

外籍人士稅法上扣繳相關規定

The related regulations from foreigner withholding tax rate laws

一、「非中華民國境內居住與中華民國境內居住之個人」之定義：

(一) 非中華民國境內居住之個人：

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

(二) 中華民國境內居住之個人：

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

● Definitions of "Non-Residents" and "Residents" of the Republic of China.

1. "Non-Residents" of the Republic of China.

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

(2) For an individual who stays in the Republic of China over 90 days but less than 183 days within the same taxable year, individual income tax shall be declared and computed according to the withholding rate on his or her remunerations derived within or outside the Republic of China for his or her services rendered in the ROC.

2. "Residents" of the Republic of China

An individual who stays in the Republic of China 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 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 ROC and the remunerations derived outside the ROC for service rendered in the ROC) minus the exemptions and deductions.

二、「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。

● Definition of “Taxable Year”

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

三、居留日數之計算

外僑在華居留日數係以護照入出境章戳日期為準（始日不計末日計），如一課稅年度內入出境多次者，累積計算。

● Computation of Residence.

The computation of the period of residence of an alien in the ROC is based on the dates stamped on his or her passport (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.

四、納稅時間

外僑因一課稅年度內在華居留時間久暫之不同，有下列幾種不同的納稅方式：

- （一）在華居留日數未超過 90 天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，無庸申報；如有非屬扣繳範圍之所得，應於離境前，辦理申報。
- （二）在華居留日數超過 90 天，而未滿 183 天者，其中華民國來源之扣繳所得，由扣繳義務人就源扣繳，其非屬扣繳範圍之所得及因在中華民國境內提供勞務而自境外雇主取得之勞務報酬，應於離境前，辦理申報。
- （三）在華居留日數滿 183 天而尚未離境者，應於次年度 5 月 1 日起至 5 月 31 日止，辦理上年度之結算申報。但若於年度中途離境者，則應於離境前一週，辦理當年度申報。

● When tax payment is due.

The tax payment due for aliens are different for different lengths of period of residence in the ROC.

1. For an individual staying in the Republic of China 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 occurring from property transaction, occasional trade, interest from mortgages, etc., he or she should declare such income and pay such tax as may be found owing before his or her departure.

2. For an individual staying in the Republic of China 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 for use by the taxpayer at the time he or she is filing a tax return.) Furthermore, income derived from abroad for services rendered within the ROC, or any income, to which such procedure for withholding as described above is not ordinarily applied, such as the income occurring from property transaction, occasional trade, interest from mortgages, etc., should be declared and such tax as may be found owing paid before departure.
3. Any individual staying in the Republic of China for 183 days or more shall file the annual income tax return of the previous year during the period from 1st May to 31st May of the current year.

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

五、申報時應攜帶什麼資料？

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。

- **What kinds of papers and documents should be submitted when filing individual income tax?**

When Any individual filing the income tax return ,please carry a valid passport, tax withholding statement, dividend statement, certificate of residence and certificate of earnings paid abroad for services performed in the ROC are basic data...etc.

六、「非中華民國境內居住之個人」之扣繳率規定

納稅義務人如為非中華民國境內居住之個人，按「各類所得扣繳率標準」第三條規定扣繳（網址：

<http://law-out.mof.gov.tw/EngLawContent.aspx?Type=C&id=113&KeyWord=%e5%90%84%e9%a1%9e%e6%89%80%e5%be%97%e6%89%a3%e7%b9%b3%e7%8e%87%e6%a8%99%e6%ba%96>）。

- **Regulations applicable to non-residents of the Republic of China**

The tax of the non-residents shall be withheld in accordance with the Article 3 of ”Standards of Withholding Rates for Various Incomes”

（<http://law-out.mof.gov.tw/EngLawContent.aspx?Type=E&id=113&KeyWord=%e5>

%90%84%e9%a1%9e%e6%89%80%e5%be%97%e6%89%a3%e7%b9%b3%e7%8e
%87%e6%a8%99%e6%ba%96).