後之餘額扣取 18%。

(十)告發或檢舉獎金按給付額扣取 20%。

(十一)與證券商或銀行從事結構型商品交易之所得按所得額扣取 15%。

此外，下列非屬扣繳範圍之所得，應依規定之扣繳率申報納稅：

(一)財產交易所得按 20% 扣繳率申報納稅。

(二)一時貿易的盈餘按 21% 扣繳率申報納稅。

(三)緩課股票轉讓所得按面額(如實際轉讓價格或贈與、遺產分配時之時價低於面額時，以實際轉讓價格或贈與、遺產分配時之時價)依所得類別按 18%或 21%扣繳率申報納稅。

(四)抵押利息及其他所得按 20%扣繳率申報納稅。

(五)所得稅法第 3 條之 2 第 1 項至第 3 項之受益人如為非中華民國境內居住之個人，應於信託成立、變更或追加年度，按其享有信託利益之權利價值或權利價值增加部分按 20% 扣繳率申報納稅。

## **十六、投資新創事業公司自綜合所得總額減除金額**

個人依產業創新條例第 23 條之 2 規定以現金投資於成立未滿 2 年經中央目的事業主管機關核定的國內高風險新創事業公司，且對同一公司當年度投資金額達 100 萬元，並取得該公司新發行股份，持有期間達 2 年者，得就投資金額 50%限度內，自持有期間屆滿 2 年之當年度個人綜合所得總額中減除。該個人適用本項規定每年得減除的金額，合計以 300 萬元為限。(須檢附稽徵機關核發之「個人股東投資自綜合所得總額減除證明書」)。

## **十七、重購自用住宅扣抵稅額**

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

## 十八、投資抵減稅額

- (一)個人依獎勵民間參與交通建設條例第 33 條規定，原始認股或應募該條例所獎勵民間機構因創立或擴充而發行的記名股票，持有時間達 2 年以上者，得以其取得該股票價款 20% 限度內，抵減自當年度起 5 年內應納綜合所得稅額。
- (二)上述每一年度抵減總額，不得超過該年度應納綜合所得稅額 50%，但最後年度不在此限。

## 十九、居住者如何申報由公司或合作社分配屬於87年度或以後年度之股利或盈餘

- (一)居住者身分股東取得公司、合作社或其他法人分配屬於 87 年度或以後年度之股利或盈餘所填發「股利憑單」，得選擇全戶股利及盈餘併入綜合所得總額課稅，並按全戶股利及盈餘合計金額的 8.5% 計算可抵減稅額，抵減應納稅額，每戶可抵減金額以 80,000 元為限；或全戶股利及盈餘不計入綜合所得總額，以全戶股利及盈餘合計金額按 28% 單一稅率分開計算稅額，再與其他類別所得的應納稅額加總，計算應繳(退)稅額。
- (二)非居住者身分之股東取得前述所得之「扣繳憑單」後，若在同一課稅年度中，繼續居留合計滿 183 天時，須請原公司改發「股利憑單」，供股東申報綜合所得稅。

## 二十、繳納稅款或退稅

### (一)繳稅方式：

納稅義務人所應納之稅款，於填具自行繳納繳款書或由國稅局填發核定繳款書後，持向各代收稅款金融機構繳納（郵局不代收）。稅額 3 萬元以下案件，可至便利商店繳納；另可使用晶片金融卡、活期(儲蓄)存款帳戶，透過網際網路至繳稅服務網站(網址：<https://paytax.nat.gov.tw>)繳稅。此外，使用網路申報之納稅義務人，可使用本人或配偶(國人配偶亦可)持有已參加信用卡繳納外僑綜合所得稅之本國金融機構發行信用卡繳稅。

### (二)退稅方式：

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

## 廿一、委託納稅代理人之規定

### (一)年度中離境委託納稅代理：

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

(二) 華僑及外國人投資證券委託代理：

依華僑及外國人投資證券管理辦法規定，華僑及外國自然人投資國內證券，應填具「華僑及外國自然人投資證券申報納稅代理書」，指定具納稅能力之中華民國公民為納稅代理人，送請稽徵機關核准。就其投資證券之收益申請結匯時，應由納稅代理人檢附稽徵機關核准委託代理申報繳稅之證明文件或完稅證明，依外匯相關法令辦理結匯。

## 廿二、完稅證明

- (一) 外僑離境前或申請延期居留時，得向國稅局申請所得稅納稅證明書，向入出境管理機關申請出境或延期居留。
- (二) 外僑在臺繳納之所得稅，如可抵繳其本國同期之所得稅者，可向國稅局申請核發納稅證明書。

## 廿三、罰則

- (一) 逾期補報：就補繳之應納稅額，依郵政儲金一年期定期儲金固定利率，按日加計利息。
  - (二) 漏報短報：處漏報短報稅額 2 倍以下之罰鍰。
  - (三) 未依法申報：處應補稅額 3 倍以下之罰鍰。
- ◆ 納稅義務人於核課期間內，另經發現應徵之稅捐者，仍應依法補徵或併予處罰。

## 貳、個人所得基本稅額申報

### 一、應填寫「個人所得基本稅額申報表」申報基本稅額之申報戶

(一)符合下列條件之一的申報戶，不必填寫「個人所得基本稅額申報表」：

- 1.符合所得稅法規定免辦結算申報之非中華民國境內居住之個人。
- 2.申報綜合所得稅時，未適用投資抵減獎勵，且沒有「海外所得」、「特定保險給付」、「有價證券交易所得」、「非現金捐贈扣除額」及「其他經財政部公告之減免所得額或扣除額」等應計入基本所得額之項目者。
- 3.雖有上述應計入基本所得額之項目，但申報戶之基本所得額在 670 萬元以下者。

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

### 一之一、個人受控外國企業

個人受控外國企業(以下簡稱 CFC)制度自 112 年 1 月 1 日起施行，申報戶成員如有直接投資低稅負區關係企業情事，請參照「個人及其關係人持股明細表」檢視是否適用個人 CFC 制度。倘個人及其關係人直接或間接持有低稅負區關係企業之股權合計達 50% 或具有控制能力者，應將「個人及其關係人持股明細表」(含附表-個人



及其關係人結構圖)併同綜合所得稅結算申報書申報；倘個人與其配偶及二親等以內親屬 112 年 12 月 31 日合計直接持有該 CFC 股權達 10%，或未達 10%但 CFC 當年度有虧損且以後年度欲適用虧損扣除者，另應填報並檢附「個人受控外國企業(CFC)營利所得計算表」及相關證明文件。

## 二、所得基本稅額條例之申報單位

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

## 三、應計入個人基本所得額之項目

- (一)綜合所得淨額(即一般結算申報書中第 10 欄或第 11 欄稅額計算式的 AE 金額或第 12 欄稅額計算式的 GK+GL 合計金額)。
- (二)海外所得：指未計入綜合所得總額之非中華民國來源所得及香港澳門地區來源所得。一申報戶全年合計數未達新臺幣 100 萬元者，免予計入；在新臺幣 100 萬元以上者，應全數計入。
- (三)特定保險給付：受益人與要保人非屬同一人之人壽保險及年金保險給付，但死亡給付每一申報戶全年合計數在新臺幣 3,330 萬元以下部分免予計入。

- (四)有價證券交易所所得。
- (五)申報綜合所得稅時減除之非現金捐贈金額。
- (六)其他經財政部公告之減免所得額或扣除額：指個人於 111 年 1 月 1 日以後依產業創新條例第 23 條之 2 規定，投資並取得成立未滿 2 年之國內高風險新創事業公司發行股份，且持有期間於 112 年 12 月 31 日屆滿 2 年者，該個人自 112 年度綜合所得總額中減除的金額。
- (七)綜合所得稅結算申報時，選擇分開計稅之股利及盈餘合計金額。

#### 四、基本稅額之計算

基本稅額=(基本所得額－670 萬元)×20%。

#### 五、一般所得稅額之定義

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

#### 六、計算基本稅額與一般所得稅額之差額

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

## 七、海外所得已依所得來源地稅法規定繳納的所得稅，如何 扣抵基本稅額？

- (一)海外所得已依所得來源地稅法規定繳納所得稅，得扣抵基本稅額，扣抵金額不得超過因加計該海外所得，而依規定計算增加的基本稅額。
- (二)個人實際獲配 CFC 的股利或盈餘，已依所得來源地稅法規定繳納的股利或盈餘所得稅，於計入個人基本所得額年度申報期間屆滿翌日起5年內，得自各該計入個人基本所得額年度的基本稅額中扣抵，其有溢繳稅額者，得申請退稅。扣抵金額不得超過因加計該營利所得，而依規定計算增加的基本稅額。
- (三)前述扣抵，應提出所得來源地稅務機關發給同一年度納稅憑證。

## 八、申報程序

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

## 參、個人薪資費用申報

### 一、應填寫「個人薪資費用申報表」

納稅義務人、配偶或受扶養親屬有薪資收入，其選擇減除必要費用者。

### 二、薪資收入可減除之必要費用項目、範圍及限額

#### (一)職業專用服裝費

1. 所得人從事職業所必需穿著，且非供日常生活穿著使用的特殊服裝或表演專用服裝符合下列規定者，該服裝的購置或租賃費用，與清洗、整燙、修補及保養該服裝所支付的清潔維護費用。

(1) 依法令規定執行職務必需穿著的制服或定式服裝。

(2) 雇主為事業經營的目的，要求所得人於提供勞務的場所或提供勞務時穿著的服裝。

(3) 為職業安全的目的，所需穿著具防護性質的服裝。

(4) 從事表演、音樂或體育相關職業所需穿著的表演或比賽專用服裝。

2. 每人全年減除金額以其 112 年度從事該職業薪資收入總額的 3% 為限，與該職業無關之薪資收入不得納入計算。

#### (二)進修訓練費

1. 所得人參加符合下列規定的機構開設職務上、工作上或依法令要求所需特定技能或專業知識相關課程支付

的訓練費用(含報名費、差旅費)及支付與課程直接相關的教材費、實習材料費、場地費及訓練器材設備費等必要費用。

(1)境內：

- ①政府的研究或訓練機關(構)。
- ②勞動部許可設立或登記的職業訓練機構。
- ③衛生福利部評鑑合格的教學醫院。
- ④各級學校。
- ⑤設立目的與人才培訓有關的財團法人或社團法人。
- ⑥依法立案的短期補習班。
- ⑦營業項目與人才培訓有關的公司法人。

(2)境外：

- ①國外政府的研究或訓練機構。
- ②教育部公告參考或認可名冊所列的外國、大陸地區、香港或澳門大專校院、高等學校、專科學校及高中(職)學校；未列入名冊的境外學校，如經教育部認可者，亦可適用。
- ③境外其他重要研究或訓練機構。

- 2. 所得人參加經目的事業主管機關或所屬公(工)會指定或認可之機關(構)或團體所開設符合法令要求所需特定技能或專業知識相關課程之訓練費用，得列報減除。
- 3. 每人全年減除金額以其 112 年度薪資收入總額的 3% 為限。

### (三)職業上工具支出

1.職業上工具支出，指購置符合下列規定專供職務上或工作上使用的書籍、期刊及工具的支出。

(1)書籍、期刊：

與職業有關領域的中、外文書籍、期刊或資料庫。

(2)工具：

①職業上所必備且專供職務上或工作上使用的器材或設備。

②為職業安全的目的，所需防護性質的器材或裝備。

③從事表演、音樂或體育相關職業所需表演或比賽專用的裝備或道具。

2.職業上工具效能非 2 年內所能耗竭且支出金額超過新臺幣 8 萬元者，應採用平均法逐年攤提折舊或攤銷費用，不得間斷，耐用年數為 3 年，免列殘值，並以 1 年為計算單位，其使用期間未滿 1 年者，按實際使用之月數相當於全年之比例計算之，不滿 1 月者，以月計。如工具支出之效能為 2 年內所能耗竭或支出金額不超過新臺幣 8 萬元者，可於購置當年度全數列報，無須攤提折舊或攤銷費用。

3.每人全年減除金額以其 112 年度從事該職業薪資收入總額的 3% 為限，與該職業無關之薪資收入不得納入計算。

### 三、申報程序

薪資所得計算採必要費用減除者，應填寫個人薪資費用申報表，併同結算申報書辦理申報。

## 財政部南區國稅局 暨所屬各分局、稽徵所地址、服務電話一覽表

機關名稱	地 址	服務電話
南區國稅局	(704301)臺南市北區富北街 7 號 6-17 樓	06-2223111
嘉義市分局	(600212)嘉義市東區中山路 199 號 4-5 樓	05-2282233
嘉義縣分局	(612009)嘉義縣太保市祥和二路東段 5 號 4 樓	05-3621010
民雄稽徵所	(621015)嘉義縣民雄鄉建國路 2 段 263 之 1 號	05-2062141
新營分局	(730203)臺南市新營區民治路 36 號 2-4 樓	06-6573111
新化稽徵所	(712001)臺南市新化區中正路 588 號	06-5978211
佳里稽徵所	(722205)臺南市佳里區忠孝路 25 號 3-4 樓	06-7230284
臺南分局	(704301)臺南市北區富北街 7 號 1、3-5 樓	06-2220961
安南稽徵所	(709042)臺南市安南區安中路 3 段 139 號 2-3 樓	06-2467780
屏東分局	(900206)屏東縣屏東市北興街 55 號	08-7311166
東港稽徵所	(928002)屏東縣東港鎮新生二路 16 號 2 樓	08-8330132
潮州稽徵所	(920003)屏東縣潮州鎮永康街 66 號	08-7899871
恆春稽徵所	(946202)屏東縣恆春鎮南門路 98 號 2-4 樓	08-8892484
臺東分局	(950207)臺東縣臺東市中山路 1 號	089-360001
澎湖分局	(880009)澎湖縣馬公市新店路 261 號	06-9262340

- ◆ 免費服務電話：0800-000-321。
- ◆ 本局網址：<https://www.ntbsa.gov.tw>
- ◆ 本冊僅供參考備忘，不宜作援引之依據
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# I. Individual Income Tax

## 1. Alien individual income tax and the period of residence

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

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

- ① For an individual who stays in the R.O.C. not more than 90 days within a taxable year (Jan. 1 to Dec. 31), the income derived from sources in the R.O.C. shall be withheld according to the withholding rate (see Article 15) and paid at the respective sources. The taxpayer need not file an income tax return. However, if an individual has income derived from property transaction, occasional trade, interest from mortgages, etc., he or she should declare and pay tax prior to departure.
- ② For an individual who stays in the R.O.C. over 90 days but less than 183 days within a taxable year, individual income tax shall be declared and computed according to the withholding rate (see Article 15) on his or her income derived from sources in the R.O.C. including the remunerations derived for his or her services rendered in the R.O.C.



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

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

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

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

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

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

### 3. Definition of "taxable year"

A full year from Jan. 1 to Dec. 31 is a taxable year.

### 4. Computation of residence

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

### 5. Determination of income

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

(1) Not more than 90 days:

- ① The income tax shall be withheld at the income sources or declared and taxed in accordance with the withholding rate.
- ② The income tax shall be exempted for income derived from employer(s) outside the R.O.C.

(2) More than 90 days:

- ① The income derived within the R.O.C. shall be filed in accordance with a withholding statement, as declared by the taxpayer.
- ② Income paid by an employer outside the territory of the R.O.C. must also be reported by the taxpayer. The taxpayer will be required to submit a certificate of

earnings notarized by the tax authorities concerned from the employer(s) outside the territory of the R.O.C. If a certificate from the tax authorities is not available, a notarized certificate issued by a notary public or certified public accountant (CPA) is acceptable. In the case where such a certificate is to be used, a photocopy of the license of the notary public or CPA who issued the certificate must also be submitted. If the taxpayer fails to submit a certificate of earnings issued by the tax authority or certified by a notary public or CPA, the tax office will assess the amount payable according to the standard amounts. Any income received in foreign currency should be exchanged into New Taiwan Dollars (NT\$) on the basis of the official foreign exchange rates or prevailing transfer rates at the time the income is actually or constructively received.

## **6. When tax payment is due**

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

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

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

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

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

## **7. Tax services**

Please file your individual income tax return with the branch offices of tax authority with jurisdiction over the location of the address of your residence given on your ARC.

## 8. Filing individual income tax return online

Any alien (excluding Mainland Chinese) with a valid resident certificate and ARC No. issued by the National Immigration Agency may file an individual income tax return online for the year 2023 from May 1st, 2024 to May 31st, 2024. After downloading the electronic tax-filing program or using the electronic tax-filing web edition at <https://tax.nat.gov.tw>, taxpayers can log into the system via a Citizen Digital Certificate, Registered National Health Insurance Card with password, a Financial Certification Authority, or by entering the ARC No. and Passport/Resident/Permit No. as specified on the ARC as of January 31st, 2024, and follow the instructions given in the program to file income tax returns online. If any document is required for filing, taxpayers shall submit it in person or send it by post before June 11th, 2024.

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

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

## 10. The papers and documents to be submitted when filing individual income tax?

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

## 11. Scope of exemption

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

- (1) Scholarships and subsidies granted by governments of the R.O.C. or foreign governments, international institutions, educational, cultural, and scientific research organizations or associations, and other public or private organizations for the encouragement of advanced studies, research or participation in scientific and professional training, except for the scholarships or subsidies received as remuneration by the taxpayer for service rendered to the grantors.
- (2) Income, derived by virtue of office, of foreign diplomatic officials, consular officials and other persons entitled to treatment accordable to diplomatic officials in the service of foreign embassies, legations and consulates in the R.O.C.
- (3) Income, derived by virtue of office, of employees, other than diplomatic officials, consular officials and persons entitled to diplomatic treatment, who, being nationals of a foreign

country, are employed by the embassy, legation or consulate of their country or by subsidiary agencies thereof in the R.O.C. provided that reciprocal treatment is accorded by the foreign country concerned to employees of Chinese nationality, employed by embassies, legations or consulates of the R.O.C. or by subsidiary agencies thereof, in the foreign country concerned.

- (4) Salaries paid by foreign governmental agencies, organizations or educational and cultural institutions to foreign technicians and professors of universities and colleges for services rendered within the territory of the R.O.C. under technical cooperation or cultural and educational exchange agreements made by and between such foreign governmental agencies, organizations or educational and cultural institutions and those of the R.O.C.
- (5) Income derived from written articles, copyright books, musical compositions, musical productions, dramas, cartoons, or as remuneration for speeches and lectures on an hourly basis. However, the total amount of such income for the whole year shall not exceed NT\$180,000.
- (6) Various payments paid to personnel engaged in handling various kinds of examinations held by governmental agencies or academic organizations as commissioned by such agencies and in entrance examinations held by public and private schools of various levels.
- (7) In accordance with Paragraph 4, Article 14 of Labor Pension Act (hereinafter referred to as the Act), persons designated by



Paragraph 2 of Article 7 of the Act may voluntarily submit pension deposits within 6% of their monthly income from professional practice. The voluntarily paid pension is excluded in the tax on the annual income from professional practice. Persons who declare income from professional practice after subtracting the voluntarily deposit pension funds in their tax returns should submit relevant supporting documents.

For more details about exempt income, please refer to Article 4 of the Income Tax Act.

## **12. The applicable deductions for a resident of the R.O.C. in filing his or her income tax return of 2023**

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

(1) Exemption: There is an NT\$92,000 exemption for each taxpayer, spouse and dependent. In the case that the taxpayer, his or her spouse, or any of their lineal ascendants who is seventy years of age or over, the exemption will be NT\$138,000. The dependents must be:

- ① Lineal ascendants of the taxpayer or his or her spouse having attained sixty years of age, or being incapable of earning a livelihood and be being supported by the taxpayer.
- ② Children of the taxpayer who are minors, or who although having attained upon reaching the age of majority are supported by the taxpayer by reason of school attendance or are by reason of physical or mental disability incapable of earning a livelihood.

- ③ Brothers and sisters of the taxpayer or his or her spouse who are minors, or who although having attained upon reaching the age of majority are supported by the taxpayer by reason of school attendance or are by reason of physical or mental disability incapable of earning a livelihood.
- ④ Other relatives or family members of the taxpayer within the meaning of Subparagraph 4, Article 1114, or Paragraph 3, Article 1123, of the Civil Code who are minors, or who although having attained upon reaching the age of majority, who are actually supported by the taxpayer by reason of school attendance or are by reason of physical or mental disability incapable of earning a livelihood, and live together with and depend on the taxpayer.
- ◆ To claim exemption for the spouse or the dependent (excluding other dependents, i.e., aunt or uncle, cousin, grandchild and nephew or niece) who does not reside with the taxpayer in the R.O.C., the household registration or the official certificates of the dependent should be submitted.
- (2) Deductions: A taxpayer may select either the "Standard Deduction" or "Itemized Deductions" and may, in addition thereto, declare special deductions:
- ① Standard Deduction: There is an NT\$124,000 deduction for a single person and an NT\$248,000 deduction for a married couple filing a joint return (even if only one of the couple had income).
- ② Itemized Deductions: Original receipts for A. to F. deductions below must be attached.

A. Donations:

(a) The following kinds of donation are fully deductible: donations made to national defense, for encouragement of the morale of members of the armed forces, to the government, or to non-departmental public bodies; the artifacts, specimens, works of art or facilities to public museums under the Museum Act; for the maintenance and repair of antiquities and historic buildings, etc., under the Cultural Heritage Preservation Act; to the National Culture and Arts Foundation or the cultural foundations of municipalities, counties, or cities; the artifacts, works of art, monuments, etc., to the government under the Culture and Arts Reward and Promotion Act; or to unspecified athletes through a designated account set up by the central authority under the Sports Industry Development Act.

(b) The deduction of the following kinds donation should not be more than 20% of gross income: Donations made to officially registered educational, cultural, public welfare, and charitable organizations or agencies, or to specific athletes through a designated account set up by the central authority under the Sports Industry Development Act. The taxpayer should provide evidence of official registration.

B. Insurance Premiums: Premiums paid for life insurance, labor insurance, national annuity insurance,

employment insurance, and insurance for military personnel, public functionaries and teachers, of the taxpayer, his or her spouse and their lineal dependents filing jointly are deductible. However, the deductions, excluding those for national health insurance, shall not exceed NT\$24,000 for each person per year; premiums paid for national health insurance are fully deductible. The applicant and the insured should file the return jointly, except in the case of national health insurance.

- C. Medical and Maternity Expenses: Medical and maternity expenses incurred by the taxpayer, his or her spouse, and their dependents filing jointly and supported by the taxpayer are deductible, provided that the payment so made is limited to public hospitals, specially contracted hospitals or clinics for national health insurance, or those hospitals having complete and correct accounting records as recognized by the Ministry of Finance. However, no deduction shall be allowed for the portion covered by insurance payments. Claims for deductions of fees paid to foreign hospitals must be supported by evidence of the officially registered status of the hospital concerned. From July 6, 2012, a taxpayer, his or her spouse, or any dependent in a joint return who needs long-term nursing services due to lack of capacity to take care of themselves, may submit the medical payment receipts

from the hospitals or clinics mentioned above for the deduction.

D. Losses from Disaster: Losses from disaster or force majeure inflicted on the taxpayer, his or her spouse and their dependents filing jointly are deductible. However, no deduction may be made for the portion of losses where insurance benefits, and/or relief have been received. To claim a deduction, the taxpayer should apply to the tax authority for an investigator to appraise the losses within 30 days after the occurrence of the disaster, or prove that his or her losses sustained in the disaster are true by providing sufficient documents to request the tax authority conducting an investigation when failing to report within the aforesaid period.

E. Mortgage Interest Paid on a Loan for an Owner-Occupied Residence: A taxpayer, his or her spouse and their dependents filing jointly borrowing money from a financial organization to purchase a house or other property in the R.O.C. for use as an owner-occupied residence may deduct the interest paid on the loan from the gross income on one filing unit per year up to a limit of NT\$300,000. Such a deduction is limited to one house or other property only. However, if the taxpayer also claims a Special deduction for savings and investment, the special

deduction should be subtracted from the above-mentioned interest.

F. Rental Expense: Rent for housing in the R.O.C. paid by a taxpayer, his or her spouse, and their lineal dependents filing jointly and used as their own residence rather than for business or performing professional services, may be deducted from their consolidated income up to and within a limit of not more than NT\$120,000; however, no deduction can be claimed if he or she also claims the deduction for mortgage interest paid on a loan for an owner-occupied residence. To deduct the rental expense, the following documents must be attached:

(a) Copy of the lease contract and payment receipt (such as receipt from landlord, ATM receipt, or remittance paper).

(b) The certificate of a family member who has registered residence in the Household Registration Office or registered residence on the ARC for the related fiscal year, or the taxpayer's written statement to state that the house is for self-used residence only.

### ③Special Deductions:

A. Property Transaction Losses: Losses from property transactions may be deducted from the gains from property transactions for the same year. However, losses

arising from the sale of land or securities are not deductible. If the deductible amount exceeds the gains, the difference may be carried forward for up to three years.

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

commercial papers as listed in preceding items (b) and (c) from January. 1, 2010.

C. Special Deduction for Disability: There is an NT\$207,000 deduction for each taxpayer, spouse and dependent who is a mentally ill patient or a disabled (handicapped) person. Disabled claimants must submit a copy of the certificate for the disabled and mentally ill specified or other such recognized proof issued by the relevant government organization, or a copy of a medical diagnosis issued by a specialist physician as required in Paragraph 1, Article 19 of the Mental Health Act.

D. Special Deduction for Tuition: The taxpayer may claim a maximum deduction of NT\$25,000 for each child attending college / university (the student certificate and tuition receipt should be attached when claiming the deduction). However, no deduction can be claimed for a child who is attending an open university, an open junior college, or a five-year junior college for the first three years, as well as having governmental subsidy.

E. Special Deduction for Pre-School Children: A taxpayer who has children under or equal to 5 years of age may claim the special deduction of NT\$120,000 per child per year. (See Note)

F. Special Deduction for Long-Term Care: From 2020, the taxpayer, his or her spouse or any dependent who has a physical or mental disability and requires long-term care



services, as announced by the Ministry of Health and Welfare, must submit any of the relevant documents, such as a copy of the permit document for hiring a foreign family caregiver, a copy of the disability identification that meets specific qualifications, or a copy of a medical certificate of disability etc., to claim the special deduction of NT\$120,000 per person per year. (See Note)

Note: The taxpayer can't claim the special deduction for pre-school children and long-term care if his or her circumstances falls under any of following conditions:

(i) the taxpayer's tax rate is equal to or greater than 20%, that is, his or her net taxable income is equal to or greater than NT\$1,260,001 after deducting the pre-school and long-term care deduction. (ii) the tax rate of taxpayer's or his or her spouse's separately computed salary/income is equal to or greater than 20%. (iii) the amount of basic income of the taxpayer is greater than NT\$6,700,000. (iv) A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his or her gross income with the single tax rate of 28%.

④Basic Living Expense Difference:

For maintaining one's basic living, there is a NT\$202,000 basic living expense for taxpayer, spouse and each dependent. The total amount of the basic living expense

less total exemptions, standard deduction or itemized deduction, special deduction for savings and investment, special deduction for disability, special deduction for tuition, special deduction for pre-school children, and special deduction for long-term care is the "Basic Living Expense Difference". The difference can be used as an additional deduction from the gross consolidated income.

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

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

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

- (1) To calculate the tax payable jointly.
- (2) A taxpayer may choose to calculate the tax payable either on his/her salary or his/her spouse's salary separately, and then declare and pay the amount of tax together. In this case, only the tax-exempt amount may be deducted from the salary income computed separately; whereas all other exemptions and deductions applicable to the person whose salary income is computed separately shall be declared in the tax return of the taxpayer.

The taxpayer may not make a duplicate claim for an exemption of the person whose salary income is computed separately when computing the amount of income tax payable by him or her.

- (3) Taxpayer can choose, on the other hand, to calculate tax due by separating one's categorized income (with his/her exemption, relevant special deduction for property transaction losses, for savings and investment, for disability, for long-term, and deduction for investing in innovative startups), and then declare and pay the amount of tax jointly. Special deduction for savings and investment should first be deducted from the other one's and dependents' interest income within the limitation of NT\$270,000, and then the residual, if any, can be deducted from the one's categorized income. As to the special deduction for property losses, such deduction is limited to the personal transactions, as well as relevant property gains.

From 2018, tax payable of a taxpayer, his/her spouse and dependents computed in the annual income tax return may be offset from the amount of tax credit, based on 8.5% of the total amount of the dividends and earnings distributed by a company, a cooperative, or other juristic person in the year 1998 or each ensuing year thereafter, with the credit ceiling set at NT\$80,000 per year per income tax return. The taxpayer could opt to calculate the tax payable separately in accordance with the single tax rate of 28% on the total amount of the dividends and earnings, and such tax payable shall be included in the consolidated income

tax return filed by the taxpayer and excluded from the above-mentioned calculation method and from the preceding paragraph tax credit.

From 2019, each person receiving salaries and wages may claim a deduction up to a maximum of NT\$200,000 or the necessary expenses directly related to performing duties or doing work and borne by the recipient to be deducted from his or her salaries and wages in accordance to Subparagraph 1, Category 3, Paragraph 1 of Article 14 of the Income Act. For filing the necessary expenses deducted from salaries and wages, please submit the "2023 Application for Necessary Expenses Deducted from Salaries and Wages" and other supporting documents when declaring.

#### 14. Progressive tax rates (unit: NT\$)

This table is applicable to residents

Net Taxable Income			×	Tax Rate		Progressive Difference	=	Tax Payable
0	to	560,000	×	5%	-	0	=	
560,001	to	1,260,000	×	12%	-	39,200	=	
1,260,001	to	2,520,000	×	20%	-	140,000	=	
2,520,001	to	4,720,000	×	30%	-	392,000	=	
4,720,001		And above	×	40%	-	864,000	=	

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

- (1) The withholding tax rate on dividend distributed by a company, profit distributed by a cooperative, earnings payable by a profit-seeking enterprise organized as a partnership to its

partners each year, or earnings from a profit-seeking enterprise organized as a sole proprietorship each year is 21%.

- (2) The withholding tax rate on salaries is 18%. In the case that the monthly salaries in full amount are equal to or lower than one and a half times of the monthly baseline salary as assessed by the Executive Yuan, the withholding tax rate is 6% from January 1, 2009.
- (3) The withholding tax rate on commissions is 20%.
- (4) The withholding tax rate on interest is 20%. However, the kinds of interest listed in the following shall be withheld in accordance with the associated regulations:
  - ①The portion of the pecuniary amount realized by short-term commercial papers at their maturity in excess of the selling price at their initial issuance is deemed as income from interest and shall be withheld by 15%.
  - ②The interest distributed from beneficiary securities or asset-backed securities issued in accordance with the Financial Asset Securitization Act or the Real Estate Securitization Act shall be withheld by 15%.
  - ③The interest accrued from government bonds, corporate bonds and financial bonds shall be withheld by 15%.
  - ④The interest derived from repo (RP/RS) trade whereby an individual purchases short-term commercial papers or securities as listed in the preceding items ①, ② or ③ shall be withheld by 15% of the net amount of the sale price at maturity in excess of the original purchase price.
- (5) The withholding tax rate on rentals is 20%.

- (6) The withholding tax rate on royalties is 20%.
- (7) The withholding tax rate on cash awards or payments given in contests or prizes won by chance is 20%. However, taxation is exempted when the prize is not more than NT\$5,000 from lottery tickets or uniform invoices issued under the auspices of the government.
- (8) The withholding tax rate on the remuneration to a professional practice is 20%.
- (9) After deducting any regulated exemption, retirement payments or pensions shall be withheld at the rate of 18%.
- (10) The withholding tax rate on payment of reward for information or accusation is 20%.
- (11) The withholding tax rate on income from transactions in structured products between taxpayers and securities firms or banks is 15%.

Additionally, income which is not subject to the Withholding Code shall be filed and taxed in accordance with the following:

- (1) Income from property transactions shall be filed and taxed at the rate of 20%.
- (2) Profits from occasional trade shall be filed and taxed at the rate of 21%.
- (3) In the case of income from the transfer of tax-differed stocks, the par value of the stocks shall be deemed as the taxable income of the year of transfer. If the actual transfer price of such stocks at the time of sale or the market value of such stocks at the time of bestowal or distribution of the estate is

lower than the par value, the actual transfer price or the market value shall be deemed the taxable income. Such income shall be filed and taxed at the rate of 18% or 21% in accordance with the different category of income.

- (4) Miscellaneous income shall be filed and taxed at the rate of 20%.
- (5) Where a trust deed is set up by a profit- seeking enterprise, the beneficiary shall be taxed at the rate of 20% on the value of his or her entitlement to the trust in the year of setting up, and a newly replaced beneficiary shall be taxed in the year of replacement. Furthermore, the beneficiaries shall be taxed at the rate of 20% on the increased part of the value of their entitlements when the enterprise makes the addition of an increment to the trust fund.

## **16.Deduction for Investing in Innovative Startups**

For an individual who invests at least NT\$1 million in cash in one year in R.O.C.'s innovative startups which have been incorporated for less than two years and identified by the central authority in charge of relevant enterprises as high-risk innovative startups, and acquires and holds the new shares issued by the company for two years, up to 50 percent of the investment may be excluded from the individual's consolidated income for the year in which the second anniversary of such shareholding falls. The aggregate amount excludable from an individual's consolidated income each year shall not exceed NT\$3 million. (Please submit "Certificate of Deduction for Investing in R.O.C.'s

Innovative Startups" issued by National Taxation Bureau when declaring)

### **17. Tax credit for selling a residence and repurchasing another one within two years**

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

### **18. Investment tax credit**

- (1) Taxpayers who invest in designated entities under Article 33 of the Statute for Encouragement of Private Participation in Transportation Infrastructure Projects may credit up to 20% of the price paid for the acquisition of the registered share certificates of the said entities against the individual income tax payable within five years starting from the year in which the two-year holding requirement is met.
- (2) The credit in each year shall be limited to not more than 50% of individual income tax payable, with the exception that this limitation shall not apply to the credit in the final year.



## 19. The ways a resident shareholder is to file for tax on dividends or profits of the year of 1998 or of the following years

- (1) When a company (or a cooperative) makes distribution on dividends or profits of the year of 1998 or of the following years to its resident shareholder, the company should prepare a "Dividend Statement" for him or her to file his or her tax return. The resident could choose to incorporate the total amount of dividends and earnings into consolidated income to calculate the tax based on progressive income tax rates, and the tax payable may be offset by a tax credit of 8.5% of the total amount of the dividends and earnings (the credit ceiling set at NT\$80,000 per year per income tax return).

The resident could opt to calculate the tax payable separately in accordance with the single tax rate of 28% on the total amount of the dividends and earnings. Such tax payable shall be aggregated to the consolidated income tax return, and computed the tax balance due (refund) amount.

- (2) When the above-mentioned dividends or profits are being distributed to its non-resident shareholder, the company should issue him or her a "Withholding & Non-Withholding Tax Statement". If the non-resident shareholder continues to stay in the R.O.C. for 183 days or more in the same taxable year, he or she (on thus attaining the status of resident) shall ask the company to amend the "Withholding & Non-Withholding Tax Statement" to a "Dividend Statement" for the filing of the tax return.

## **20. Paying taxes and obtaining refunds**

### **(1) Ways of paying taxes:**

Taxpayers can make payments at any commissioned bank of the R.O.C. government treasury except the post office with a self-payment bill which is filled out by himself / herself or with a payment bill which is issued by the tax authority after assessment. Payment may also be made at convenience stores if the tax due is NT\$30,000 or under, or be made online at <https://paytax.nat.gov.tw> via a card reader with a Financial Chip Card and Savings Account. In addition, to encourage e-Filing, taxpayers who file their taxes online are entitled to pay taxes by their or their spouses' (Taiwanese spouses also apply) credit cards (issued by domestic financial institutions which have signed up for this credit card service only).

### **(2) Ways of obtaining refunds:**

If the tax-withholding amount exceeds the tax payable, the overpaid amount will be refunded according to general procedures. Aside from refund checks, tax refunds may also be transferred directly into an existing NT-dollar bank (post office) account belonging to the taxpayer, spouse, or dependents filing jointly.

## **21. Guarantee of filing and payment of individual income tax**

### **(1) Guarantee for the filing of the leaving year:**

An alien who intends to leave the territory of the R.O.C. and is not able to file his or her individual income tax return before

leaving the R.O.C. shall appoint a Taiwanese citizen of qualified financial capacity to be the guarantor and fill out an "Agent Appointment and Acceptance" form before he or she departure. The agent shall be responsible for filing tax return and paying tax in accordance with the provisions of the Income Tax Acts.

- (2) Guarantee for filing income in regard to securities investments: In accordance with Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals, a foreign national investing in securities markets shall fill out an "Agent Appointment and Acceptance Form" for appointing an Taiwanese citizen with qualified financial capacity to be the agent obliged to file tax returns and pay taxes in connection with the securities investments in the R.O.C. The agent shall be responsible for submitting either the official guarantee approval or the individual income tax certificate issued by the National Taxation Bureau to the authorities when applying for exchange settlement of securities investment earnings.

## **22. Tax certification**

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

## 23. Penalties

- (1) Late filing: Taxpayers shall be surcharged interest on the amount of tax payable. The interest shall be calculated on a daily basis at the interest rate quoted for postal savings for a one-year fixed deposit.
  - (2) Omission or misfiling: A penalty of a maximum of two times the amount of the tax evaded.
  - (3) Failure to file: A penalty of a maximum of three times the amount of the tax payable.
- ◆ In the case where tax due of the taxpayer is additionally found by the tax authority within the assessment period, the taxpayer shall still be subject to payment of the tax owed and/or any penalty according to the relevant regulations.

## II. Individual Income Basic Tax

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

- (1) An individual shall file an individual income basic tax return in accordance with the Income Basic Tax Act unless his or her circumstances do apply to any one or more of the conditions listed below:
  - ① Non-resident of the R.O.C. (staying less than 183 days within a taxable year in the R.O.C.)
  - ② An individual who does not apply for any investment tax credits in accordance with the laws, and does not have any amount within the scope of the provisions of any of the Subparagraphs of Paragraph 1 of Article 12 of the Income Basic Tax Act in his or her annual income tax return or current income tax return.
  - ③ An individual whose basic income as calculated in accordance with Paragraph 1 of Article 12 of the Income Basic Tax Act is less than NT\$6,700,000.
- (2) An individual whose circumstance does not apply to any one or more of the conditions mentioned above shall file an individual income basic tax return.
- (3) Individual Controlled Foreign Company (CFC) Rules are enforced from January 1, 2023. If any member of the reporting household directly or indirectly holds the shares or capital of a foreign affiliated enterprise in a low-tax country or jurisdiction, please refer to “Statement of The Shareholding of An Individual and of His/her Related Parties” to determine the applicability of Individual CFC Rules. If the individual and

his/her related parties directly or indirectly hold 50% or more of the shares or capital of such a foreign affiliated enterprise, or had control over it, the individual shall file “Statement of The Shareholding of An Individual and of His/her Related Parties” (including the Attachment: The Organization Chart) and submit with “Individual Income Tax Return of the Republic of China” . Where the individual, himself/herself, with his/her spouse or relatives within the second degree of kinship directly holding 10% or more of the shares or capital of such a CFC on December 31, 2023, or directly holding below 10% of the shares or capital however the CFC has current-year losses that would be deducted in the following years, please fill out “Business Income Statement of a Controlled Foreign Company (CFC) for Individual” and submit with related proof documents.

## 2. The individuals who should file jointly

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

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

The following items are included in the calculation of the amount of basic income:

(1) Net taxable income:

The net taxable income is calculated in accordance with the Income Tax Act (please refer to the individual income tax return).

(2) Overseas income:

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

(3) Life and annuity insurance payments:

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

(4) Income derived from securities transactions listed as follows:

① Stocks, certificates of entitlement to new shares, certificates of payment and documents of title to shares issued or privately placed by companies not listed on the stock exchange or traded on the over the counter markets.

②Beneficiary certificates of privately-placed securities investment trust-funds.

(5) Non-cash donations or contributions:

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

(6) The amount of income or deduction entitled to reduction, exemption, or deduction announced by the Ministry of Finance:

For an individual who invested in R.O.C.'s innovative startups that have been incorporated for less than two years and acquired their shares in accordance with Article 23-2 of the Statute for Industrial Innovation on or after January 1, 2022, and he or she has held the shares for two years by December 31, 2023, the amount that has been excluded from his or her consolidated income of 2023 shall be included in his or her basic income of 2023.

(7) Total Amount of Dividends and Earnings:

A taxpayer chooses to compute the tax on the total amount of dividends and earnings separately from his/her gross income with the single tax rate.

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

For filing an income basic tax return, subtract NT\$6,700,000 from the amount of basic income then multiply the remainder by 20% to produce the amount of basic tax.



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

The amount of regular income tax = tax payable of the individual income tax return - investment tax credit for the tax payable. If a taxpayer chooses to compute the tax payable on the total amount of dividends and earnings separately from his/her gross income with the single tax rate, such tax payable shall be aggregated into regular income tax.

## 6. The principles underlying the income basic tax

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

## 7. The principles underlying the tax credit for overseas tax payment

- (1) In the case where income tax has been paid on the overseas income, in accordance with the laws of the source country of that income, such tax paid may be credited against the basic tax, to the extent that such tax credit shall not exceed the amount of basic tax which, is increased in consequence of the inclusion of such income. When a taxpayer applies for tax

credit as described in the preceding, he or she shall present the evidence of tax payment issued by the tax office, the overseas tax payment receipt, and relevant documents of the said source country for the same assessment year.

(2) Where an individual receives dividends or surplus earnings from CFCs, the income tax on such dividends or surplus earnings paid in accordance with the tax laws of the source jurisdictions can be credited against the amount of basic tax for the year in which these dividends or surplus earnings are calculated as CFC business income and included in the individual's basic income. An individual shall apply for the aforesaid tax credit within five years since the date after the deadline of the filing period of the year in which such CFC business income are included in the individual's basic income, and any overpaid tax is refundable, to the extent that the tax credit shall not exceed the increase in the basic tax amount due to the inclusion of such CFC business income.

(3) When a taxpayer applies for tax credit as described in the preceding, he or she shall present the evidence of tax payment issued by the tax office, the overseas tax payment receipt, and relevant documents of the said source country for the same assessment year.

## **8. The way in which the individual income basic tax return is to be filed**

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

### III. Necessary Expenses Deducted from Salaries and Wages

#### 1. The individuals who should file Application for Necessary Expenses Deducted from Salaries and Wages

The taxpayer, his or her spouse, or any dependent who has salaries and wages, can either choose to claim the Special Deduction for Salary/Wages or the necessary expenses. Taxpayers who choose to claim the necessary expenses shall be responsible for filling out this form.

#### 2. The items and conditions are eligible to be filed as necessary expenses deducted from salaries and wages

##### (1) Vocational clothing expenses:

- ① The expenses of purchase, rental, and maintenance, including cleaning, pressing, repair, and care, of special clothing or performance specific clothing that the recipient must wear in his or her occupation and shall not be worn in daily life, which conform to the following conditions:
  - A. Uniform or standard clothing that must be worn during the performance of duties in accordance with the law.
  - B. Clothing required by the employer for business purposes to be worn by the recipient in the workplace or when performing work services.
  - C. Protective clothing for the purpose of occupational safety.
  - D. Performance or competition-specific clothing that is

required in a performance, music or sports-related vocation.

- ②The annual deduction for each person is limited to 3% of the total salaries and wages in performance of his or her vocation in 2023. Salaries and wages not related to the occupation should not be included.

(2) Upgrading training expenses:

- ①The training expenses (including registration fees and travel expenses) and other necessary expenses (books and supplies, internship, materials, venue, training equipment, etc.) paid by the recipient directly related to participating in course at specified institutions for the specific skills or expertise which is required to perform duties, do work, or follow legal requirements, which are offered by the following institutions:

A. Domestic:

- (a) Government research or training institution.
- (b) Professional training institution established or registered under the approval of the Ministry of Labor.
- (c) Teaching hospital accredited by the Ministry of Health and Welfare.
- (d) Schools of all levels.
- (e) Foundation or juridical association whose establishment purpose is related to talent training.
- (f) Legitimately registered short-term tutorial center.
- (g) Corporation whose business is related to talent training.

B. Foreign:

- (a) Research or training institution of foreign government.
- (b) College, high school, or vocational high school from foreign countries, mainland China, Hong Kong, or Macau which are on the list of approved educational institutions published by the Ministry of Education. Those not on the list of approved educational institutions must be approved by the Ministry of Education.

(c) Other important foreign research or training institution.

- ② The training expenses of participating in courses at institutions or organizations designated or recognized by competent authority or associations or labor unions for the specific skills or expertise which is required to follow legal requirements.
  - ③ The annual deduction for each person is limited to 3% of the total salaries and wages in 2023.
- (3) Vocational tool expenses:
- ① The expenses incurred in purchasing books, periodicals, and tools for performing duties or doing work in accordance with the following conditions:
    - A. Books or periodicals:
    - B. Vocational-related books, periodicals, or database in Chinese language or foreign language.
    - C. Tools:
      - (a) Equipment that is required for the vocation and only for the purpose of use in the duty or at work.

(b) Protective equipment or gear required for the purpose of vocational safety.

(c) Performance or competition-specific equipment or props required in a performance, music or sports-related vocation.

② Depreciation or amortization expenses must be filed annually and without interruption; the efficiency of vocational tools which cannot be exhausted within 2 years and the expenditure of which exceeds NT\$80,000 should apply the straight-line method to calculate depreciation; tools with a service life of 3 years are exempt from estimating its salvage value and shall be calculated on an annual basis; tools which have been in service for less than 1 year shall be calculated according to the proportion of the length of said period to the year, tools which have been in service for less than a month shall be calculated as a month. If the expenditure of the tool can be exhausted within 2 years, or the amount of expenditure is equal or less than NT\$80,000, the total amount may be filed during the current year and no depreciation or amortization expenses is required.

③ The annual deduction for each person is limited to 3% of the total salaries and wages in performance of his or her vocation in 2023. Salaries and wages not related to the occupation should not be included.

### 3. The way in which the application for necessary expenses deducted from salaries and wages is to be filed

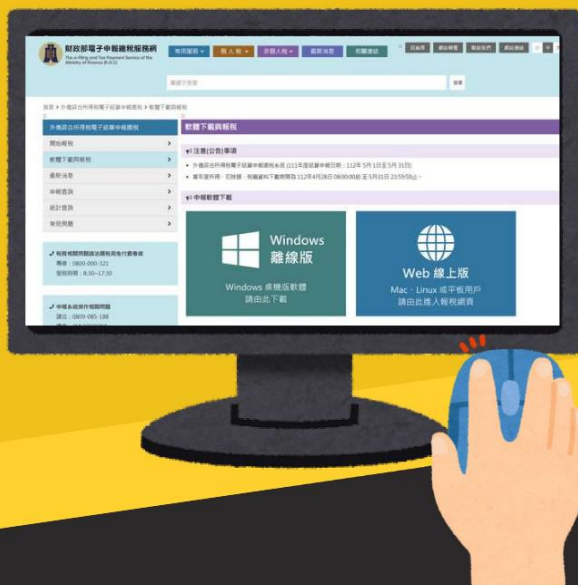
Please attach the application for necessary expenses deducted from salaries and wages, receipts, and relevant supporting documents to the individual income tax return.

<b>National Taxation Bureau of the Southern Area, Ministry of Finance Address and telephone directory</b>		
<b>Branch / Office</b>	<b>Address</b>	<b>Telephone</b>
National Taxation Bureau of the Southern Area Ministry of Finance	6-17F., No.7, Fubei St., North District, Tainan City 704301	06-2223111
Chiayi City Branch	4-5F., No.199, Zhongshan Rd., Chiayi City 600212	05-2282233
Chiayi County Branch	4F., No.5, E. Sec., Xianghe 2nd Rd., Taibao City, Chiayi County 612009	05-3621010
Minxiong Office	No.263-1, Sec. 2, Jianguo Rd., Wenlong Village, Minxiong Township, Chiayi County 621015	05-2062141
Xinying Branch	2-4F., No.36, Minzhi Rd., Xinying Dist., Tainan City 730203	06-6573111
Xinhua Office	No.588, Zhongzheng Rd., Xinhua District, Tainan City 712001	06-5978211
Jiali Office	3-4F., No.25, Zhongxiao Rd., Jiali District, Tainan City 722205	06-7230284
Tainan Branch	1,3-5F., No.7, Fubei St., North District, Tainan City 704301	06-2220961
Annan Office	2-3F., No.139, Sec.3, Anzhong Rd., Annan District, Tainan City 709042	06-2467780
Pingtung Branch	No.55, Beixing St., Pingtung City, Pingtung County 900206	08-7311166
Donggang Office	No.16, Xinsheng 2nd Rd., Donggang Township, Pingtung County 928002	08-8330132
Chaozhou Office	No.66, Yongkang St., Chaozhou Township, Pingtung County 920003	08-7899871
Hengchun Office	2-4F., No.98, Nanmen Rd., Hengchun Township, Pingtung County 946202	08-8892484
Taitung Branch	No.1, Zhongshan Rd., Taitung City 950207	089-360001
Penghu Branch	No.261, Xindian Rd., Xiwun Village Magong City, Penghu County 880009	06-9262340



# 網路報稅真輕鬆 上網e按就成功

財政部電子申報繳稅服務網  
<https://tax.nat.gov.tw>



財政部南區國稅局

National Taxation Bureau of the Southern Area, Ministry of Finance

113.4 廣告