

外僑個人綜合所得稅申報

Alien Individual Income Tax

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），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。

* 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/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.

四、納稅時間

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，如員工認股權所得或抵押利息所得等，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及非屬扣繳範圍之所得，如員工認股權所得或抵押利息所得等，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(如5月31日為假日，則遞延至次一工作日)，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10天內，辦理當年度申報納稅。

* When tax payment is due.

The tax payment due is different for aliens staying for different lengths of time 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 profit from exercising stock options, interest from mortgages, etc., he/she should declare income and make the tax payment before his/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 profit from exercising stock options, 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 longer shall file the annual income tax return of the previous year from May 1st to May 31st of the current year (if May 31st falls on Saturday, Sunday, a national holiday, or any other holiday, the due day extends to the next workday). 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/her income tax return around 10 days before his/her departure.

五、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。

* **The papers and documents to 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、申報納稅之地點

- (一) 依申報時居留證所載地址所屬之國稅局辦理申報。
- (二) 居留臺北市之外僑，請到臺北市萬華區中華路1段2號財政部臺北國稅局服務科外僑股申報。

(三) 外僑若尚有其他疑義，可以透過財政部臺北國稅局網址 (<https://www.ntbt.gov.tw>) 查詢或以電話(02-23113711 轉 1116、1118)洽詢。

* **Tax services**

- (1) An alien shall file his/her individual income tax return to the tax authority with jurisdiction over the location of the address given on his/her Alien Resident Certificate.
- (2) An alien who stays in Taipei City shall file his/her tax return at the Foreign Taxpayers Section, National Taxation Bureau of Taipei, Ministry of Finance: No. 2, Sec. 1, Zhonghua Rd., Taipei City.
- (3) Foreigners who have any further queries can visit the website of National Taxation Bureau of Taipei at (<https://www.ntbt.gov.tw>) or make a phone call to (02) 23113711ext. 1116 or 1118.