



東協及印度稅務指南

Guide to Taxation in ASEAN & India



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前言

Introduction

根據 2019 年世界投資報告顯示，2018 年外國直接投資(Foreign Direct Investment, FDI)東協地區相較於 2013 年成長 25%；而外國直接投資印度相較五年前成長 50%，由此可知，投資東協及印度地區已成為全球趨勢。臺灣從 2016 年起開始推行新南向政策，依據投審會公布之數據指出，東協地區是臺灣對外投資僅次於大陸的熱點區塊；2018 年投資印度金額超越過去 65 年累計之金額，為近年來臺灣對外投資成長最快速的市場。

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之東協及印度地區，與當地「全球華人服務團隊」(Chinese Services Group, CSG)密切合作，提供臺商在東協及印度等海外市場之全方位投資、稅務與經商顧問諮詢服務。目前在越南和泰國已派駐服務臺商的專業團隊，更結合派駐於東協與印度會員所的專業服務資源，協助企業前進海外、布局在地經營，給予全方位服務。

勤業眾信為使臺商更加了解各東協國家暨印度之概況，特別邀請各國家經驗豐厚的稅務負責人撰寫《東協及印度稅務指南》— 集結 11 個新南向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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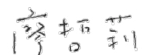
前言

Introduction

受惠於人口紅利、靈活的製造能力與快速成長的經濟與市場需求，馬來西亞、印尼、泰國、印度、越南等「強力五國」因應而生，逐漸取代中國成為新的「世界工廠」，其中有四國位於近在咫尺的東協。東協人口逾 6 億，潛在市場大於歐盟、北美。東協勞動力僅次於中國、印度，是全球第三大勞動力市場。此外，東協十國近年經濟高速發展，預估每年 GDP 成長增 7%，為達區域整合目的，自 2015 年成立東協經濟體(ASEAN Economic Community, AEC)，有望在 2030 年由現在全球第七大經濟體躍居全球第四大經濟體，各會員國均希望透過對租稅制度進行改革以吸引投資人對其之投資。東協經濟體目前已成為台灣第二大貿易夥伴以及第二大出口市場。東協經濟共同體的形成，已帶動區域內投資與貿易的成長，尤有甚者，隨者中美貿易大戰愈演愈烈，加速東協經濟崛起，近期外資投資不斷攀升，顯示在中美貿易戰持續延燒之際，全球企業已積極思考產銷布局的重新調整，東協已成為關注之重點。

唯東協十國各國經濟發展程度不一，文化宗教多元發展，租稅體制亦不一致，其中新加坡、馬來西亞及泰國等國屬經濟發展較高且租稅體制較為完善之國家，而越南則係近年快速崛起的後起之秀。此外，東協各國為吸引外資投資，給予多樣之租稅獎勵。例如越南為吸引更多外國投資者，陸續放寬各種租稅獎勵政策，而馬來西亞及泰國等國亦於最近幾年修訂其租稅獎勵政策以提供多元之獎勵。惟台灣與東協並非經濟合作夥伴，因此台灣企業應了解各成員國的產業發展、投資環境及未來長期經濟前景等，並配合新政府新南向政策，強化東協與台灣之間產業供應鏈的合作、拓展服務業市場等，以面對東協經濟近期發展所帶來的挑戰。

勤業眾信及東協會員所已整合堅強團隊，在台灣及東協各會員國服務各地台商，以使我們的客戶享受尊榮的服務，《東協及印度稅務手冊》只是一小步，期待未來在東協各地與各位並肩作戰！



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越南稅務重點

Vietnam Tax Highlights



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 otherwise 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)，但至 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 公司稅制

Corporate taxation

稅率 Rates

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

2.1 稅務居民 Residence

儘管尚未有居民公司之定義，但通常於越南設立之公司可被視為居民公司。

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

居民公司按其全球來源所得課稅，非居民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、及金融活動所獲得之所得。

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%. The rate for enterprises operating in the oil and gas and natural resource sectors ranges from 32% to 50%, depending on the project.

2.5 附加稅 Surtax

無

There is no surtax.

2.6 最低稅負制 **Alternative minimum tax**

無

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%. 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五年內抵減應稅所得。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“2.7 股利所得稅”。

See "Taxation of dividends" above

2.12 控股公司制度 Holding company regime

無

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在社會經濟地位較不利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。性質特殊且大規模的高科技投資項目若經總理核可, 可視情況適用 5% 優惠稅率 (為期 22.5 年, 如果事先取得許可則可再延長 15 年)。租稅減免 (前面 2 至 6 年為免稅期, 後面 4 至 13 年可享稅率減半) 可自下列兩者孰先到達年度開始適用: 開始產生利潤的第 1 年或開始產生收入後的第 4 年。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 30 years with prior approval) and 17% (for 10 years) are available for taxpayers engaged in encouraged investment projects or in socio-economically disadvantaged locations, respectively, as stipulated by the government. Special large scale, high technology projects may be entitled to a preferential rate of 5% (for 22.5 years with a possible extension for up to a further 15 years with prior approval) on a case-by-case basis and subject to approval by the prime minister. A tax holiday from 2 to 6 years followed by a 50% tax reduction for a further 4 to 13 years is available from the earlier of the first profit-making year or the fourth revenue-generation year. Existing taxpayers with new projects also are entitled to tax incentives, subject to certain 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, when 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 申報和繳納 Filing and payment

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。納稅人應在會計年度結束的 90 日之內進行年度申報。納稅人於課稅年度前 3 季已繳納之暫繳稅額應達當年度應納稅額之 75%，未達此標準將產生罰款。

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. An annual declaration/filing must be made within 90 days after the fiscal year-end date. The total of the provisional corporate income tax payments made in the first three quarters of the tax year must be at least 75% of the annual corporate income tax liability. Any shortfall is subject to a late payment penalty.

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% penalty per day of late payment, 20% on underreported amounts and more stringent penalties for evasion (up to 300%).

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解釋函令，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 Rate

個人所得稅率 Individual income tax rate	每月課稅所得 Taxable income	稅率 Rate
	不超過 5 百萬越南盾 Up to VND 5 million	5%
	5 百萬越南盾至 1 千萬越南盾 Over VND 5 million - VND 10 million	10%
	1 千萬越南盾至 1 千 8 百萬越南盾 Over VND 10 million - VND 18 million	15%
	1 千 8 百萬越南盾至 3 千 2 百萬越南盾 Over VND 18 million - VND 32 million	20%
	3 千 2 百萬越南盾至 5 千 2 百萬越南盾 Over VND 32 million - VND 52 million	25%
	5 千 2 百萬越南盾至 8 千萬越南盾 Over VND 52 million - VND 80 million	30%
	大於 8 千萬越南盾 Over VND 80 million	35%
非居民受雇所得 Employment income: nonresident		20%
資本利得稅率 Capital gains tax rate		通常為 20% 20% (generally)

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 the individual: (i) spends 183 days or more in 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 the individual 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 課稅所得 Taxable income

受雇所得，包括雇主所提供的津貼福利（不論是現金形式還是實物形式）均為課稅所得。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 VND 100 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.

4.4 稅率 Rates

越南居民之薪資所得適用 5% 至 35% 的累進稅率。非越南居民適用 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% apply to residents, while nonresidents are subject to a flat rate of 20%.

Income from sources other than employment is taxed at rates ranging from 0.1% to 20%, which apply to both residents and nonresidents.

4.5 資本利得 Capital Gain

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.

4.6 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 employees, including social insurance (SI), health insurance (HI), and unemployment insurance (UI). Severance allowances, redundancy compensation, and “nonaccumulative” 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.

4.7 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.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

曆年制

The tax year us a calendar year.

5.2 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.

5.3 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。個人必須在下一個課稅年度 3 月 30 日之前辦理申報並繳納稅款。從 2021 年開始，個人稅申報期限將改為年度結束後第 4 個月的最後一天 (4 月 30 日)。

Tax on employment income is withheld by the employer and remitted to the tax authorities. An individual must file a tax return and make a final tax payment by 30 March in the year following the assessment year.

5.4 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% penalty per day for the late payment of tax, 20% on underreported amounts, and more stringent penalties for tax evasion(up to 300%).

5.5 解釋函令 Ruling

納稅人可向當地或國家稅務機關申請預先核釋，以澄清特定稅務問題。

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

6.0 扣繳稅款

Withholding tax

稅率 Rate

給付性質 Type of Payments	稅務居民 Residents		非稅務居民 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	5%	0%	5%
利息 Interest	20%	5%	5%	5%
權利金 Royalties	20%	5%	10%	5%
技術服務費 Fee for technical services	20%	5%	5%	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 withholding tax is imposed on dividends paid to resident or nonresident companies. Dividends paid to resident and nonresident individuals are subject to a 5% 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須適用 20% 扣繳稅率；支付予居民個人之利息須適用 5% 扣繳稅率。支付予非居民之利息須適用 5% 扣繳稅率，除非因租稅協定而另予減免。

Interest paid to a resident company is subject to a 20% withholding tax; the rate is 5% for interest paid to a resident individual. Interest paid to a nonresident is subject to a 5% withholding tax, unless 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應適用 20% 扣繳稅率；支付予居民個人之權利金應適用 5% 扣繳稅率。支付予非居民公司之權利金應適用 10% 扣繳稅率；支付予非居民個人應適用 5% 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。

Royalties paid to a resident company are subject to a 20% withholding tax; the rate is 5% for royalties paid to a resident individual. Royalties paid to a nonresident company are subject to a 10% withholding tax, and if paid to a nonresident individual, the withholding tax rate is 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 Fees for technical service

支付予居民公司之技術服務費應適用 20% 扣繳稅率；支付予居民個人之技術服務費應適用 5% 扣繳稅率。支付予非居民之技術服務費一般應適用 5% 扣繳稅率和 5% 增值稅率，除非因租稅協定而另予減免。

Fees for technical services paid to a resident company are subject to a 20% withholding tax; the rate is 5% for such fees paid to a resident individual. A 5% withholding tax generally applies to technical service fees paid to a nonresident (along with 5% VAT), unless the rate is reduced under a tax treaty.

6.5 分公司匯出稅 Branch remittance tax

無

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。

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 prioritize 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.

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。

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, 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%.

7.3 受控外國公司 Controlled foreign companies

無

There are no controlled foreign company rules.

8.0 增值稅

Value added tax

稅率 Rates

標準稅率 Standard rate	10%
出口稅率 Export 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%。

The standard rate of VAT is 10%, with reduced rates of 0% and 5%. SST rates range from 5% to 150%.

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 organizations 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。目前納稅人可採用紙本或電子方式開立發票，但自 2022 年 7 月 1 日起應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. Both paper invoices and e-invoices are permitted but the use of e-invoices is encouraged (and will become mandatory as from 1 July 2022).

9.0 其他公司和個人稅負

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 contributions

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、3.5% 予社會保險 (包含疾病、產假、職業災害及意外備用金)。自 2022 年 1 月 1 日起，雇主對員工社會保險之提撥率將變更為 17.5 % (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 SI, HI, UI, and labor accident and occupational disease insurance contributions of 17%, 3%, 1%, and 0.5% (0.3% 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% and to SI at a rate of 3.5% (including the sickness, maternity, occupational diseases, and accident funds). The employer's contribution to SI will increase to 17.5% (17.3% for special cases with official approval) on 1 January 2022.

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

9.2 薪酬稅 Payroll tax

無

There is no payroll tax.

9.3 資本稅 Capital duty

無

There is no capital duty.

9.4 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 impose tax (e.g., land rental tax, land use fees) on the use of real property.

9.5 轉讓稅 Transfer tax

無

There is no transfer tax.

9.6 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% is imposed on certain types of asset, including real property.

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

無

There is no net wealth tax or net worth tax.

9.8 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 VND 10 million are subject to income tax at 10%.

9.9 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 on income from pure trading transactions with a delivery point to the border of Vietnam), which comprises corporate income tax and VAT at a total combined rate ranging from 0.1% to 15%.

10.0 租稅協定

Tax treaties

越南已與其他國家或地區簽訂約 80 個租稅協定，但尚未加入經濟合作暨發展組織之多邊公約。欲了解越南租稅協定詳情，請詳 Deloitte 國際稅務網站。

Vietnam has concluded approximately 80 tax treaties. Vietnam has not signed the OECD multilateral instrument (MLI). For information on Vietnam's tax treaty network, visit Deloitte International Tax Source

11.0 稅務機關

Tax authorities

財政部、稅務總局及省市稅務局。

Provincial tax departments; General Department of Taxation; Ministry of Finance.

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

自印尼離境之個人攜帶價值至少為印尼盾 1 億 (或等值的任何外幣) 的現金和 / 或其他形式付款工具, 必須向印尼海關申報。於印尼入境之個人攜帶價值至少印尼盾 1 億 (或等值的任何外幣) 的現金及 / 或其他形式付款工具, 必須向印尼海關申報, 在抵達印尼時經海關紅線櫃檯 (Jalur Merah) 向海關申報並經紅線櫃檯查驗通關。

印尼未禁止自國外轉帳至印尼或自印尼轉帳至國外。然, 對於自印尼轉帳 / 匯出至少美金 100,000 (或等值的任何外幣), 轉帳人或匯款人必須將相關文件經由相關銀行提供給印尼中央銀行。居住者或非居住者在印尼進行所有現金或非現金交易都必須使用印尼盾。豁免情況可能存在於: 在執行國家預算相關的特定交易、接受或提供海外補助金 (hibah)、國際貿易交易、外幣銀行存款和國際金融交易。

Individuals departing from Indonesia with cash and/or other forms of payment instrument with a value of at least IDR 100 million (or the equivalent in any foreign currency) must notify the Indonesian Customs and Excise authority. Individuals entering Indonesia with cash and/or other forms of payment instrument with a value of at least IDR 100 million (or the equivalent in any foreign currency) must notify the Indonesian Customs and Excise authority, and also, upon arrival, enter the red line (Jalur Merah), subject to physical checks by the Customs and Excise authority.

Indonesia does not prohibit the transfer of funds to or from foreign countries. However, for transfers/remittances from Indonesia of at least USD 100,000 (or the equivalent in any foreign currency), the person undertaking the transaction or remittance must provide underlying documentation, that will be provided to Bank Indonesia by the relevant bank. All cash or non-cash transactions carried out in Indonesia, by residents or nonresidents, must use IDR. Exemptions may apply to: certain transactions within the framework of implementing the state budget, the acceptance or provision of grants (hibah) from or to an overseas party, international trade transactions, foreign currency bank deposits, and international financing transactions.

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

適用印尼公認會計準則。

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」) 是印尼最常見的企業組織型態。負面表列清單列示不允許外國 (全數或部分持股) 人投資產業。除提供銀行服務外，通常不允許外國公司於印尼設立分支機構經營業務。

另外，投資者可以選擇在印尼設立辦事處從事行銷和研發服務；除建築業外，通常不允許辦事處在印尼境內從事營業行為。

The limited liability company (Perseroan Terbatas or PT) is the most common form of business entity in Indonesia. A negative investment list exists of sectors that are closed (in whole or in part) for foreign investment. A branch of a foreign corporation normally is not permitted to engage in those sectors, except for entities providing banking services.

Alternatively, investors may opt to set up a representative office in Indonesia to conduct marketing and R&D activities; a representative office generally is not allowed to conduct any revenue-generating activities in Indonesia, other than in the construction sector.

2.0 公司稅制

Corporate taxation

稅率 Rates

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

2.1 稅務居民 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) 所得納稅。

Resident companies are taxed on their worldwide income with tax exemptions available on dividends and business income sourced from overseas if certain criteria are met. Nonresident companies are taxed only on income sourced in Indonesia, including income attributable to a permanent establishment (PE) in the country.

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 property, and passive income (such as dividends, interest, and royalties).

2.4 稅率 Rate

在 2021 年，標準公司所得稅稅率為 22%，在 2022 年及以後年度稅率降為 20%。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，可針對所得不超過印尼盾 48 億部分，減徵公司所得稅 50%。除公司所得稅外，常設機構 (PE) 另應繳納稅率 20% 的分支機構盈餘匯出所得稅（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，則不適用分支機構盈餘匯出所得稅。

The standard corporate income tax rate for fiscal year (FY) 2021 is 22%, reducing to 20% for FY 2022 and subsequent years. 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 receive a 50% reduction of the corporate income tax for the initial taxable 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

居住者公司取得之股利所得將被視為應課稅所得總額，然符合國內參與免稅規定時得免繳納所得稅（參考” 2.11 參與免稅規定”）。

Dividends received by a resident company are considered ordinary income, but may be exempt under the domestic participation exemption (see under “Participation exemption,” below).

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。對於首次公開招募股份 (IPO) 時的價格，不論股票在首次公開招募後持有或出售，發起人股份將額外適用稅率 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%)。非居住者出售持有的印尼資產後之資本利得，按稅率 5% 繳納所得稅，但根據適用的租稅協定可予以減免所得稅。

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

可自發生虧損年度 5 個年度內抵減。於取得 DGT 核准後，某些產業及於特定偏遠地區經營某些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 境外稅額抵減 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

自 2020 年 11 月 2 日起，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。(在該日期之前，如果取得股利的居住者公司至少持有股利支付公司 25% 的股份，且股利自保留盈餘中分配，則居住者公司自另一印尼有限責任公司獲得的股利免稅。)

As from 2 November 2020, dividends paid by an Indonesian limited liability company to a resident company or body are exempt from income tax. (Prior to that date, dividends received or earned by a resident company from a shareholding in an Indonesian limited liability company were exempt from tax where the recipient company held at least 25% of the shares of the payer company, and the dividends were distributed from retained earnings.)

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

對於滿足特定條件的上市公司納稅義務人至少 40% 股份由公開投資者持有，適用公司所得稅稅率將低於標準稅率：2021 年度稅率為 19%，自 2022 年度起及以後年度稅率降為 17%。

對於特定先進產業的新投資或業務擴展可享免稅期優惠。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：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）、可享有加速折舊 / 攤銷、延長至最長 10 年的虧損扣抵、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，於下列營業活動或支出可適用“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)。

為了因應新冠肺炎 (COVID-19) 疫情，印尼政府發布許多補助公司及個人之暫時性所得稅和加值型營業稅之優惠措施。

For publicly listed corporate taxpayers with a minimum of 40% of the shares held by public investors that meet certain criteria, the applicable corporate income tax rate is lower than the regular rate: 19% for FY 2021), reducing to 17% for FY 2022 and subsequent years.

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: 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), accelerated depreciation and/or amortization, an extended carryforward of tax losses for up to a maximum of 10 years, and a reduced withholding tax rate of 10% on dividends paid to nonresidents.

For resident companies that do not obtain 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 investment amount 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);
- 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).

In response to the COVID-19 pandemic, the government has introduced several temporary income tax and VAT incentives to support both businesses and individuals that are not addressed in this guide.

3.0 企業稅務遵循

Withholding tax

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 申報要求 Filing and payment

印尼採用自我核定系統申報所得稅及加值型營業稅，每月應在次月的第 15 日前繳納應納所得稅額及自我核定申報加值型營業稅。代扣代繳稅額的截止日期為次月的第 10 日。加值型營業稅與年度公司應納所得稅額應於申報前繳納。每月公司所得稅應在次月的第 20 日前申報，每月加值型營業稅應在次月之末日申報。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，然可視情況展延兩個月。

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

3.4 罰鍰 Penalties

罰鍰將視情況而定，如遲延繳納稅額、遲延申報、漏繳稅額和自動補報。最常見的罰鍰為就漏繳稅額繳納最多 24 個月之滯納利息。自 2020 年 11 月 2 日起，漏繳稅額的利息將按財政部 (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. As from 2 November 2020, interest on underpaid tax 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 that files the request.

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 Taxable income	稅率 Rate
	不超過印尼盾 50,000,000 Up to IDR 50,000,000	5%
	印尼盾 50,000,001 - 印尼盾 250,000,000 IDR 50,000,001 - IDR 250,000,000	15%
	印尼盾 250,000,001 - 印尼盾 500,000,000 IDR 250,000,001 - IDR 500,000,000	25%
	超過印尼盾 500,000,000 Over IDR 500,000,000	30%
資本利得稅稅率 Capital gains tax rate		0.1%-30%

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住者。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住者。非印尼居住者無需進行稅籍登記。

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。自 2020 年 11 月 2 日起，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，最多可在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. As from 2 November 2020, a foreign citizen who is a resident of Indonesia will be taxed only on Indonesia-sourced income for up to four years after becoming tax resident in Indonesia, provided that certain requirements are met.

4.3 課稅所得 Taxable income

課稅所得包括薪資、經營事業、資本利得等所得。

Taxable income includes profits from employment, business, capital gains, etc.

4.4 稅率 Rates

個人所得稅課徵採累進稅率：每年所得總額印尼盾 5000 萬以下為稅率 5%；超過印尼盾 5000 萬至印尼盾 2.5 億間為稅率 15%；超過印尼盾 2.5 億至印尼盾 5 億稅率為 25%；超過印尼盾 5 億稅率為 30%。

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 億僅需繳納稅率 0.5% 的最終稅額。印尼稅務居民可以透過向 DGT 提交通知來選擇適用標準個人所得稅稅率。

Individual income tax is imposed at progressive rates as follows: 5% on the initial IDR 50 million of annual taxable income; 15% on the amount exceeding IDR 50 million up to IDR 250 million; 25% on the amount exceeding IDR 250 million up to IDR 500 million; and 30% on the excess over IDR 500 million.

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 individual income tax rate by submitting a notification to the DGT.

4.5 資本利得 Capital gains

居住者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% 繳納最終應納稅額。對於首次公開招募時，發起人股份將額外適用稅率 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。

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。

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 境外稅額抵免 Foreign tax relief

取得境外來源所得的個人居住者就其境外來源所得可享受單方境外稅額抵減。稅額抵減以該所得在印尼應納稅額為限。

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 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

如果納稅人的負債與權益比率超過 4:1，由關係人負債所產生的的利息將無法於稅上扣除。特定行業可豁免適用該規定。

A certain portion of interest arising from debt is nondeductible for tax purposes if the taxpayer's debt-to-equity ratio exceeds 4:1. Exceptions apply for certain industries.

5.3 申報和繳納 Filing and payment

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 (進行稅籍登記)。一戶被視為單一經濟單位。夫妻有配偶者僅在有婚前協議的情況下才允許單獨申報。

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 only where there is a prenuptial agreement between the spouses.

5.3 受控外國公司 Controlled foreign companies

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兩個月。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 case, taxable income is assessed based on deemed profits.

5.4 罰鍰 Penalties

罰鍰將視情況而定，如遲延繳納稅額、遲延申報、漏繳稅額和自動補報。最常見的罰鍰為就漏繳稅額繳納最多 24 個月之滯納利息。自 2020 年 11 月 2 日起，漏繳稅額的利息將按財政部 (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. As from 2 November 2020, interest on underpaid tax 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 that files the request.

6.0 扣繳稅額

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%/10%	20%
利息 Interest	15%/20%	15%/20%	20%	20%
權利金 Royalties	15%	15%	20%	20%
技術服務費 Fees for technical services	2%-6%	2%-30%	20%	20%

6.1 股利 Dividends

自 2020 年 11 月 2 日起，印尼公司支付予居住者公司的股利不需扣繳稅額，且收取股利者免徵公司所得稅。（除非適用參與免稅規定，否則在 2020 年 11 月 2 日前，股利仍需按稅率 15% 扣繳稅額）。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額，需按稅率 10% 繳納最終扣繳稅額。印尼公司支付予非居住者公司的股利需按稅率 20% 扣繳稅額，除非扣繳稅率依適用的租稅協定予以減免。

As from 2 November 2020, 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. (Prior to 2 November 2020, dividends were subject to 15% withholding tax, unless the participation exemption applied). 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

印尼銀行支付予印尼稅務居民利息需按稅率 20% 扣繳最終稅額。非銀行業之居住者公司支付利息予印尼居住者公司仍需按稅率 15% 扣繳且取得利息的居住者公司可將此扣繳稅額用於抵減稅額。特定利息收取者不需扣繳稅額（如本地銀行）。支付予非居住者公司利息需按稅率 20% 扣繳稅額，除非依據適用的租稅協定可予以減免所得稅。

Interest paid by an Indonesian bank to an Indonesian resident is subject to a 20% final withholding tax. Interest paid by a resident company other than a bank to an Indonesian resident is subject to a 15% withholding tax, which represents a tax credit for the recipient. Certain recipients (e.g., banks) are exempt from withholding tax on interest. Interest paid to a nonresident is subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty.

6.3 權利金 Royalties

印尼納稅義務人支付予印尼居住者的權利金應按稅率 15% 扣繳稅額且取得權利金的居住者公司可將此扣繳稅額用於抵減稅額。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% 扣繳稅額。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無形資產或營業秘密使用權的所得。

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 the transfer of a right to use intangible assets or know-how in Indonesia.

6.4 技術服務費 Fees for technical services

印尼納稅義務人支付予居住者公司或居住者個人提供技術、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% 最終扣繳稅額）需按稅率 2% 扣繳稅額。居住者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% 扣繳稅額。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% 扣繳稅額。

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% 的分支機構盈餘匯出所得稅，然可依據適用的租稅協定予以減免稅率。若分支機構的稅後所得淨額再投資於印尼，則不適用分支機構盈餘匯出所得稅。

A 20% branch profit 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、移轉訂價政策、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 certain threshold. The documentation must contain the information prescribed by the Indonesian transfer pricing regulations, including, inter alia, an overview of the taxpayer’s business operations and structure, its 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

若納稅義務人的債務權益比率超過 4:1，由負債產生的利息將無法進行稅額扣抵。特定產業可豁免適用此限制。

A certain portion of interest arising from debt is nondeductible for tax purposes where the taxpayer’s debt-to-equity ratio exceeds 4:1. Exceptions apply for certain business sectors.

7.3 受控外國公司 Controlled foreign companies

當印尼居住者（單獨或合計其他印尼居住者之納稅義務人）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住者何時可取得該非公開發行境外公司發放之股利。

即使未自該境外公司申報或取得股利，前述印尼居住者每年仍需於公司所得稅申報時計算該境外股利者。境外股利將在該國申報期限後的第 4 個月或該國公司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住者自外國公司取得被動收入淨額中按其在該外國公司中持有參股比例取得的股息（包括特定租金和利息、股利、權利金、以及資產轉讓利得）。

The MoF is authorized to determine when a dividend is deemed to be earned from a non-listed company established in another country, 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 an 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 foreign company's fiscal year ends if the country does not have a specific tax filing deadline. The amount of the deemed dividend is the total amount of 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 and interest, dividends, royalties, and gains on the transfer of assets).

7.4 混合錯配 Hybrids

無反混合錯配規定。

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。外國所得獲取者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 taxation 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貨物交易超過印尼盾 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為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 through the DGT's online platform. The receipt for the filing must be attached to the annual corporate income tax return.

7.7 出走稅 Exit tax

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

An exit scenario through a transfer of shares from a non-Indonesian shareholder to a new shareholder is subject to 5% withholding tax. However, the 5% could be exempted depending on the protection available in the relevant 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，然外國居住者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

Value added tax

稅率 Rates

標準稅率 Standard rate	10%
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（低風險加值型營業稅企業）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、創造新貨物或提高其生產率。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。

從 2020 年 7 月起，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 (low-risk VAT-taxable 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 its 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.

As from July 2020, transactions carried out through 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

標準稅率為 10%。出口應稅有形貨物、特定應稅無形貨物及特定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 is 10%. Exports of taxable tangible goods, certain taxable intangible goods, and certain taxable services are zero rated.

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 億的企業需為加值型營業稅和於銷售應稅貨物及 / 或應稅服務開立發票目的辦理稅籍登記。企業設立在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

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。

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 其它公司稅及個人稅

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。

受僱的個人居住者需按每月薪資提撥 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 薪資稅 Payroll tax

無特定薪資稅，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，然需繳納各種登記費。

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 0.3%。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 0.3% of the estimated sales value of the property in rural and urban area, 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 under 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

自 2021 年 1 月 1 日起，特定文件需繳納印尼盾 10,000（原為印尼盾 3,000 或印尼盾 6,000）的印花稅。

As from 1 January 2021, certain documents are subject to stamp duty at a nominal amount of IDR 10,000 (increased from IDR 3,000 or IDR 6,000).

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，按股票價值對創始人股票適用 0.5% 的附加稅率。

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。對於首次公開招募時，發起人股份價值額外適用稅率 0.5% 應納稅額。

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% 扣繳稅額，但根據適用的租稅協定可予以減免。

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 a tax treaty.

10.0 租稅協定

Tax treaties

印尼已簽署超過 70 個租稅協定。印尼的 OECD 多邊協定於 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 OECD multilateral instrument (MLI) entered into force for Indonesia on 1 August 2020. For further information on Indonesia's tax treaty network, visit Deloitte International Tax Source.

10.0 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，可以外幣方式匯出。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）召開日起一個月內，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五個月內完成申報。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支機構 / 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 公司稅制

Corporate taxation

稅率 Rates

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

2.1 稅務居民 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民。

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

泰國稅務居民需對全球來源所得課稅；非泰國稅務居民只需針對泰國來源所得課稅。泰國稅務居民之納稅義務人取得的外國來源所得，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支機構或合夥的課稅方式與有限公司相同。泰國針對分支機構稅後盈餘匯出予總部須課徵 10% 扣繳稅額。

在泰國已構成須課稅事實但並未在泰國設立登記的公司，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 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 / 虧損與營業相關的費用，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較低的累進稅率為 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 tax rate is 20%, which may be reduced in certain cases. Certain small and medium-sized limited companies are subject to lower 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，泰國有限公司收取泰國另一家有限公司所支付的股利可全部免徵或免徵 50% 公司所得稅。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) 課稅規定的泰國公司在 15 年的會計期間內可享受自關係企業（境內或海外）取得之股利所得免徵所得稅。

Dividends paid by a Thai limited company to another Thai limited company may be fully exempt or 50% exempt from corporate income tax if certain conditions are satisfied. 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 overseas 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，因此對於應納稅額的資本損失扣抵的使用沒有限制。

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 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 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 credit

境外來源所得於泰國須課徵所得稅時可以享受境外稅額抵減。

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.

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允許縮短該期間)。

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的前六個月 (半年申報) 進行所得稅自我核定並繳納公司所得稅。半年申報書必須在所屬課稅年度前六個月結束後兩個月內完成申報。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，除非使用電子申報可展延申報期限 8 日外。半年申報時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 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

個人稅稅率 Individual income tax rate	課稅所得 (泰銖) Taxable income (THB)	稅率 Rate
	泰銖 0 到 泰銖 300,000 THB 0 to 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%
資本利得稅率 Capital gains tax rate		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民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至泰國的境外所得課稅 (此後年度匯回時則免繳個人所得稅)。

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）亦將視同為課稅所得（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 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；否則，該資本利得須按累進稅率課徵一般的個人所得稅。

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

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、提撥退休金或長期股權計畫、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 or long-term equity plans, charitable contributions, etc. Personal allowances are available to taxpayers, their spouse, children and parents in certain cases.

4.7 境外稅額減免 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。

Foreign income tax paid may be credited in Thailand under applicable tax treaties.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度事曆年制。

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

每月薪資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八日外，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

支付款項類型 Type of payment	居民 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（不論居住者或非居住者）的股利須按稅率 10% 扣繳稅額。支付予非居住者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 a 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。

支付予泰國個人居住者的利息須按稅率 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住者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 corporation to a corporation carrying on business in Thailand, or by a corporation 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 a 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，該扣繳稅額可用於抵減會計期間結束後應納公司所得稅。

支付予居住者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 rate (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 a 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，該扣繳稅額可用於抵減會計期間結束後應納公司所得稅額。

支付予個人居住者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住者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 rate 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 a tax treaty.

6.5 分公司匯出稅 **Branch remittance tax**

泰國針對分支機構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 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）。

Under Thailand's transfer pricing rules, a taxpayer must declare in its annual corporate 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).

7.2 利息減免限制 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, 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

無混合錯配規定。

There are no 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 萬的罰鍰。

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 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 will not apply to taxpayers with annual revenue less than a threshold to be stipulated in regulations, but which 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.

7.7 出走稅 Exit tax

無出走稅。

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 2021 年 9 月 30 日止適用 7% reduced to 7% until 30 September 2021)
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。

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 agriculture products, the sale of newspapers, domestic transportation, etc.

8.2 稅率 Rates

加值型營業稅的標準稅率為 10%，但截至 2021 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 2021. A 0% rate applies to exported goods and services.

8.3 稅籍登記 Registration

針對任何特定期間營業額超過泰銖 180 萬時須辦理加值型營業稅稅籍登記。僅在泰國提供暫時性業務的非居住者供應商亦必須辦理加值型營業稅稅籍登記。

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

8.4 申報和繳納 Filing and payment

須於加值型營業稅稅額產生次月第 15 日之前完成繳納。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) 予非稅務居民須自我核定加值型營業稅並於支付款項的次月第 7 日之前繳納加值型營業稅。除非使用電子申報可展延申報期間八日外，其餘申報方式於截止日將無法展延。

VAT 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), whereby VAT is payable on the seventh day of the month following the month in which the VAT liability arises (i.e., 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.

9.0 其他公司與個人稅負

Other taxes on corporations and individuals

除非另有說明，否則本節中的稅負均同時適用於公司與個人，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。

The employer and the employee are required to contribute 5% of an employee's monthly compensation, up to a specified monthly cap.

9.2 薪酬稅 Payroll tax

雇主每月需於給付員工薪資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 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 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八日外，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), 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 an additional 10%, which is levied as a municipal tax.

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 61 個租稅協定，如需要更多泰國租稅協定的資訊，請參閱 [Deloitte International Tax Source](#)。

Thailand has concluded 61 income tax treaties. 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民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(2020年1月14日起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 available as from 14 January 2020), and branch of a foreign corporation.

2.0 公司稅制

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 稅務居民 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民。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。如果公司因 COVID-19 疫情之旅遊管制致無法在新加坡舉行董事會，若符合特定條件下，新加坡稅務局（IRAS）可視該公司於 2021 課稅年度為新加坡稅務居民。相反地，若符合特定條件下，公司於 2020 課稅年度並非新加坡稅務居民，則 2021 課稅年度 IRAS 仍將繼續視該公司為非稅務居民。

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. Where a company is unable to hold directors' meetings in Singapore as a consequence of travel restrictions imposed in response to the COVID-19 pandemic, the Inland Revenue Authority of Singapore (IRAS) may consider the company as a Singapore tax resident for year of assessment (YA) 2021, provided it meets certain conditions. Conversely, where a company is not a tax resident of Singapore for YA 2020, the IRAS will continue to consider the company as nonresident for YA 2021, provided it meets certain conditions.

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。稅務居民和非稅務居民通常依相同方法課稅，但稅務居民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

稅務居民和非稅務居民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民，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，該筆所得將會被認定已滿足「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 the income has been subject to tax 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 considered as having met the "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%。對於 2020 課稅核定年度（即所得年度為 2019 年）及之前年度，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 萬元以下免稅，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%. For YA 2020 (income year 2019), 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 YAs, subject to certain conditions.

2.5 附加稅 Surtax

無

There is no surtax.

2.6 最低稅負制 Alternative minimum tax

無

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民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 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「相同業務測試」。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，當年度也必須滿足相同業務測試)。為支持受 COVID-19 疫情影響之企業，企業若符合前述條件，可將 2020 課稅年度發生之適格扣除額，於新幣 10 萬元之限額內，前抵 3 個課稅年度(即 2017 年、2018 年及 2019 年)。

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 “same business 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 same business test also is required for the carryback of current-year unutilized capital allowances). To support businesses affected by the COVID-19 pandemic, the carry-back relief was enhanced for YA 2020 to enable businesses to carry back qualifying deductions for YA 2020 to the three immediately preceding YAs (i.e., YAs 2017, 2018, and 2019). The cap of SGD 100,000 and qualifying conditions remain unchanged.

2.10 境外稅額減免 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。新加坡居民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

股東收到新加坡居民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 shareholding requirement is met, subject to certain exceptions. Although Singapore does not tax capital gains, gains from the sale of shares or properties may be regarded as ordinary income if the taxpayer is in the business of trading in shares or properties.

2.12 控股公司制度 Holding company regime

無

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，2020 會計年度之所得將於 2021 年納稅）。

The tax year (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 2020 will be taxed in YA 2021).

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，用於抵消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 from 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。從 2021 課稅年度開始，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 IRAS within three months from the end of their financial year-end. From YA 2021, 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	稅率 Rate	累計應納稅額 Cumulative tax payable
	First SGD 20,000	0%	-
	Next SGD 10,000	2%	
	First SGD 30,000		SGD 200
	Next SGD 10,000	3.5%	
	First SGD 40,000		SGD 550
	Next SGD 40,000	7%	
	First SGD 80,000		SGD 3,350
	Next SGD 40,000	11.5%	
	First SGD 120,000		SGD 7,950
	Next SGD 40,000	15%	
	First SGD 160,000		SGD 13,950
	Next SGD 40,000	18%	
	First SGD 200,000		SGD 21,150
	Next SGD 40,000	19%	
	First SGD 240,000		SGD 28,750
	Next SGD 40,000	19.5%	
	First SGD 280,000		SGD 36,550
	Next SGD 40,000	20%	
	First SGD 320,000		SGD 44,550
	Over SGD 320,000	22%	
非稅務居民所得稅率 Nonresident individual income tax rate	取其高者課稅： (1) 不扣除任何個人稅務優惠得所得用 15% 稅率 (2) 和稅務居民一樣得累進稅率 (薪資所得) 和 22% (其他所得) Higher of: (i) flat rate of 15% with no personal reliefs or (ii) progressive rates as for residents (employment income) and 22% (other income)		
資本利得稅率 Capital gains tax rate		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 foreigner 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 foreigner 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。

政府已經施行各種租稅紓困及減免措施以因應 COVID-19 疫情可能會對新加坡 2021 課稅年度應課稅收入造成之影響。

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.

The government has introduced various tax support measures and reliefs in response to the COVID-19 pandemic that may affect the income subject to tax in Singapore for YA 2021.

4.3 課稅所得 Taxable income

包括貿易、經營、執業所得及受雇所得。受雇所得包括由僱主支付有關伙食、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

稅務居民之課稅所得如果超過新幣 2 萬元，將如前表按 2%~22% 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 22% 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 22% 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 22%. 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 his/her employment income derived from Singapore.

4.5 資本利得 Capital gains

無

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 can claim is subject to an overall relief cap of SGD 80,000 per YA.

4.7 境外稅額減免 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

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

支付性質 Type of Payment	稅務居民 Residents		非稅務居民 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%	0% / 15% / 22%
專利權 Royalties	0%	0%	0% / 10%	10% / 22%
技術服務費 Fees for technical services	0%	0%	17%	15% / 22%

6.1 股利 Dividends

新加坡居民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民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), 給付予非稅務居民之利息適用 15% 扣繳稅率。該扣繳稅率為最終稅率, 且僅適用於非稅務居民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 (2021 課稅年度稅率為 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 22% 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% for YA 2021). Certain interest paid to nonresident individuals that does not qualify for the 15% final rate or a domestic concession is taxed at 22%.

6.3 權利金 Royalties

給付予新加坡稅務居民之權利金毋須適用扣繳規定。

在未適用租稅協定的情況下，給付予非稅務居民之權利金適用 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民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 (2020 課稅年度稅率為 17%)。給付予非稅務居民個人之權利金，應依淨所得之 22% 或權利金之 10% (兩者孰低者) 進行扣繳；給付予稅務居民之權利金毋須扣繳。

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% for YA 2021). Payments to nonresident individuals are subject to withholding tax of the lower of 22% 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民之技術服務費毋須適用扣繳規定。

除租稅協定另行規定外，就非稅務居民 (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 22% 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 22% on the net income.

6.5 分公司匯出稅 Branch remittance tax

無

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關係企業間借貸及服務，提供相關指導原則。

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 related party loans and services.

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。若取得貸款時係同時支應產生收入和非產生收入之目的，則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 loans are obtained for both income-producing and non-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

無消除混合錯配相關法規。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因素。

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

總部位於新加坡之跨國企業在符合特定條件下，需要備妥及向新加坡稅務局提交國別報告。

Singapore-headquartered multinational enterprises fulfilling certain conditions are required to prepare and submit CbC reports to the IRAS.

7.7 出走稅 Exit tax

無

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。印花稅方面，附加罰款適用於對 2020 年 12 月 7 日之後執行或視為執行之任何法律文件或被視為法律文件之檔案所進行之調整。對於商品和服務稅 (GST)，附加罰款適用於 2021 年 1 月 1 日以後開始之會計年度進行之核定稅捐調整。所得稅方面，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 will be 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. For stamp duty, the surcharge applies to adjustments in relation to any instrument, or document treated as an instrument, that is executed or deemed executed on or after 7 December 2020. For goods and services tax (GST), the surcharge applies to adjustments made to tax assessments in respect of a prescribed accounting period starting on or after 1 January 2021. For income tax, the surcharge will apply to adjustments made to tax assessments from YA 2023 onwards.

8.0 商品和服務稅

Goods and services 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

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 (即進口投資性貴金屬)。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。

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 (i.e., import of investment precious metals). GST also is imposed on certain services imported from overseas, where the Singapore recipient is a GST-registered business and 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.).

8.2 稅率 Rates

標準稅率為 7%，國際服務及出口貿易適用零稅率。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 7%, with a zero rate for international services and exports of goods. 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它特定條件。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。

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.

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（亦可選擇每月申報或每半年申報），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 semi-annual or 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 are submitted under the OVR regime 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 其它公司及個人稅負

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 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原先預計自 2021 年 1 月 1 日起改採累進提撥率，已被延後至 2022 年 1 月 1 日起生效。

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.

Progressive increases in the CPF contribution rates for individuals aged over 55 years up to 70 years intended to take effect as from 1 January 2021 have been postponed through 1 January 2022.

9.2 薪酬稅 Payroll tax

無

Singapore does not impose a payroll tax.

9.3 資本稅 Capital duty

無

Singapore does not impose 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 16%，非自有住宅用不動產適用之累進稅率為 10% 到 20%，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 16% for owner-occupied residential property, and from 10% to 20% 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

Singapore does not impose a payroll 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 30%。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) of up to 4% is payable on acquisitions of residential properties, and up to 3% is payable 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 30%, 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 scrippless 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/net worth tax

無

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

9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無

Singapore does not impose an 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 80 個全面性租稅協定。OECD 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 80 comprehensive tax treaties. The OECD multilateral instrument (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 日或其後開始之會計年度, 任何非私營實體皆須依循馬來西亞財務報告準則 (MFRS) 編製財務報表。

除選用 MFRS 之私營企業外, 其餘私營企業於 2018 年 1 月 1 日或其後開始之會計年度均強制適用馬來西亞私營企業報告準則 (MPERS)。

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

包含上市或私營之股份有限公司、商業信託、有限合夥、合夥、獨資以及外國公司之分公司。

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

2.0 公司稅制

Corporate taxation

稅率 Rates

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

2.1 稅務居民 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民。

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

2.2 課稅原則 Basis

馬來西亞公司僅須就馬來西亞來源所得課稅，外國來源所得免稅，但對具稅務居民身分之銀行、保險、航空或運輸業者而言，外國來源所得仍須課稅。

分公司通常與子公司採相同方式課稅。除非外國企業在馬來西亞當地分公司因管理和控制地位於馬來西亞境內，而被視為居住者，否則外國企業之馬來西亞分公司通常依非居住者課稅，給付予分公司於馬來西亞提供服務之專案合約報酬時，應合計扣繳 13% 之稅款 (其中 10% 係因非居住者承包商之應納稅額，3% 係非居住者承包商員工之應納稅額)，相關扣繳稅款可於計算所得稅時扣抵。非居住者通常不適用投資抵減和免稅相關規定。

Corporations are taxed on income derived from Malaysia. Foreign-source income is exempt unless the resident corporation is carrying on a business in the banking, insurance, air transportation, or shipping sectors.

Branches generally are taxed in the same way as subsidiaries. As branches of foreign corporations in Malaysia generally are treated as nonresidents unless it can be established that their management and control are exercised in Malaysia, tax on their income from payments under a project contract for work rendered in Malaysia may be withheld by the payer at a rate of 10% (on account of the tax payable by the nonresident contractor) plus 3% (on account of the tax payable by the nonresident contractor's employees), which is creditable against the income tax payable. Nonresidents also generally are not eligible for investment incentives and exemptions.

2.3 課稅所得 Taxable income

來源於馬來西亞之收入，包含貿易或經營活動之利得或收益、股利、利息、租金、權利金、保費或其他收入，均需納稅。

Taxable income comprises all earnings derived from Malaysia, including gains or profits from a business, dividends, interest, rents, royalties, premiums or other earnings.

2.4 稅率 Rate

公司稅稅率一般為 24%。自 2019 核定年度起，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 千萬元) 所得額在馬來幣 60 萬之適用稅率為 17%，超過馬來幣 60 萬之部分適用稅率為 24%。

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 MYR 2.5 million or less, 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 MYR 50 million for the year of assessment (YA)) is 17% on the first MYR 600,000, with the balance being taxed at the 24% 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，若符合相關法律對實質要求之規定，將依經查核後之所得淨額課徵 3% 所得稅。否則，將適用 24% 之標準公司稅率。

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 corporations in Malaysia are required to adopt the single-tier 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 three 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，公司虧損可自以後連續七個核定年度 (YAs) 內扣抵，惟該虧損無法前抵。

Losses may be carried forward for seven consecutive 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

馬來西亞無參與免稅規定，但外國來源所得不課稅，境內股利所得免稅。

There is no participation exemption, but foreign-source income is not taxable and 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，且其總收入（不包括來自持有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

多種租稅優惠可適用於特定產業，包含如製造業、飯店、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、節能和環境保護等產業。優惠措施包含提供長達 10 年之免稅期（符合新興產業資格）、投資抵減（即投資額之 60% 至 100% 可抵減課稅所得，可適用期間長達 10 年）、加速資本減免、雙重扣除、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）。新租稅優惠包含加速資本減免和自動化設備投資抵減，以鼓勵國內製造業及相關服務業朝向「工業 4.0」轉型，包含採用大數據分析、自動化機器人、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). A new incentive has been introduced in the form of accelerated capital allowances and automation equipment allowances, 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

課稅年度為財政年度 (一般為會計年度)。

The tax year is the fiscal year (generally the accounting year).

3.2 合併申報 Consolidated return

不允許合併申報，每家公司都須獨立進行結算申報。但在特定條件下，公司 70% 之經調整虧損可用於扣抵關係企業之課稅所得。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 three 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) 可分 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

納稅義務人可要求馬來西亞稅務局針對特定交易之稅務處理進行預先解釋函令。稅務機關亦不定期發布公開解釋函令。

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

個人稅率 Individual income tax rate	課稅所得 Taxable income	稅率 Rate
	5,000 以內 Frist 5,000	0%
	Next 15,000 (5,001–20,000)	1%
	Next 15,000 (20,001–35,000)	3%
	Next 15,000 (35,001–50,000)	8%
	Next 20,000 (50,001–70,000)	13%
	Next 30,000 (70,001–100,000)	21%
	Next 150,000 (100,001–250,000)	24%
	Next 150,000 (250,001–400,000)	24.5%
	Next 200,000 (400,001–600,000)	25%
	Next 400,000 (600,001–1,000,000)	26%
	Next 1,000,000 (1,000,001–2,000,000)	28%
	超過 2,000,000 Over 2 million	30%
資本利得稅率(公民 / 永久居留者) Capital gains tax rate (for citizens/permanent residents)		0%/5%/15%/20%/30%

4.1 稅務居民 Residence

於一曆年度內於馬來西亞居留達 182 天或以上者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

個人須就馬來西亞來源所得繳納個人所得稅。非馬來西亞來源所得在馬來西亞無須繳納所得稅。

Individuals are taxed on income derived from Malaysia. Foreign-source income is exempt in Malaysia.

4.3 課稅所得 Taxable income

個人課稅所得包括所有來自馬來西亞之收入，包括經營之利得或利益、就業、股利、利息、租金、權利金、保費或其他收入。受雇所得包括大部分之員工福利，無論其為現金或實物。

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.

4.4 稅率 Rates

個人稅務居民累進稅率最高可達 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，自取得日起三年內處分適用稅率為 30%、取得後第四及第五年處分適用稅率分別為 20% 及 15%、取得後第六年及以後年度處分適用稅率為 5%。針對非公民且非永久居民之個人，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，公民或永久居民處分住宅型不動產得選擇一生一屋免徵資本利得稅。然而，在滿足特定條件的情況下，馬來西亞公民於 2020 年 6 月 1 日至 2021 年 12 月 31 日間因處分住宅型不動產而產生之利得係免稅所得（每個公民最多三間住宅型不動產）。

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 three years after the date of acquisition. The rates are 20% and 15% for disposals in the fourth and fifth years after acquisition, respectively, and a 5% rate applies for disposals after five years. 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 five 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. However, gains arising from the disposal of residential property (up to three properties per citizen) by a Malaysian citizen during the period from 1 June 2020 to 31 December 2021 are exempt, subject to certain other conditions being fulfilled.

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.

4.7 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 income (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.

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」(Pay-as-you-earn, PAYE)扣繳薪酬稅，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，需於次年4月30日前提交所得稅申報書，並於次年6月30日前支付相關稅款。

Tax on employment income is withheld by the employer under a pay-as-you-earn (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.

5.5 解釋函令 Rulings

納稅義務人可要求馬來西亞稅務局針對特定交易之稅務處理進行預先解釋函令。稅務機關亦不定期發布公開解釋函令。

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.

6.0 扣繳稅款

Withholding tax

稅率 Rates

支付性質 Type of payment	非居住者 (*) 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%

* 馬來西亞居住者間之款項給付通常無需扣繳稅款。前述表列非居住者扣繳稅率，適用於馬來西亞境內非營運所得，並可透過租稅協定優惠稅率降低扣繳稅款。

* Malaysia generally does not levy withholding tax on payments between residents. 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 a 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，如果非居住者的利息收入源自於在馬來西亞境內營運者，請參見”其他”下的”營運所得(有固定營業場所企業)”。

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, if the nonresident's interest income is attributable to a business carried on in Malaysia, "Business income (PE or place of business)" under "Other," below.

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。然而，如果非居住者的權利金收入源自在馬來西亞境內營運者，請參見”其他”下的”營運所得(有固定營業場所企業)”。

A withholding tax of 10% generally applies to royalties paid to a nonresident, unless the rate is reduced under a tax treaty. However, if the nonresident's royalty income is attributable to a business carried on in Malaysia, see "Business income (PE or place of business)" under "Other," below.

6.4 服務費 Fees for service

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。然而，如果非居住者之諮詢、支援或服務收入係源自在馬來西亞境內營運者，請參見”其他”下的”營運所得(有固定營業場所企業)”。

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. However, if the nonresident's income from advice, assistance, or services is attributable to a business carried on in Malaysia, see "Business income (PE or place of business)" under "Other," below.

Fees paid to a nonresident for services rendered offshore 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.

6.5 其他 Other

營運所得(有固定營業場所企業) Business income (PE or place of business)

如果非居住者依適用之租稅協定被視為在馬來西亞有固定營業場所，其所得須依前述公司稅率課徵 24% 並申報馬來西亞所得稅。由在馬來西亞境內有固定營業場所企業於境內提供服務所收取

之服務費收入，合計扣繳 13% 的稅款 (10% 加上 3%，如上述“公司稅制”章節中“課稅原則”所述)。支付予在馬來西亞有固定營業場所企業之利息及權利金，不適用扣繳稅款相關規定。

在未適用租稅協定下，在馬來西亞有固定營業場所之非居住者有源自馬來西亞營運之收入，視為非居住者於馬來西亞營運所得 (不論於馬來西亞境內營運之期間長短)，該非居住者須依前述公司稅率課徵 24%，並申報馬來西亞所得稅。由在馬來西亞境內有固定營業場所企業於境內提供服務所收取之服務費收入，合計扣繳 13% 的稅款 (10% 加上 3%，如上述“公司稅制”章節中“課稅原則”段落所述)。支付予在馬來西亞有固定營業場所企業之利息及權利金，不適用扣繳稅款相關規定。

非居住者之扣繳稅款均可於馬來西亞所得稅申報時扣抵。

If a nonresident is deemed to have a permanent establishment (PE) in Malaysia (based on an applicable tax treaty), the nonresident will have to file a Malaysia income tax return (in which income will be taxed at the prevailing corporate tax rate of 24%), and service fee income that is attributable to the PE for onshore services will be subject to withholding tax at a total rate of 13% (i.e., 10% + 3%, as described above under “Basis” in the “Corporate taxation” section). Withholding tax on interest or royalty income does not apply if the interest or royalty is attributable to a PE or a place of business in Malaysia.

If PEs are not dealt with in an applicable tax treaty or in the absence of an applicable tax treaty, business income of a nonresident that is attributable to a place of business in Malaysia is deemed to be the nonresident’s gross income derived from Malaysia from the business, irrespective of the duration of time that a project is carried on in Malaysia, and the nonresident will have to file a Malaysia income tax return (in which income will be taxed at the prevailing corporate tax rate of 24%). Service fee income that is attributable to the PE for onshore services will be subject to withholding tax at a total rate of 13% (i.e., 10% + 3%, as described above). Withholding tax on interest or royalty income does not apply if the interest or royalty is attributable to a PE or a place of business in Malaysia.

All taxes withheld are creditable against the income tax paid by the nonresident in its Malaysia income tax return.

其他利得或所得 Other gains or profits

在未適用租稅協定的情況下，給付予非稅務居民之特定一次性收入適用 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，納稅義務人可申請預先訂價協議。另馬來西亞已導入國別報告提交規範，送交成員（即跨國企業之馬來西亞最終母公司或代理母公司送交成員，其集團前一年度合併收入總額為達馬來幣 30 億或以上）須於會計年度終了後 12 個月內送交全年度國別報告。

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 MYR 3 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

收益剝離原則適用於 2019 年 7 月 1 日以後開始之會計年度。收益剝離原則與經濟合作暨發展組織 (OECD) BEPS 行動計畫 4 下之建議一致，以解決因關係企業間之貸款利息超額扣除導致之稅收損失。相同集團之公司間貸款（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 to the basis periods for YAs beginning on or after 1 July 2019. The ESRs 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, tax, 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 混合錯配 Hybrids

無消除混合錯配相關法規。

There are no hybrid mismatch rules.

7.5 經濟實質要求 Economic substance requirements

一般而言，為取得相關租稅優惠，公司必須符合經濟實質活動之要求。為了符合非智財權稅制規定之經濟實質要求，公司必須 (1) 在馬來西亞有適當數量之全職員工進行適格活動，及 (2) 每

年發生適當之營業支出，或於馬來西亞進行足夠的固定資產投資以支應適格活動之運作。

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: (a) have an adequate number of full-time employees in Malaysia to carry out a qualifying activity; and (b) 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.

7.6 揭露要求 Disclosure requirements

納稅義務人需揭露與馬來西亞境內外關係企業交易於其年度所得稅申報書，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.

7.7 出走稅 Exit tax

無出走稅。

There is no exit tax rules.

7.8 反避稅條款 General anti-avoidance rule

馬來西亞有一般反避稅條款，可以否定主要目的是為了獲得租稅優惠之稅務規劃。馬來西亞同時也有一些具體反避稅規則。

Malaysia has a general anti-avoidance rule that allows tax schemes that are entered into with a primary or dominant purpose of obtaining a tax benefit to be disregarded. There are also several specific anti-avoidance rules.

8.0 銷售稅和服務稅

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)
優惠稅率 Reduced rate	0%/5% (銷售稅 sales tax)

8.1 應稅交易 Taxable transactions

馬來西亞針對特定商品及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）。應稅服務包括數位服務、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以及特定專業服務等，均須課徵服務稅。

馬來西亞境內任何消費者自境外任何人（供應商）取得之進口應稅服務應課徵服務稅。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，包含公司及個人消費者，所提供數位服務年營業額達到馬來幣 50 萬元）需從 2020 年 1 月 1 日起開始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商未在馬來西亞註冊登記或未徵收服務稅，馬來西亞企業服務收受者需採用反向稽徵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, and certain professional services.

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 (MYR 500,000 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 as from 1 January 2020. 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.

8.2 稅率 Rates

標準銷售稅稅率為 10% 或 5%，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 rates are 10% or 5%, and 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.

8.3 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，惟餐廳業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 MYR 500,000 per annum of taxable goods/taxable services, except for restaurants, where the threshold is MYR 1.5 million per annum of taxable services.

8.4 申報和繳納 Filing and payment

銷售稅和服務稅款應於課稅期間（通常為每 2 個月一期）結束後一個月內支付予稅務機關。進口應稅服務之服務稅應於馬來西亞服務接受者 (i) 向境外供應商付款的一個月內，或 (ii) 收到境外供應商發票後的一個月內（兩者以較早日期為準），採用反向課稅機制向稅務機關繳納銷售稅款。

已註冊登記之外國數位服務提供商需於課稅期間（通常每 3 個月一期）終了後一個月內，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).

9.0 其他公司和個人稅負

Compliance for individuals

除非另有規定，否則本章節提到的稅負均適用於公司和個人。

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

9.1 社會福利 Social security

雇主及雇員皆須向社會保險機構 (SOCSCO) 提撥社會保險金。雇主每月需依在 SOCSCO 註冊之員工薪資級距提撥 1.75% 的費用。雇主和員工分別就員工薪資之 12% (或 13%) 和 11% 之比例提撥至雇員公積金 (EPF)。另外，員工和雇主亦將員工薪資的 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 (SOCSCO). The employer generally contributes 1.75% for each employee registered with the SOCSCO. The employer and the employee also contribute to the Employees Provident Fund (EPF) at a rate of 12%/13% and 11% of the employee's remuneration, respectively. Both the employee and the employer contribute 0.2% of the employee's remuneration (capped at MYR 4,000 a month) to the Employment Insurance System (EIS).

9.2 薪酬稅 Payroll tax

沒有特定薪酬稅捐，但雇主需根據「現時徵繳制」(Pay-as-you-earn, PAYE) 辦理扣繳，並向稅務機關繳納。

There is no specific payroll tax, but tax on employment income is withheld by the employer under a PAYE scheme and remitted to the tax authorities.

9.3 資本稅 Capital duty

無需繳納資本稅。但針對公司設立費部分，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 MYR 1,000 and a foreign company is subject to an incorporation fee ranging from MYR 5,000 to MYR 70,000.

9.4 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.

9.5 轉讓稅 **Transfer tax**

除印花稅外，無課徵轉讓稅。

There is no transfer tax, except for stamp duty.

9.6 印花稅 **Stamp duty**

印花稅依財產轉讓價值的 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.

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

無

There is no net wealth/net worth tax.

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

無

There is no inheritance/estate tax.

9.9 其他 **Other**

已大幅放寬股權要求。

Equity requirements for companies have been substantially relaxed.

10.0 租稅協定

Taxes treaties

馬來西亞已簽訂 70 多個租稅協定。馬來西亞於 2018 年 1 月 24 日簽署了 OECD 多邊公約。如需要馬來西亞租稅協定的資訊，請參閱 [Deloitte International Tax Source](#)。

Malaysia has concluded over 70 income tax treaties. Malaysia signed the OECD multilateral instrument (MLI) on 24 January 2018. For information on Malaysia's tax treaty network, visit [Deloitte International Tax Source](#).

11.0 稅務機關

Tax authorities

馬來西亞內地稅務局、馬來西亞皇家海關總署。

Inland Revenue Board of Malaysia; Royal Customs Department of Malaysia.

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

菲律賓居住者（包括在菲律賓經營的外國公司）可自由買賣外幣並且攜帶外幣進出菲律賓的限制亦較少。非本地居住者亦可持有外幣。

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並經獨立會計師查核。

IAS/IFRS apply. Financial statements must be prepared annually and audited by an independent Certified Public Accountant.

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)、辦事處及外國企業的分支機構。

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

2.0 公司稅制

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	20%/25%
分支機構稅率 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 稅務居民 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皆為稅務居民。

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

2.2 課稅原則 Basis

菲律賓居住者公司需對全球來源所得課稅；非居住者公司只針對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，外國分支機構的所得課稅方式與子公司相同。

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

2.3 課稅所得 Taxable income

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

In lieu of itemized deductions, a domestic and resident corporation may elect to use the optional standard deduction (OSD), which may not exceed 40% of total gross income, in computing

taxable income for the taxable quarter/year. Once a decision is made to use the OSD, it is irrevocable for the taxable year for which the return is filed.

2.4 稅率 Rate

除公司課稅所得淨額不超過 500 萬元披索和總資產不超過 1 億元披索之公司適用所得稅稅率為 20% 外，菲律賓公司所得稅稅率自 2020 年 7 月 1 日起 (自 30% 降低) 為 25%。區域營運總部 (ROHQ) 的稅率截至 2021 年 12 月 31 日為 10%; 在前述日期此之後，ROHQ 的稅率將與一般公司所得稅稅率相同。

Philippine corporations generally are taxed at a rate of 25% as from 1 July 2020 (reduced from 30%), except for corporations with net taxable income not exceeding PHP 5 million and with total assets not exceeding PHP 100 million, which are taxed at a rate of 20%. The rate for ROHQs is 10% until 31 December 2021; thereafter, ROHQs will be taxed at the regular corporate income tax 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

除 2020 年 7 月 1 日至 2023 年 6 月 30 日間公司所得稅的最低稅率 (MCIT) 為所得總額的 1% 外，MCIT 的最低稅率為所得總額的 2%，課徵對象為國內公司和居住者外國公司，自該公司開始營運的第四個課稅年度開始課徵。MCIT 於每季度課徵，當公司無 (或負) 應納所得額、或該公司之 MCIT 高於一般所得稅時需課徵 MCIT。任何超過一般所得稅的 MCIT 可以後抵三個課稅年度的一般所得稅。

A minimum corporate income tax (MCIT) equal to 2% of gross income is imposed on both domestic and resident foreign corporations beginning in the fourth taxable year of operations, except for the period 1 July 2020 to 30 June 2023 when the MCIT is 1%. The MCIT is imposed in each quarter of the taxable year when a corporation has no or negative taxable income, or when the amount of the MCIT is greater than the corporation's normal income tax liability. Any MCIT that exceeds the normal income tax may be carried forward and credited against the normal income tax for the following three taxable years.

2.7 股利所得稅 Taxation of dividends

菲律賓國內公司或居住者外國公司收取菲律賓國內公司所支付的股利免課徵公司所得稅。若外國來源所得之股利自收取年度後至下個課稅年度結束前再投資至國內公司經營業務中，並且僅用於為營運資金需求、資本支出、股利支付、對國內子公司投資及基礎設施項目，則免徵股利所得稅。

在股利分配日起，該國內公司還必須至少兩年內直接持有該外國公司流通在外至少 20% 之股份。

Dividends received by Philippine domestic or resident foreign companies from a domestic corporation are not subject to tax. Foreign-source dividends are exempt where the funds from the dividends received are reinvested in the business operations of the domestic corporation by the end of the next taxable year following the year of receipt and are used only to fund working capital requirements, capital expenditure, dividend payments, investments in domestic subsidiaries, and infrastructure projects. The domestic corporation also must hold directly at least 20% of the outstanding shares of the foreign corporation for a minimum of two years as at the date of distribution of the dividend.

2.8 資本利得 Capital gains

資本利得需課徵所得稅。然而，國內公司或居住者外國公司出售未於證券交易所上市國內公司股票之利得以稅率 15% 繳納資本利得稅。出售於證券交易所上市股票之利得應按出售價值以稅率 0.6% 課稅。出售非營業務目的不動產之利得，應按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. However, gains realized by a domestic corporation or a resident foreign corporation on the sale of shares in a domestic corporation that is not traded on the stock exchange are subject to a 15% capital gains tax. Gains on the sale of shares listed and traded on the stock exchange are taxed at 0.6% of the gross selling price. Gains derived from the sale of real property not used in a business are subject to a 6% final withholding tax based on the higher of the sales price or the fair market value.

2.9 虧損 Losses

除非公司享有租稅優惠或減免，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 credit

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

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

2.11 參與免稅規定 Participation exemption

請詳見“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

依據《1987年綜合投資法》(由貿工部投資署管理)和《1955年的經濟區法》提供相關租稅優惠。優惠通常包括財務優惠(例如：免稅期)和非財務優惠(例如：針對進出口的海關程序簡化)。從事特定經營業務活動的公司也可享有其他租稅優惠。

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

3.0 企業稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度可用曆年制或非曆年制 (會計年度結束日為任一非 12 月之月份的會計年度)。

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

3.2 合併申報 Consolidated returns

允許菲律賓總機構與其菲律賓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立申報納稅。

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

3.3 申報和繳納 Filing and payment

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 罰鍰 Penalties

遲延繳納稅額或漏繳稅額繳納等同應納稅額 25% 的罰鍰及就漏繳稅額則按稅率 12% 年利率加徵繳納滯納利息，直至應納稅額全數繳納。懲罰性的罰鍰 (替代拘役) 係依據漏繳稅額 (但不含 25% 罰鍰及滯納利息) 來決定。

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

3.5 解釋函令 Rulings

稅務機關將針對納稅義務人申請某些交易的稅務疑義發佈解釋函令。

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

個人稅稅率 Individual income tax rate	課稅所得 Taxable income	稅率 Rate
	Up to PHP 250,000	0%
	PHP 250,001–PHP 400,000	超過 250,000 披索，按稅率 20% 計算 20% of excess over PHP 250,000
	PHP 400,001–PHP 800,000	30,000 披索加超過 400,000 披索部分 按 25% 計算 PHP 30,000 + 25% of excess over PHP 400,000
	PHP 800,001–PHP 2 million	130,000 披索加超過 800,000 披索部分 按 30% 計算 PHP 130,000 + 30% of excess over PHP 800,000
	PHP 2 million–PHP 8 million	490,000 披索加超過 200 萬披索部分按 32% 計算 PHP 490,000 + 32% of excess over PHP 2 million
	Over PHP8 million	2,410,000 披索加超過 800 萬披索部分 按 35% 計算 PHP 2,410,000 +35% of excess over PHP 8 million
資本利得稅率 Capital gains tax rate	一般來說，按個人稅稅率 Generally, individual income tax rate	

4.1 稅務居民 Residence

除非符合視為非居住者的要求，菲律賓公民通常被視為菲律賓居住者。外籍僱員被視為菲律賓居住者係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。一外籍僱員在菲律賓居住滿超過 180 天以上，則被視為從事貿易或商業的非居住者外國人 (NRA-ETB)；否則，被視為未從事貿易或商業的非居住者外國人 (NRA-NETB)。

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

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

4.2 課稅原則 Basis

菲律賓公民就其全球來源所得課稅；外籍居住者及非居住者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租稅協定下免稅，然仍受限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 Bureau of Internal Revenue (BIR).

4.3 課稅所得 Taxable income

課稅所得係指全部所得扣除法定扣除額；包含薪資、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。

低薪資所得者的薪資所得包含國定假日加班費、平日加班費、夜間加班費及工資危險負擔免稅。

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

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

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

4.4 稅率 Rates

個人所得稅稅率適用 0% 至 35% 的累進稅率。(有效期間自西元 2018 年 1 月 1 日起至 2022 年 12 月 31 日止)。然而，總銷售額不超過 300 萬披索且無需登記加值型營業稅的自僱者，可選擇

將總所得超過 250,000 披索的部分按稅率 8% 繳納所得稅 (代替累進稅率 0% 至 35% 及 3% 比例稅率, 參考” 9.0 其它公司及個人稅負”)。

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

4.5 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。個人出售不動產之利得將按交易價值或市場公允價格孰高者以稅率 6% 繳納資本利得稅。個人出售非於交易所上市股票之利得以稅率 15% 繳納資本利得稅。然，出售於交易所上市股票之利得，應按交易價值以稅率 0.6% 繳納資本利得稅。

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

4.6 扣除額與免稅額 Deductions and allowances

依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 law, and nontaxable income (e.g., a nontaxable bonus amount of up to PHP 90,000 and de minimis benefits) are allowed as deductions and exclusions against an individuals gross income.

4.7 境外稅額扣抵 Foreign tax relief

居住者公司已繳納的境外稅額可依比例扣抵菲律賓所得稅，然稅額抵減以該所得在菲律賓應納稅額為限。

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

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度採曆年制。

The tax year is the calendar year.

5.2 申報主體 Filing status

在菲律賓夫妻有配偶者除薪資以外所得須合併申報。

Married couples in the Philippines who derive income other than from compensation must file a joint income tax return.

5.3 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。單身或夫妻有配偶者於一會計年度僅由單一雇主取得薪資，其應納稅額等於雇主代扣代繳的稅額，則可以符合「替代」申報。

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.

Single or married individuals who receive 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.

5.4 罰鍰 Penalties

遲延繳納稅額就漏繳稅額繳納等同應納稅額 25% 的罰鍰及就漏繳稅額則按稅率 12% 年利率加徵繳納滯納利息，直至應納稅額全數繳納。懲罰性的罰鍰（替代拘役）係依據漏繳稅額（但不含 25% 罰鍰及滯納利息）來決定。

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

5.5 解釋函令 Rulings

稅務機關將針對納稅義務人申請某些交易的稅務疑義發佈解釋函令。

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

6.0 扣繳稅款

Withholding tax

稅率 Rates

支付款項類型 Type of payment	居住者 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%	30%	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%	30%	10%/20%/25%

6.1 股利 Dividends

菲律賓國內公司支付予另家國內公司的股利免稅。菲律賓國內公司支付予居住者個人的股利需按稅率 10% 繳納扣繳稅額。

菲律賓公司支付股利予非居住者外國公司且該所在國家可允許按稅率至少 10% 的境外稅額抵減，則按稅率 15% 繳納扣繳稅額，否則需按稅率 25% 繳納扣繳稅額。支付予 NRA-ETB 或 NRA-NETB 股利需分別按稅率 20% 或 25% 繳納扣繳稅率。適用租稅協定時，股利扣繳稅率可能降低。

Dividends paid by one Philippine domestic corporation to another are exempt from tax. Dividends paid by a Philippine corporation to a resident individual are subject to a 10% withholding tax.

Dividends paid by a Philippine corporation to a nonresident foreign corporation are subject to withholding tax at 15% where the country of residence of the nonresident corporate recipient allows a tax credit of at least 10%; otherwise, the rate is 25%. Dividends paid to an NRA-ETB or NRA-NETB are subject to withholding tax at 20% or 25%, respectively. The withholding tax may be reduced under an applicable tax treaty.

6.2 利息 Interest

支付予非居住者外國公司利息需按稅率 20% 扣繳稅額。支付本國公司或居住者外國公司的菲律賓幣存款利息需按稅率 20% 扣繳稅額。

支付予居住者個人或 NRA-ETB 利息需按稅率 20% 扣繳稅額，而支付予 NRA-NETB 需按稅率 25% 扣繳稅額。

在廣大的外匯存款制度下，存款銀行支付予本國公司、居住者外國公司或居住者個人，因進行交易之利息需按稅率 15% 扣繳稅額。支付予非居住者外國公司和個人利息則免稅。

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

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

Withholding tax at 15% applies to interest received by domestic companies, resident foreign companies, and resident individuals from transactions with depository banks under the expanded foreign currency deposit system. Nonresident foreign companies and individuals are exempt.

6.3 權利金 Royalties

支付予本國公司或居住者外國公司權利金需按稅率 20% 扣繳稅額，支付予非居住者外國公司權利金需按稅率 30% 扣繳稅額。

除書籍、文學作品和音樂創作的權利金需按稅率 10% 扣繳稅額，支付予個人權利金需按稅率 20% 扣繳最終稅額。然而，支付予 NRA-NETB 的任何權利金，需按稅率 25% 扣繳稅額。

Royalty payments made to a domestic corporation or a resident foreign corporation are subject to a 20% withholding tax; the rate is 30% for payments to nonresident foreign corporations.

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

6.4 技術服務費 Fees for technical services

技術服務費一般被視為營業利潤（而非權利金），應按適用的所得稅稅率扣繳稅額（例如：支付予公司需按稅率 20%/25% 扣繳稅額和支付予居住者個人及 NRA-ETBs 需按累進稅率 0% 至 35% 扣繳稅額）。若技術服務費被視為權利金，即需按權利金的扣繳稅率。除非法律有明文規定可減免所得稅，視為權利金的技術服務費用亦須按加值型營業稅（VAT）稅率 12% 繳納最終稅額。

Technical service fees generally are treated as business profits (rather than royalties) and are subject to the applicable income tax rate (i.e., 20%/25% for corporations and progressive rates of 0% to 35% for resident individuals and NRA-ETBs). Where technical services fees are treated as royalties, they are subject to the applicable withholding tax rules pertaining to royalties. Fees treated as royalties also are subject to final withholding VAT of 12%, unless specifically exempt under the law.

6.5 分公司匯出稅 Branch remittance tax

除向菲律賓經濟特區管理署登記營業活動的盈餘外，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。

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

6.6 其他 Other

支付予非居住者公司的其他款項亦有扣繳稅額 (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、機器和其它設備相關按稅率 7.5% 扣繳稅額)。適用租稅協定可以降低相關扣繳稅率，但仍受限於菲律賓國稅局的「確定解釋函令」或若是股利、利息及權利金則需提交居住者證明 (用於租稅協定減免)。

Other payments to nonresidents may be subject to withholding 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 or submission of a certificate of residence form (for tax treaty relief) in the case of dividends, interest, and royalties.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 **Transfer pricing**

移轉訂價規則係根據《經濟合作暨發展組織》(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。移轉訂價應備文件將適用。

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

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

利息費用扣除額至多為已繳納扣繳稅額之利息所得的 20%。

The allowable deduction for interest expense will be reduced by an amount equal to 20% of the interest income that is subject to a final withholding tax.

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

無受控外國公司規定。

There are no controlled foreign company rules.

7.4 混合錯配 **Hybrids**

無混合錯配規定。

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 出走稅 **Exit tax**

無出走稅規定。

There is no exit tax.

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

無一般反避稅條款規定。

There is no general anti-avoidance rule.

8.0 加值型營業稅

Value added tax

稅率 Rates

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

8.1 應稅交易 Taxable transactions

大部分銷售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或勞務的加值型營業稅稅率為 12%。特定銷售可適用零稅率或減免所得稅。

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

8.3 稅籍登記 Registration

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 PHP 3 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 其它公司及個人稅負

Other taxes on corporations and individuals

除非另有說明，否則本節中的稅負均同時適用於公司與個人。

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

9.1 社會福利提撥 Social security contributions

雇主每月需按員工薪資提撥社會保險金至社會保險系統。雇主每月依適用最高薪資級距提撥社會保險金最高金額為 2,155 披索。員工每月需按其薪資級距提撥社會保險金 (從 135 披索至 1,125 披索) 至社會保險系統。

The employer must make monthly contributions to the social security system corresponding to the salaries of covered employees. The maximum monthly employer contribution for an employee in the highest salary bracket is PHP 2,155. Employees are required to make monthly contributions (ranging from PHP 135 to PHP 1,125) to the social security system based on their salary bracket.

9.2 其他強制性提撥 Other mandatory contributions

雇主除了要提撥社會保險金外，每月還需按員工薪資提撥保險金至菲律賓健康保險公司 (PHIC) 和 房屋發展共同基金 (HDMF)。對於最高薪資級別的員工，雇主每月提撥最高保險金為 900 披索至 PHIC 及 100 披索至 HDMF。員工需按薪資級距 (從 150 披索至 900 披索至 PHIC 及 100 披索至 HDMF (如果月薪為 5,000 披索或以上)) 提撥保險金。

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

9.3 薪資稅 Payroll tax

無薪資稅規定。

There is no payroll tax.

9.4 資本稅 Capital duty

無資本稅規定。

There is no capital duty.

9.5 不動產稅 Real property tax

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% of the assessed value per the tax declaration..

9.6 轉讓稅 Transfer tax

無償轉讓不動產的捐贈者，須繳納捐贈時該不動產的市場公允價值稅率 6% 的轉讓稅。

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稅率 0.50% 至 0.75% 課徵當地轉讓稅。

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

A local transfer tax on real property is levied at a rate of 0.5% to 0.75% on the higher of the gross sales price or the fair market value of the property upon the transfer or sale of the property.

9.7 印花稅 Stamp duty

根據不同類別的交易 / 文件，有不同稅率的印花稅。

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

9.8 淨財富稅 / 淨值稅 Net wealth/ worth tax

無淨財富稅 / 淨值稅規定。

There is no net wealth tax or net worth tax.

9.9 繼承稅 / 遺產稅 Inheritance/estate tax

對於居住者及非居住者的遺產淨額課徵稅率 6% 的遺產稅。

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

9.10 其他 Other

(除已繳納加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 30% 的「百分比稅」。

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

10.0 租稅協定

Tax treaties

菲律賓已簽署約 40 個租稅協定。菲律賓並無簽署經濟合作暨發展組織 (OECD) 多邊協定。如需要更多菲律賓租稅協定的資訊，請參閱 [Deloitte International Tax Source](#)。

The Philippines has concluded around 40 tax treaties. The Philippines has not signed the OECD multilateral instrument. For information on the Philippines' tax treaty network, visit [Deloitte International Tax Source](#).

11.0 稅務機關

Tax authorities

菲律賓國稅局 (國稅)、市 / 市政司辦公室 (地方稅)、海關。

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

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民和非居民之間自由進行，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。

柬埔寨經濟財政部（Ministry of Economy and Finance, MEF）於 2020 年 7 月 10 日發布規範（並於當日生效）要求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.

Cambodia's Ministry of Economy and Finance (MEF) issued guidance on 10 July 2020, effective as from that date, that revises the criteria under which 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、外國公司的分支機構及代表處。

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

2.0 公司稅制

Corporate taxation

稅率 Rates

公司所得稅率 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
資本利得稅率 Capital gains tax rate	20%

2.1 稅務居民 Residence

居民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

居民公司須就其全球來源所得課稅；非居民公司（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。居民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。

The tax on income 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。

The tax on income rate 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

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 Distribution, ATDD) 等同於經返還計算之股利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

法人居民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，現延宕至 2021 年底生效。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民法人）。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）與可抵減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），可抵減費用為 (i) 若無任何證明該費用的單據，則估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，其實際發生費用即可為可抵減費用。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 MEF and the General Department of Taxation (GDT) issued guidance on capital gains taxation that was intended to apply as from 1 July 2020 but has been postponed until the end of 2021. The tax would apply at 20% 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

There is no participation exemption.

2.12 控股公司制度 Holding company regime

無

There is no participation exemption.

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、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 profits 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曆年制，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 個月內申報繳納公司所得稅。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。自 2021 年 1 月 1 日起，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. 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. As from 1 January 2021, taxpayers must submit their monthly tax returns via the GDT's e-filing system.

3.4 罰款 Penalties

罰則適用於未申報、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 Individual income tax rate	每月課稅所得 (柬埔寨瑞爾) Monthly taxable income (KHR)	稅率 Rate
	KHR 0 – KHR 1,200,000	0%
	KHR 1,200,001 - KHR 2,000,000	5%
	KHR 2,000,001 – KHR 8,500,000	10%
	KHR 8,500,001 – KHR 12,500,000	15%
	Over KHR 12,500,000	20%
資本利得稅率 Capital gains tax rate		請詳說明如下 See commentary

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。”薪資”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、超過薪資 10% 之退休金等。

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, pension fund contributions exceeding 10% of salary, etc.

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 allowances for mission 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

課稅年度為曆年制

The tax year is the calendar year

5.2 申報主體 Filing status

員工無須就其薪資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 TOS 並將稅款逕行匯至 GDT。員工無需自行向稅務機關繳納 TOS 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

罰則並不適用於個人員工，而是對雇主徵收。罰則和利率與公司稅之規定相同。可參考“3.0 公司稅 務遵循”。

Penalties for noncompliance are levied 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 individual specific tax concerns.

6.0 扣繳稅款

Withholding tax

稅率 Rate

給付性質 Type of Payments	稅務居民 Residents		非稅務居民 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

居民公司向居民股東支付之股利無須辦理扣繳。若居民公司向非居民股東支付之股利則應適用 14% 之扣繳稅率 (ATDD 另計)。

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, 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。居民公司向非居民支付之利息應適用 14% 之扣繳稅率。

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.

6.3 權利金 Royalties

支付予居民的權利金應適用 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。

若支付予非居民的權利金應適用 14% 之扣繳稅率。

Royalties paid to a resident 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.

6.4 技術服務費 Fee for technical services

支付予居民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；支付予非居民的技術和管理服務費應適用 14% 之扣繳稅率。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. 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, economy, 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民納稅義務人或在柬埔寨境內設有常設機構之非居民支付具柬埔寨來源所得性質之款項予非居民時，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 for 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、再售價格法、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。

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.

7.3 受控外國公司 Controlled foreign companies

無

There are no controlled foreign company rules.

7.4 混合錯配 Hybrids

無

There are no anti-hybrid rules.

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

無

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 出走稅 **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、股利分配附加稅或資本利得稅。

Due to the absence of control foreign company rules in Cambodian tax law, certain transactions (e.g. sales of shares or assets and liquidations) are subject to stamp tax, withholding tax, ATDD, or capital gains tax, as appropriate.

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

無

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%
優惠稅率 Reduced rate	0%

8.1 應稅交易 Taxable transactions

增值稅係針對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 levied 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

每月線上申報增值稅，且增值稅需於次月 20 日前繳納；若採用電子申報，則增值稅需於次月 25 日前繳納。自 2021 年 1 月 1 日起，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增值稅申報書。

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. As from 1 January 2021, taxpayers must submit their monthly VAT returns via the GDT's e-filing system.

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。勞動部或相關政府機關將進一步發布細則 (指南) 敘明確定提撥制及確定給付制之內容。預計將於 2021 年底生效。

Employers and employees must register and make pension contributions to the Nation Social Security Fund based on the Nation Social Security law. The defined contributions and defined benefits will be provided in a future Prakas (guidance) issued by the Ministry of Labor or a sub-decree issued by the government. Entry into force is expected at the end of 2021.

9.3 薪酬稅 Payroll tax

無

There is no payroll tax

9.4 資本稅 Capital duty

無

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，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/ worth tax

無

No

9.9 繼承稅 / 遺產稅 Inheritance/ estate tax

無，可參考“9.7 印花稅”。

No, but see “Stamp duty”

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

柬埔寨已簽署九項租稅協定，其中與汶萊、中國、香港、印尼、馬來西亞、新加坡、泰國和越南簽署之租稅協定已生效。惟與南韓簽署之租稅協定將於 2022 年 1 月 1 日生效。

Cambodia has signed nine tax treaties, eight of which are in effect for 2021 (Brunei Darussalam, China, Hong Kong, Indonesia, Malaysia, Singapore, Thailand and Vietnam). The treaty with Korea (ROK) is effective as from 1 January 2022.

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

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10.0 租稅協定 Tax treaties

11.0 稅務機關 Tax authorities

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。然，經投資委員會和緬甸中央銀行核准依《緬甸投資法》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 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. However, companies registered under the Myanmar Investment Law (ML) 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。IFRS 將從 2022 年開始全面採用。財務報表必須每年編制並經會計師查核。

MFRS, which is aligned with IFRS, applies. Full adoption of IFRS will start from 2022. Financial statements must be prepared annually and must be audited.

為進行年度所得稅結算申報，自財務年度 2019 年至 2020 年起，外國公司、分支機構及合資企業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。

For tax filing purposes, from fiscal year 2019-2020, foreign companies, branches, and joint venture businesses 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 公司稅制

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	25% (一般來說 in general)
分支機構所得稅稅率 Branch tax rate	25%
資本利得稅稅率 Capital gains tax rate	(石油和天然氣勘探及開採的公司，稅率自40%至50% for oil and gas exploration and extraction companies, rate ranges from 40% to 50%)

2.1 稅務居民 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、管理及決策地皆在緬甸時，則將被視為緬甸稅務居民。

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 of its affairs 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 will be 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 25% 的稅率。在仰光證券交易所上市的公司，其淨利潤可降低至稅率 20%。

外國公司的分支機構僅就緬甸來源所得課徵稅率 25% 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 25% 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. Companies listed on the Yangon Stock Exchange are taxed at a reduced rate of 20% on their total net taxable profits.

A branch of a foreign company is taxed at a 25% 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 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

緬甸實行單層公司所得稅制度，在該制度下，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 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、交換或轉讓資本化固定資產（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。資本化資產包括股票、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 境外稅額抵減 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 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 Special Economic Zone (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 second five years for investors in a free zone or promotion zone, and 50% relief for the third 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 second five years for a developer, and 50% relief for the third 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

緬甸自 2019 年 10 月 1 日起所有設立 / 登記企業的會計年度改為 10 月 1 日到 9 月 30 日 (原為 4 月 1 日到 3 月 31 日) 。

The Myanmar tax year has changed to 1 October to 30 September (from 1 April to 31 March) with effect from 1 October 2019 for all entities incorporated/ registered in Myanmar.

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。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)。緬甸有兩個核定系統：自我核定系統 (SAS) 和官方核定系統 (OAS)。通常，外國公司依照 SAS 核定。根據 SAS，納稅義務人申報年度所得稅並自我核定稅額。

公司須根據預計年所得總額，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。溢繳稅額，將經緬甸國稅局核定後退稅。

The income tax return must be filed within three months from the end of the fiscal year. 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). Myanmar has two assessment systems: the SAS and the official assessment system (OAS). Generally, foreign companies are assessed under the SAS. Under the SAS, the taxpayer files an annual tax return and assesses its own tax liability.

Advance payments must be made quarterly for corporate income tax, based on the estimated total income for the 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 notice of demand issued by the Internal Revenue Department (IRD). Excess tax paid may be refunded once the IRD has authorized and approved the refund.

3.4 罰款 Penalties

2019 年 10 月 1 日生效之《稅收管理法》(TAL) 對於不遵循稅收相關規定制定各種罰鍰和利息。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) effective 1 October 2019 sets a wide variety of penalties and interest for noncompliance relating to tax matters. These may apply not only to the relevant taxpayers, 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

個人稅稅率 Individual income tax rate	課稅所得 Taxable income	稅率 Rate
	不超過緬元 2,000,000 Up to MMK 2,000,000	0%
	緬元 2,000,001–5,000,000 MMK 2,000,001–5,000,000	5%
	緬元 5,000,001–10,000,000 MMK 5,000,001–10,000,000	10%
	緬元 10,000,001–20,000,000 MMK 10,000,001–20,000,000	15%
	緬元 20,000,001–30,000,000 MMK 20,000,001–30,000,000	20%
	超過緬元 30,000,000 Over MMK 30,000,000	25%
租金所得稅率 Rental Income tax rate	無門檻 No threshold	10%
資本利得稅稅率 Capital gains tax rate	無門檻 No threshold	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，將被視為緬甸居住者。

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

緬甸居住者就其全球來源所得課稅。緬甸公民自境外取得於境外工作之薪資所得免稅，但其他來源所得需課稅。

已視為緬甸居住者之外籍人士須就其取得之緬甸境內或境外所得課稅。非居住者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 tax on their income sourced within or outside Myanmar. 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。

居住者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。

外籍非居住者在獲得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。外籍非居住者薪資以外所得均需按 25% 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 25% income tax rate.

4.5 資本利得 Capital gains

本國籍居住者、外籍居住者或外籍非居住者出售、交換或轉讓資本化固定資產 (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

符合特定條件時，則可以扣除人壽保險所支付之保費和對政府資助的慈善 / 宗教活動或組織所為之捐贈，然最多不超過個人所得總額的 25%。

居住者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。在計算居住者個人的應納稅額時，還可扣除配偶，子女和父母的扣除額。

Premiums paid on a life insurance policy and donations in an amount up to 25% of the individual's total income that are made to government-sponsored charitable/religious activities or organizations are allowable as a deduction if certain conditions are fulfilled.

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 境外稅額抵減 Foreign tax credit

現行法規之下並無境外稅額抵減的規定。

There is no foreign tax relief for individuals under the existing law.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度自 2019 年 10 月 1 日起已改為 10 月 1 日至 9 月 30 日 (原本為 4 月 1 日至 3 月 31 日)。

The tax year has changed to 1 October to 30 September (from 1 April to 31 March) with effect from 1 October 2019.

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，繳納稅額要求為：

- 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繳稅通知書中載明。

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:

- 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 demand notice 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 罰鍰 Penalties

參考 “3.0 企業稅務遵循” 下之 “罰鍰”。

See “Penalties” under “Compliance for corporations”.

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

支付款項類型 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

依照現行所得稅法支付予居住者或非居住者之股利皆不須扣繳稅額。

No tax is levied on dividends paid to a resident or nonresident under the existing income tax law.

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。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. 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。

Royalties paid to a resident are subject to a 10% withholding tax; the rate is 15% for royalties paid to a nonresident.

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 a royalty are subject to withholding tax as described under "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%)。

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).

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

無混合錯配規定。

There are no 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 出走稅 Exit tax

無出走稅。

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

從 2019 年 10 月 1 日起生效的 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, effective as from 1 October 2019, 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 加值型營業稅

Value added 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) 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%。

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%.

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 from the end of the relevant quarter.

9.0 其他公司及個人稅負

Other taxes on corporations and individuals

除非另有說明，否則本節中的稅負均同時適用於公司與個人，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 薪資稅 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 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 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。

2019 年 10 月 1 日開始對珠寶和寶石的銷售或進口課徵新稅目，並與特定商品稅分開。珠寶和寶石將不再適用特定商品稅。

Government royalties are payable in the oil and gas, mining, forestry, and fishery industries.

A tax was introduced on sales or imports of jewelry and gemstones on 1 October 2019, which is separate from the SGT. Jewelry and gemstones no longer are subject to the 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, 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) 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. Non-public interest entities must comply with Brunei Darussalam Accounting Standards for Non-PIEs (BDAS).

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 公司稅制

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%
資本利得稅率 Capital gains tax rate	0%

2.1 稅務居民 Residence

在汶萊有實質管理及控制之公司，即為汶萊稅務居民。

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。

石油及天然氣業務公司之石油所得稅，依 55% 稅率課徵。

以下受 COVID-19 影響之行業，於會計年度 2020 年可申請適用課稅所得減半課徵所得稅：

- 旅遊業；
- 住宿業 (包含經註冊飯店業及一般住宿業者)；
- 餐飲業及咖啡廳；
- 海空客運服務業

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.

For financial year 2020, a special 50% COVID-19 tax discount will apply to any tax payable by companies in the following affected business sectors:

- Tourism;
- Hospitality (including registered hotels and lodging houses);
- Restaurants and cafes; and
- Sea and air passenger transportation services.

2.5 附加稅 Surtax

無

There is no surtax.

2.6 最低稅負制 Alternative minimum tax

無

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 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 credit

境外已繳納之稅額適用於扣抵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 foreign tax credit is available for tax paid on foreign-source income, 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

There is no participation exemption regime.

2.12 控股公司制度 Holding company regime

無

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。

特定薪資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

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 (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 (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	稅率 Rate
個人所得稅稅率 Individual income tax rate	0%
資本利得稅率 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 is physically present or exercises 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

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**

境外已繳納之稅額適用於扣抵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 foreign tax credit is available for tax paid on foreign-source income, but it is limited to the tax assessed at half of Brunei's rate.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 **Tax year**

曆年制

The tax year is the calendar year.

5.2 申報狀態 **Filing status**

無需申報，故無申報狀態

There is no filing status, as there are no filing requirement.

5.3 申報和繳納 **Filing and payment**

無

There are no filing or payment requirements.

5.4 罰款 **Penalties**

無需申報和繳納，故無罰款規定

There are no penalties, as filing and payments are not required.

5.5 法條 **Rulings**

無適用預先協議的法條

Advance rulings are not granted.

6.0 扣繳稅款

Withholding tax

稅率 Rate	稅務居民 Residents		非稅務居民 Nonresidents	
支付性質 Type of Payment	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民或非稅務居民，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

給付予非稅務居民之利息適用 2.5% 扣繳稅率。給付予稅務居民之利息則不須扣繳。

Interest paid to a nonresident is subject to a 2.5% withholding tax. Interest paid to a resident is not subject to withholding tax.

6.3 權利金 Royalties

給付予非稅務居民之權利金適用 10% 扣繳稅率。給付予稅務居民之權利金則不須扣繳。

Royalties paid to a nonresident are subject to a 10% withholding tax. Royalties paid to a resident are not subject to withholding tax.

6.4 技術服務費 Technical service fees

給付予非稅務居民之技術服務費適用 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。給付予稅務居民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

There is no branch remittance tax.

6.6 其他 Other

支付予非稅務居民之董事報酬及支付予非稅務居民之管理費，須依 10% 扣繳稅率辦理扣繳。針對支付予非稅務居民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 percent 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

There are no transfer pricing rules.

7.2 利息扣除額限制 Interest deduction limitations

無

There are no interest deduction limitations.

7.3 受控外國公司 Controlled foreign companies

無

There are no controlled foreign company rules.

7.4 混合錯配 Hybrids

無

There are no hybrid rules.

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

無

There are no economic substance requirements.

7.6 揭露要求 **Disclosure requirements**

無

There are no disclosure requirements.

7.7 出走稅 **Exit tax**

無

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 aims at directly or indirectly reducing or avoiding 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 其它公司和個人稅負

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 Social security

雇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。

The employer is required to contribute 5% of the wages of local employees to the Employees Trust Fund. A Supplementary Contribution Pension of 3.5% also is required. These rules apply to citizens and permanent residents of Brunei Darussalam only.

9.2 薪酬稅 Payroll tax

無

There is no payroll tax.

9.3 資本稅 Capital duty

無

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

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

There is no net wealth/worth tax.

9.8 繼承稅 / 遺產稅 Inheritance/estate tax

無

There is no inheritance/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

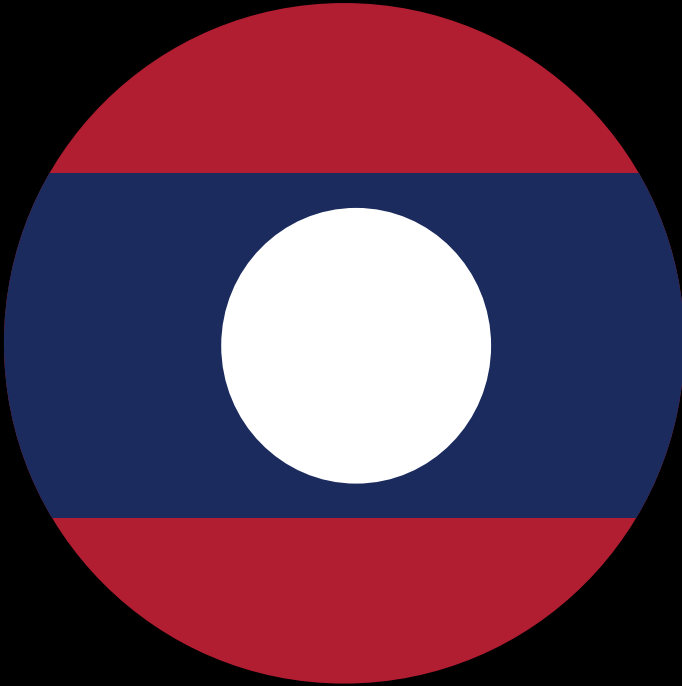
Tax authorities

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

在寮國財務報導準則(LFRS)未全面適用前，多數公司目前係採用適用寮國會計準則(Lao GAAP)。但是，銀行、金融機構以及上市公司必須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 Lao Accounting System (Lao GAAP) generally is being used until the Lao Financial Reporting Standards (LFRS) are fully implemented. However, the use of the International Financial Reporting Standards (IFRS) is mandated for banks, financial institutions, and listed companies. Financial statements must be filed annually with the accounting and tax authorities.

1.4 主要企業組織型態 Principal business entitie

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 公司稅制

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)
資本利得稅率 Capital gains tax rate	2%

2.1 稅務居民 Residence

寮國尚未對稅務居民設有明確定義。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

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。

The 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，而須以當年度淨利乘以各營運活動之核定利潤率，再乘以稅率計算稅額。

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 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 profit

tax, which is deemed to be the annual gross income multiplied by the profit ratio for each type of activity and multiplied by 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：

- 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，其於該市場發行之前四年。
- 22%：適用於生產、進口和供應菸草製品的公司。
- 35%：適用於礦業公司。
- 未依加值型營業稅登記之小型公司和微型企業，取決於企業收入金額和業務活動類型，而可適用 1% 至 3% 之稅率。收入低於 5,000 萬寮國基普之公司可免納公司所得稅。

The standard corporate income tax rate is 20%. Other rates are as follows:

- 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;
- A 22% rate applies to entities that produce, import, and supply tobacco product;
- A 35% rate applies to mining businesses; and
- Small entities and micro enterprises that are not registered for VAT purposes are subject to rates ranging from 1% to 3%, depending on the amount of income and the type of business activity. Entities with income below LAK 50 million are exempt from income tax.

2.5 附加稅 Surtax

無

There is no surtax.

2.6 最低稅負制 Alternative minimum tax

無

There is no alternative minimum tax.

2.7 股利所得稅 Taxation of dividends

股利收入為課稅所得，須課徵公司所得稅。

Dividend income is included in taxable income and subject to 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、建物或含建物之土地之利得，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 sales price.

Gains from the sale of land and transfers of land use rights, structures, or land that has 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 credit

寮國國內稅法並無境外稅額扣抵機制，但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. Tax treaties, however, may provide for relief.

2.11 參與免稅規定 Participation exemption

無

There is no participation exemption.

2.12 控股公司制度 Holding company regime

無

There is no holding company regime.

2.13 租稅優惠 Incentives

針對特定領域中特定項目之投資，可享有免納或減免利潤稅。

Profit tax exemptions or reductions may be available for investments in certain sectors in certain areas.

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 in cases 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

公司所得稅之申報和繳納可合併申報，但其他稅務申報必須獨立進行申報。

Consolidated returns are allowed for corporate income tax filing and payment. Other tax filings must be made on a separate basis.

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 1 月 20 日前繳納。

依據企業與稅務機關之協議，小型公司和微型企業的公司所得稅之定額稅款可每月、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。租賃所得需於收到款項的 15 天內由收款人繳納稅款，其他所得（如：股利、貸款利息、來自於智慧財產權之所得和資本利得等）則由付款人辦理扣繳並於交易後 15 天內繳納。

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 small entities and 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. The recipient of leasing income is required to pay the tax on payments received within 15 days of the payment. Otherwise (i.e., for income including dividends, interest on loans, income from intellectual property, and capital gains), the payer generally is required to withhold and pay the tax within 15 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。

A fine of 0.1% of the payable amount per day applies 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 amount. 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 amount.

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	稅率 Rate
	130 萬寮國基普以內 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 萬寮國基普 Over 65,000,000	25%
資本利得稅率 Capital gains tax rate		2%

4.1 稅務居民 Residence

寮國未對個人稅務居民設有明確定義，惟在寮國居住滿 183 天之個人，除適用租稅協定者外，須依寮國稅法課稅。此外，若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 tax resident is not defined for individual income tax purposes, but an individual who has stayed in Laos for at least 183 days generally is subject to tax in Laos, 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 only taxed 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，而自營所得需繳納公司所得稅（參見「公司稅制」章節）。

股利、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, while self-employment income is subject to corporate income tax (see “Corporate taxation,” above).

Dividends, 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 萬寮國基普者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，其它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、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%, which is imposed on the selling price.

Income from the sale of land and from transfers of land use rights, structures, or land that has structures is subject to income tax a rate of 2% imposed on the selling price.

4.6 扣除額與免稅額 Deductions and allowances

無

There are no deductions and allowances.

4.7 境外稅額減免 Foreign tax relief

除租稅協定外，寮國內法無境外稅額減免規定。

Lao domestic law does not provide for a credit for foreign taxes. However, relevant tax treaties may apply.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

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。

Joint filing is not permitted.

5.3 申報和繳納 Filing and payment

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。年度個人所得稅應於隔年 3 月 31 日前申報和繳納。其它所得通常須於交易後 15 日內辦理扣繳。

Employers generally are responsible for withholding the tax due on employment income and for remitting the tax to the tax authorities where they are registered on or before the 20th day of the following month. Annual individual income tax filing and payments 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 days of the transaction.

5.4 罰款 Penalties

雇主未申報薪資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 500,000 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 amount.

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

支付性質 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 (非金融機構) Interest (non-financial institution)	0%/10%	10%	0%/10%	10%
權利金 Royalties	5%	5%	5%	5%
技術服務費用 Fees for technical services	0%	0%	1.4% to 3%	1.4% to 3%

6.1 股利 Dividends

給付予境內外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 domestic and foreign 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，給付予境內外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。

Interest paid to domestic and foreign individuals and legal entities (except for 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.

6.3 權利金 Royalties

支付給境內外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。

Royalties paid to domestic and foreign 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.

6.4 技術服務費 Fees for technical services

給付予外國人士之服務費須視服務類型依 1.4%至 3%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 foreign persons are subject to a withholding tax ranging from 1.4% to 3% (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

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，辦理扣繳利潤稅。稅率依產生收入之活動而不同。

A Lao company must withhold profit 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

寮國無移轉訂價法規。

There are no transfer pricing rules in Laos.

7.2 利息扣抵限制 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。

The deduction of interest paid to shareholders and 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

寮國無受控外國公司相關法規。

There are no CFC rules in Laos.

7.4 混合錯配 Hybrids

無消除混合錯配相關法規。

Laos does not have any rules on hybrids.

7.5 經濟實質要求 Economic substance requirements

無經濟實質要求法規。

Laos does not have any economic substance rules.

7.6 揭露要求 Disclosure requirements

寮國無揭露要求。

There are no disclosure rules in Laos.

7.7 出走稅 Exit tax

寮國無出走稅，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 in Laos, 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

無實施一般反避稅條款。

Laos does not have a GAAR.

8.0 加值型營業稅

Value added tax

稅率 Rates

標準稅率 Standard rate	10%
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

標準稅率為 10%，特定產品和服務為免稅，出口則為零稅率。支付予非稅務居民公司之服務費需課徵 10% 的加值型營業稅。

The standard rate is 10%. Certain goods and services are exempt, and a zero rate applies to exports. Service fees paid to a nonresident company are subject to 10% 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。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. For imports, VAT must be fully paid at the time of the payment of customs duties.

9.0 其它公司稅負

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 at a rate of 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

雇主應就員工薪資收入辦理扣繳，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

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

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

There is no net wealth/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、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, child-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

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。

印度政府發布一份金融工具清單，並將清單內的金融工具分類為債權或非債權。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。

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 government has a list of various instruments classified either as debt or non-debt. 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.

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

印度透過將當地會計準則與國際財務會計準則 (IFRS) 進行整合 (但仍保有少數差異)，制定出印度會計準則 (Indian Accounting Standard, Ind AS)。淨值達 25 億印度盧比的上市公司或未上市公司，皆必須採用此印度會計準則。目前央行暫緩銀行業採用印度會計準則，實際施行仍待後續通知。

India has initiated steps toward the convergence of its accounting standards with IFRS (subject to a few exceptions); these standards are called Indian Accounting Standards (Ind AS). Ind AS are mandatory for listed and unlisted companies with a net worth of at least INR 2.5 billion. The implementation schedule for banks has been deferred by the RBI until further notice.

1.4 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 公司稅制

Corporate taxation

稅率 Rates

公司所得稅率	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%)
Corporate income tax rate	15%/22%/25%/30% (domestic companies, maximum 34.944%, including surcharge and cess)/40% (foreign companies, maximum 43.68%, including surcharge and cess)
分公司稅率	40% (包含附加費及捐費，最高為 43.68%)
Branch tax rate	40% (maximum 43.68%, including surcharge and cess)
資本利得稅率	0%/10%/15%/20% (特定情況下加徵附加費及捐費)
Capital gains tax rate	0%/10%/15%/20% (plus surcharge and cess in certain cases)

2.1 稅務居民 Residence

若一家公司於印度設立或實際管理處所於印度境內，該公司即為印度居民公司。

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，則應視為印度居民。

A corporation is resident if it is incorporated in India or if its place of effective management in that 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

印度居民公司按其全球所得合併課稅；非印度居民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。印度居民公司若有境外所得，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. 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。任何所得源自於間接處分位於印度之資產亦視為課稅所得。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 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

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%。

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，得自 2020-21 核定年度（會計年度截止日為 2020 年 3 月 31 日）及往後年度適用 22% 公司稅稅率（附加費用及捐費另計）。

從事製造活動之特定居民公司（須於 2016 年 3 月 1 日後設立），若未申請特定抵減或租稅優惠等，得適用 25% 公司稅稅率（附加費及捐費另計）。境內公司若於 2018-19 之會計年度，其總營業額或總收入未超過印度盧比 40 億元者，得於 2020-21 會計年度適用 25% 公司稅稅率；境內公司若於 2017-18 之會計年度，其總營業額或總收入未超過印度盧比 25 億元者，亦得於 2019-20 會計年度適用 25% 公司稅稅率（附加費及捐費另計）。

境內製造公司（於 2019 年 10 月 1 日後設立）於 2023 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% 公司稅稅率（附加費及捐費另計）。其他收入則是按相關稅務規定適用 22% 或 25% 公司稅稅率（附加費及捐費另計）。

The standard corporate income tax rate is 30% for domestic companies and 40% for foreign companies and branches of foreign companies. Taking into account any applicable surcharge and cess, the highest effective rate is 34.944% for domestic companies and 43.68% for foreign companies.

Domestic companies that forgo claiming certain specified tax deductions and incentives may elect a special taxation regime with a reduced corporate income tax rate of 22% (plus any applicable surcharge and cess) for the financial year (FY) ending 31 March 2020 (assessment year (AY) 2020-21) and subsequent years, subject to certain conditions.

Certain resident manufacturing companies (incorporated on or after 1 March 2016), may elect a 25% rate (plus any applicable surcharge and cess) where the company does not claim certain

specified tax deductions and incentives. A 25% rate (plus any applicable surcharge and cess) also applies for FY 2020-21 (i.e., 1 April 2020 to 31 March 2021) to domestic companies with total turnover or gross receipts of up to INR 4 billion in FY 2018-19 (for FY 2019-20, the 25% rate applied to domestic companies with total turnover or gross receipts of up to INR 2.5 billion in FY 2017-18).

Domestic manufacturing companies incorporated on or after 1 October 2019 that commence manufacturing activities on or before 31 March 2023 may elect a reduced 15% corporate income tax rate (plus any 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.

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%。若境內公司採用特殊課稅規範，則應加徵 10% 附加費。另不論境內或外國公司均應繳納 4% 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 special taxation regime. An additional 4% cess is payable in all cases.

2.6 最低稅負制 Alternative minimum 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)。外國公司之部分所得不適用最低稅負，包括證券交易所所得、利息、權利金與技術服務收入。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，抵抵期間為 15 年。

任一非公司型態企業 (包括有限合夥企業)，若其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)。企業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 (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 any applicable surcharge and cess) on the adjusted book profits of corporations whose tax liability is less than 15% of their book profits. MAT does not apply to certain income of foreign companies, including capital gains on transactions involving securities, interest, royalties, and fees for technical services. Domestic

companies that elect a special 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.

Any person other than a corporation (including an LLP) is subject to alternate minimum tax (AMT) at 18.5% (plus any 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 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

自 2020 年 4 月 1 日起，境內公司配予之股利不再課徵股利分配稅 (Dividend Distribution Tax, DDT)，而是改由股東階段課稅。

2020 年 4 月 1 日之前，印度公司須在宣告股利發放、分派或給付股利予給股東時，繳納 15% 繳納股利分配稅 (有效稅率約為 20.56%，包含 12% 附加費及 4% 健康及教育捐費)。股東無須就已加徵股利分配稅之股利再次課稅。

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。已依所得來源國繳納之所得稅，得予以扣抵。然而，若居民公司持股外國公司比例達 26% 以上，所取得之股利應就其總額適用優惠公司稅稅率 15% (附加費與捐費另計)。

As from 1 April 2020, dividends paid by domestic companies no longer are subject to dividend distribution tax (DDT) in the hands of the company but are taxed at the shareholder level.

Prior to 1 April 2020, Indian companies were required to pay DDT at a rate of 15% (an effective rate of approximately 20.56%, including a 12% surcharge, and a 4% health and education cess (subsequently referred to as cess)) on dividends declared, distributed, or paid to shareholders, and the dividend income was exempt from tax in the hands of the shareholders.

Dividends received from a foreign company generally are subject to corporate income tax, with a credit for any foreign tax paid. However, dividends received by an Indian company from a foreign company in which the Indian company holds at least 26% of the equity shares are subject to tax at a reduced base rate of 15% on the gross income (plus any applicable surcharge and cess).

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、特定有價證券產生之長期資本利得, 若其金額未超過印度盧比 10 萬元則無須課徵證券交易稅 (Securities Transaction Tax, STT)。儘管處分 2004 年 10 月 1 日後取得之股票且取得時未課徵證券交易稅之股票通常無法豁免證券交易稅, 但印度中央直接稅委員會表示特定情形下仍有機會豁免課徵證券交易稅 (如取得時附有發行新股優先承購權、非透過集中市場取得及於撤銷上市期間取得等)。資本利得金額超過印度盧比 10 萬元的部分, 應課徵 10% 資本利得稅 (含附加費與捐費)。

有關長期資產 (該資產須屬 2018 年 1 月 31 日前取得) 取得成本之認定, 為下列兩者擇高者:

- 實際取得成本; 或
- 該資產於 2018 年 1 月 31 日之公平市價

當該長期資產之移轉價格低於其公平市價時, 取得成本應由下列兩者擇高認定:

- 實際取得成本; 或
- 移轉價格

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, 應課徵 10% 資本利得稅 (不得計入匯兌或物價指數相關之調整)。非居住者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, 不得計入匯兌或物價指數相關之調整。其他長期資本利得應課徵 20% 資本利得稅, 得計入匯兌或物價指數相關之調整 (附加費及捐費另計)。

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)。

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)。

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)).

The first INR 100,000 of long-term gains on listed shares and specified securities is exempt if the transaction is subject to securities transaction tax (STT). The exemption generally is not available where the equity shares were acquired on or after 1 October 2004 and the acquisition was not

chargeable to STT; however, the Central Board of Direct Taxes has clarified that the exemption is available in specified cases (such as acquisitions under preferential allotment, off-market acquisitions, acquisitions during a delisted period, etc.). Any gain in excess of INR 100,000 is chargeable to tax at the rate of 10% (plus any applicable surcharge and cess).

The cost of acquisition (i.e., the tax basis) of long-term capital assets acquired on or before 31 January 2018 is the higher of the actual cost, or the fair market value on 31 January 2018. Where the full value of the consideration on a transfer is less than the fair market value, the higher of the full value of the consideration or the actual cost is deemed to be the cost of acquisition.

Where gains on listed shares and specified securities are not subject to STT, a 10% tax applies (without 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% (without the benefit of foreign currency conversion or an inflation adjustment). Gains on other long-term assets are taxed at 20% (plus any applicable surcharge and cess), but with the benefit of an inflation adjustment.

Short-term gains on listed shares and specified securities that are subject to STT are taxed at 15% (plus any applicable surcharge and cess); gains from other short-term assets are taxed at the normal tax rates (plus any applicable surcharge and cess).

An unlisted domestic company is liable to pay an additional tax of 20% (plus surcharge and cess) on income distributed to a shareholder on account of a buyback of the company's shares.

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抵減；但長期資本損失，僅得就長期資本利得中抵減。除尚未於稅上抵減之折舊（得無限期扣抵）外，任何損失能否抵減應以稅報是否如期申報為要件。前述尚未於稅上抵減之折舊得抵減任何種類之所得，但營運虧損得抵減之所得應以發生損失年度以後產生之營運所得為限。

因出租房產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。

Business losses and capital losses may be carried forward for eight years, with short-term capital losses offsetting capital gains on both long- and short-term assets, 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 domestic property rentals 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 domestic property rentals in subsequent 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 profits, 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

There is no participation exemption.

2.12 控股公司制度 Holding company regime

無

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，最高可抵減 100% 支出費用 (自 2020-21 會計年度起，最高可抵減比率從 150% 調降為 100%)。

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，最高可抵減 100% 支出費用。

投資及基礎建設抵減

在從事特定活動下，最高可抵減 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，最高亦可抵減 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% (自 2020-21 會計年度起，最高可抵減比率從 150% 調降為 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 2021 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。

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。

外國投資者免稅

主權財富基金、外國退休金基金及由阿布達比投資局完全持有之個體因投資印度基礎建設 (僅限 2020 年 4 月 1 日至 2024 年 3 月 31 日間之投資) 並持有超過 3 年而產生之投資收益 (包括股利、利息及長期資本利得) 得享免稅優惠。

經濟特區免稅

於經濟特區 (Special Economic Zone, SEZs) 設立之公司，於 2020 年 6 月 30 日前開始生產活動且符合其他條件，其出口活動產生之盈餘得享免稅優惠。其他租稅優惠因產業及地區而有所不同。

A deduction of up to 100% (reduced from 150% as from FY 2020-21) 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% (reduced from 150% as from FY 2020-21) 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 ten years beginning from the year of incorporation (for companies/LLPs set up on or after 1 April 2016 and before 1 April 2021).

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.

Income from dividends, interest, and long-term capital gains of sovereign wealth funds, foreign pension funds, and entities wholly owned by the Abu Dhabi Investment Authority from investments in Indian infrastructure enterprises is exempt from tax where the investment is made between 1 April 2020 and 31 March 2024, and held for at least three years.

Units established in SEZs that commence manufacturing activities on or before 30 June 2020 are exempt from tax on their export profits, subject to compliance with other conditions. Other tax holidays are available based on industry and region.

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 company 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）繳納。受新冠肺炎（COVID-19）疫情影響，已延長 2019-20 會計年度之申報期限。財務報表須經審計或須申報跨國交易簽證文件之所有公司型態納稅義務人及其他納稅義務人須在 2021 年 2 月 15 日前完成稅務申報。財務報表無須經審計且無須申報跨國交易簽證文件之非公司型態之納稅義務人則須在 2021 年 1 月 10 日前完成稅務申報；所有納稅義務人須提供對收益、支出、應納稅額及已納稅額等詳細資訊，其他資訊需視其適用之所得稅申報表格而定。一般而言，2019-20 除外之年度，公司必須於核定年度之 10 月 31 日完成最終稅務申報（若公司須申報跨國交易簽證文件（請詳“7.1 移轉訂價”）者，應於 11 月 30 日完成）。依法律要求財務報表須經審計之非公司型態之納稅義務人須在 10 月 31 日前完成稅務申報（若納稅義務人須申報跨國交易簽證文件（請詳“7.1 移轉訂價”）者，應於 11 月 30 日完成）；財務報表無須經審計之其他納稅義務人則應於 7 月 30 日前完成稅務申報。若未如期申報，將無法享有租稅優惠或虧損扣抵。

納稅義務人必須於會計年度內辦理 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，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 paid in the next tax year (“assessment” year). The filing deadline for all returns of income for FY 2019-20 has been extended in response to the COVID-19 pandemic. All companies and all other taxpayers who are required to have their accounts audited or are required to file a certificate on international transactions must submit a final return by 15 February 2021. The due date for noncorporate taxpayers who are not required to have their accounts audited and not required to file a certificate on international transactions is 10 January 2021. 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. Generally, for years other than FY 2019-20, companies must submit a final return by 31 October (30 November

for companies required to file a certificate on international transactions (see “Transfer pricing” below) of the assessment year. Returns for noncorporate taxpayers that are required by law to have their accounts audited generally also are due on 31 October (30 November for taxpayers required to file a certificate on international transactions (see “Transfer pricing,” below). All other taxpayers who are not required to have their accounts audited generally must submit a return by 30 July. 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 accounting 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 of shares for public companies. All 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 and certificate of international transactions, failure to comply with withholding tax obligations and under-reporting 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局 (Authority for Advance Rulings, AAR) 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 Authority for Advance Rulings (AAR) 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	稅率 (標準稅制) Rate (standard regime)*	稅率 (得選擇簡化稅制) Rate(optional simplified regime)*
	印度盧比 250,000 以下 Up to 250,000	0%	0%
	印度盧比 250,001 至 500,000 INR250,001 - INR 500,000	5%	5%
	印度盧比 500,001 至 750,000 INR 500,001 - INR 750,000	20%	10%
	印度盧比 750,001 至 1,000,000 INR 750,001 - INR 1,000,000	20%	15%
	印度盧比 1,000,001 至 1,250,000 INR 1,000,001 - INR 1,250,000	30%	20%
	印度盧比 1,250,001 至 1,500,000 INR 1,250,001 - INR 1,500,000	30%	25%
	印度盧比 1,500,001 以上 Over INR 1,500,000	30%	30%
資本利得稅率 Capital gains tax rate	0%/10%/15%/20% (特定情況下加徵附加費及捐費) 0%/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 the relevant threshold, a surcharge will apply.

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.

The residency conditions were relaxed for FY 2019-20 for individuals stranded in India as a result of the COVID-19 pandemic related travel restrictions.

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 (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 4.4 稅率) 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。

自 2020 年 4 月 1 日起，個人可選擇根據簡化稅制計算其總收入 (請參閱 4.4 稅率)。若採用簡化稅制下，大多數的免稅額或扣除額將不適用於計算課稅所得。

Income from employment, including most employment benefits, is fully taxable after applicable deductions (including a standard deduction of INR 50,000) 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” below). 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.

As from 1 April 2020, individuals may opt to compute their total income in accordance with a simplified tax regime (see “Rates” below). Most of the exemptions or deductions generally available in calculating total income are not permitted under the optional simplified regime.

4.4 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。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)。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，其他個人為印度盧比 25 萬元。所得額不超過印度盧比 50 萬元之印度居民，得享退稅金額不超過印度盧比 1.25 萬元。

Rates are progressive up to 30%, plus a 4% cess. A surcharge of 10%, 15%, 25%, or 37% applies under both regimes where income exceeds INR 5 million, INR 10 million, INR 20 million, or INR 50 million, respectively (subject to applicable marginal relief). 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, the first INR 250,000 is exempt. A tax rebate up to INR 12,500 is allowed for resident individuals with taxable income up to INR 500,000.

4.5 資本利得 Capital gains

請參閱“2.0 公司稅制”章節。

See under “Corporate taxation,” above

4.6 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 insurance 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.

4.7 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，需於稅務申報前將詳細資訊線上填寫於相關表單 (Form 67) 並檢附佐證文件。

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 on Form 67, together with supporting documentation, prior to filing the tax return.

4.8 其他 Others

有關最低稅負資訊請詳“2.0 公司稅制”章節。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 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。惟受新冠肺炎 (COVID-19) 疫情影響，2019-2020 會計年度之申報截止日已延長至 2021 年度 1 月 10 日。若有下列情況之個人應採用電子申：

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. The filing deadline for returns of income for FY 2019-20 is extended to 10 January 2021 in response to the COVID-19 pandemic. 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、未遵循扣繳義務及藏匿所得者。

Penalties apply for failure to file a return, failure to comply with withholding tax obligations, and concealment of income.

5.5 解釋函令 Rulings

納稅義務人得向稅務預先裁定局 (AAR) 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 AAR 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

給付性質 Type of Payments	稅務居民 Residents		非稅務居民 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	10%/7.5%	10%/7.5%	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%/7.5%	10%/7.5%	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%/1.5%/10%/7.5%	2%/1.5%/10%/7.5%	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)
技術服務費 Fee for technical services	2%/1.5%	2%/1.5%	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)

6.1 股利 Dividends

配發股利予印度居民時，應適用 10% 扣繳稅率 (自 2020 年 5 月 14 日至 2021 年 3 月 31 日之間配發的股利得適用 7.5% 扣繳稅率)。

自 2020 年 4 月 1 日起，配發股利予非居民時，應適用 20% 扣繳稅率。外幣計價債券或全球存託憑證配發的股利，則適用 10% 扣繳稅率。前述配發予非居民之股利扣繳稅率需額外加徵附加費及稅捐，但因適用租稅協定所訂定之上限稅率而減免。

於 2020 年 4 月 1 日前，印度公司在宣告股利發放、分配或支付股利予股東時，應繳納 15% 繳納股利分配稅 (DDT) (有效稅率約為 20.56%，包含 12% 附加費及 4% 捐費)。對股東而言，已加徵股利分配稅之股利應屬免稅性質。

Dividends paid to an Indian resident generally are subject to withholding tax at 10%; the rate is temporarily reduced to 7.5% for dividends paid as from 14 May 2020 through 31 March 2021.

As from 1 April 2020, dividends paid to a nonresident generally are subject to withholding tax at 20%. The rate is 10% for dividends paid on foreign currency bonds or global depository receipts. The withholding tax rates on dividends paid to nonresidents are subject to any applicable surcharge and cess and may be reduced under a tax treaty.

Prior to 1 April 2020, Indian companies were required to pay DDT at a rate of 15% (an effective rate of approximately 20.56%, including a 12% surcharge, and a 4% cess) on dividends declared, distributed, or paid to shareholders, and the dividend income was exempt from tax in the hands of the shareholders.

6.2 利息 Interest

給付利息予印度居民時，應適用 10% 扣繳稅率 (自 2020 年 5 月 14 日至 2021 年 3 月 31 日間給付之利息，得適用 7.5% 扣繳稅率)。

給付非居民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民之利息應適用 5% 扣繳稅率 (附加費及捐費另計)：

- 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

若非居民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予給付人者，則不在此限。

若給付非居民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。若適用租稅協定者，依該租稅協定上限稅率扣繳。

Interest paid to an Indian resident generally is subject to withholding tax at 10%; the rate is temporarily reduced to 7.5% for interest paid as from 14 May 2020 through 31 March 2021.

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. 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 any applicable surcharge and cess). The rates may be reduced under a tax treaty.

6.3 權利金 Royalties

給付予居民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（在 2020 年 5 月 14 日至 2021 年 3 月 31 日期間內給付前述權利金，得分別適用 1.5% 及 7.5% 扣繳稅率）。不考慮租稅協定上限稅率的情況下，給付予非居民的權利金適用 10% 扣繳稅率（附加費及捐費另計）。若可適用租稅協定上限稅率，然該非居民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民納稅義務人可提供相關法定文件予給付人者，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%. The rates are temporarily reduced to 1.5% and 7.5%, respectively, for royalties paid as from 14 May 2020 through 31 March 2021. Royalties paid to a nonresident are subject to a 10% withholding tax (plus any applicable surcharge and cess). The rate may be reduced under a tax treaty. 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.

6.4 技術服務費 Technical service fees

給付予居民的技術服務費用應該按 2% 稅率辦理扣繳（在 2020 年 5 月 14 日至 2021 年 3 月 31 日期間內給付之技術服務費可適用 1.5% 扣繳稅率）。若不考慮租稅協定上限稅率的情況下，給付予非居民的技術服務費用應該按 10% 稅率辦理扣繳（附加費及捐費另計）。若可適用租稅協定上限稅率，然該非居民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民納稅義務人可提供相關法定文件予給付人者，則不在此限。

Technical service fees paid to an Indian resident generally are subject to withholding tax at 2%; the rate is temporarily reduced to 1.5% for fees paid as from 14 May 2020 through 31 March 2021.

Technical service fees paid to a nonresident generally are subject to withholding tax at 10% (plus any applicable surcharge and cess). The rate may be reduced under a tax treaty. 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.

6.5 分公司匯出稅 Branch remittance tax

無

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，2019-2020 會計年度之申報期限延長至 2021 年 1 月 15 日）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檔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 課稅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 20% 的稅負，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 certain 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 if 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. The filing deadline for the certificate for FY 2019-20 is extended to 15 January 2021.

The Indian transfer pricing documentation requirements have been updated to 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 will apply to transfer pricing adjustments relating to tax year 2016-17 and subsequent year. The taxpayer is required to repatriate cash to India within a prescribed time to the extent of a 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 20% 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 利息扣除限制 Interest deduction limitations

無

There is no interest deduction limitation rules.

7.3 受控外國公司 Controlled foreign companies

無

There is no interest deduction limitation rules.

7.4 混合錯配 Hybrids

無

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)、得參與並享有超過 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收益人及間接持股之定義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 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 indirect holdings 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 出走稅 Exit Tax

無

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 was 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 (請詳” 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.

Service providers continue to be governed by the originally prescribed threshold limits of aggregate turnover of INR 2 million (INR 1 million in certain special category states). 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 2021 年 1 月 1 日起，前 3 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，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）。若前 3 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，則須自 2020 年 10 月 1 日起強制採用電子發票。

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 January 2021 for taxpayers with turnover exceeding INR 1 billion in the three preceding financial years. E-invoicing was compulsory for taxpayers with turnover exceeding INR 5 billion in the three preceding financial years as from 1 October 2020.

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。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. 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, central sales tax, 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 central sales tax 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, central sales tax, 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 其它公司及個人稅負

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 社會保險提撥 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。

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。

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.

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.

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

India does not impose capital duty.

9.4 不動產稅 Real property 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）。

自 2020 年 7 月 1 日起，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).

As from 1 July 2020, stamp duty on securities market instruments is imposed at uniform rates across India.

9.7 淨財產稅 / 淨值稅 Net Wealth/worth

無

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

9.8 遺產 / 房地產稅 Inheritance/estate tax

無

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

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。

自 2020 年 4 月 1 日起, 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。電商公司自 2020 年 4 月 1 日後因銷售貨物或勞務及提供線上交易相關協助並應課徵 2% 均等稅之收入, 於 2021 年 4 月 1 日起免徵所得稅。因此, 就 2020-21 會計年度而言, 均等稅及扣繳稅可能均同時適用, 惟有待政府提供進一步指引。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。

當境外貨物進口至印度時, 由印度中央政府統籌徵收關稅, 部分貨物出口時亦須課徵關稅。

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 permanent establishment (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 as from 1 April 2020 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 made, provided, or facilitated on or after 1 April

2020 and subject to the equalization levy at 2%, is exempt from income tax only as from 1 April 2021. Therefore, for FY 2020-21, both equalization levy and withholding tax potentially may apply. Clarification from the government is expected.

Sale of goods or provision of services by an e-commerce operator to an e-commerce participant is subject to a 1% withholding tax.

Customs duties are imposed by the central government, generally on the import of goods into India, although certain exported goods also are liable to customs duties.

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.





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