



全球策略佈局稅務指南——
東協、印度、日本及墨西哥

**Guide to Taxation in
ASEAN, India, Japan, Mexico**



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前言

Introduction

近年來，地緣政治風險不斷升溫，戰爭與衝突頻仍，加上美中貿易與科技競爭進一步升級，推動全球企業重新檢視其供應鏈佈局與營運據點選擇。為降低潛在衝擊，不少高科技產業持續將供應鏈分散至東南亞、美洲與歐洲等相對穩定的區域，而各國政府亦透過稅收激勵與產業政策積極招商，重塑全球供應鏈版圖。美國新政府上任後，推動對等關稅政策，亦引發企業對單一市場依賴的高度警覺。

隨著全球供應鏈不斷重組，臺灣企業在海外新增投資、業務移轉或跨國併購時，面臨的稅務環境亦日趨複雜。尤其在全球最低稅制（Pillar Two）正式上路、多國強化反避稅與資訊透明化規範的背景下，企業更需即時掌握各地稅法變化與合規風險。儘管許多臺灣企業已深耕特定市場多年，仍應持續關注各國稅務政策走向，靈活調整策略，以確保營運穩健與稅務效率。

勤業眾信全球華人服務團隊（Chinese Services Group, CSG）串聯 Deloitte 全球超過 90 個會員所服務網絡，以華語為客戶提供全方位的優質服務。為協助跨國臺商更迅速了解各國最新稅制，精選臺商投資點區域推出年度《全球策略佈局稅務指南——東協、印度、日本、墨西哥》一書，詳細介紹全球熱門投資國家之最新稅務環境概述、公司及個人稅制及稅務遵循規範等重要資訊，本書為企業提供全面的市場洞察與實用的稅務指引，以助引領企業實現全球投資佈局策略。

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越南稅務重點

Vietnam Tax Highlights



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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

越南盾 (VND)

Vietnam Dong, VND

1.2 外匯管制 Foreign exchange control

越南個體和個人之間的交易原則上必須使用越南盾 (VND)，除非外匯管制法規另有特別規定。外幣可於會計上與申報時作為功能性貨幣，但需符合特定條件。稅務居住者和非居住者均可持有任何貨幣的銀行帳戶。外幣可匯出國外，但可能需要滿足登記且 / 或稅務要求。

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

適用越南會計準則 (Vietnamese Accounting Standards) 和越南會計制度。法定財務報表必須每年編製、委任會計師查核並申報提交，而上市公司則需每半年委任會計師查核並申報提交財務報表。越南政府鼓勵企業採用國際財務報告準則 (IFRS)，並自 2025 年起強制特定企業必須採用。越南財務報導準則 (VFRS) 係按國際公認標準制定。

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 and, as from 2025, is mandatory for certain enterprises. Vietnamese Financial Reporting Standards also are being developed based on internationally accepted standards.

1.4 主要企業型態 Principal business entities

包括股份公司、有限責任公司和私人公司。外國公司分支機構僅限特定行業可設立。

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

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	20%
分支機構稅率 Branch tax rate	20%
資本利得稅率 Capital gains tax rate	20%

2.1 稅務居住者身分 Residence

法規未明確定義稅務居住者，但一般在越南註冊的公司即被視為稅務居住者公司。

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

2.2 課稅基礎 Basis

稅務居住者公司須就全球所得課稅；非稅務居住者公司僅就越南來源所得課稅。稅務居住者公司取得的國外來源所得與越南來源所得同樣需繳納公司所得稅。分支機構採用的課稅方式與子公司相同。

Residents are taxed on worldwide income; nonresidents are taxed only on Vietnamese-source income. Foreign-source income derived by residents is subject to corporate income 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

針對公司利潤課稅，包括關係企業和分支機構的利潤。應稅利潤包括商品銷售貨物、服務提供、出售或租賃資產、財產轉讓、股份或事業機構轉讓、與其他經濟個體的合資及金融操作所獲得之收入。

Tax is imposed on a company's profits, which include the profits of affiliates and branches (dependent units). Taxable profits include 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

2.4.1 一般稅率 General

標準公司所得稅稅率為 20%。石油、天然氣以及自然資源行業的公司稅率範圍為 25% 至 50%，視項目類別而定。

The standard corporate income tax rate is 20%. The rate for enterprises operating in the oil and gas and natural resource sectors ranges from 25% to 50%, depending on the project.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

越南已實施與經濟合作暨發展組織 OECD/G20 國集團稅基侵蝕與利潤移轉包容性架構框架的全球反稅基侵蝕原則（GloBE）或「第二支柱」模型規則基本一致的規則，旨在確保年合併營收達 7.5 億歐元的跨國企業集團適用 15% 的全球最低稅率。所得涵蓋規則（IIR）與合格當地最低補充稅（QDMTT）適用於 2024 年 1 月 1 日或之後開始的 2024 會計年度，同時越南也正在評估是否採用徵稅不足支出規則（UTPR）。

越南全球最低稅負制範圍內的個體包括在前四個會計年度中至少兩個年度之合併財務報表年營收達到或超過 7.5 億歐元的跨國企業集團的成員個體（公司、組織、常設機構等）。跨國企業的定义為有至少一個不在最終母公司所在稅務管轄區的個體或常設機構的集團。

Vietnam has implemented rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise (MNE) groups with annual consolidated revenue of at least EUR 750 million. The IIR (income inclusion rule) and the qualified domestic minimum top-up tax (sometimes referred to as a QDMTT) apply from 2024 fiscal years beginning on or after 1 January 2024. The UTPR (sometimes referred to as the undertaxed profit(s) rule or the undertaxed payments rule) is under consideration.

Entities within the scope of Vietnam's GloBE rules include constituent entities (companies, organizations, permanent establishments, etc.) of MNEs that have annual revenue of EUR 750 million or more in the consolidated financial statements in at least two of the four immediately preceding years. A MNE is defined as a group that includes at least one constituent entity or permanent establishment that is not located in the ultimate parent entity's jurisdiction.

2.5 股利所得稅 Taxation of dividends

越南公司收到另一越南公司分派之股利免稅，但前提是支付股利的公司已就其利潤繳納公司所得稅。

Dividends received by one Vietnamese company from another are not subject to tax, provided the dividends are paid out of profits on which the payer company has paid corporate income tax.

2.6 資本利得稅 Capital gains

無單獨的資本利得稅；所有利得按標準公司所得稅稅率 20% 課稅。轉讓之價值基於實際合約價格，但若無合約價格或合約價格被認為不符合常規交易原則，則以公允市場價格為準。

There is no separate capital gains tax; gains are taxed at the standard corporate income tax rate of 20%. The transfer value is based on the actual contract price, 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.

2.7 虧損 Losses

營運虧損得在發生年度後的五個連續年度內結轉以抵減課稅所得。虧損不可回溯前抵。房地產和投資轉讓的虧損可在同一課稅期間內抵減一般業務營運的利潤。集團公司間的虧損不允許互抵。

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.

2.8 境外稅額扣抵 Foreign tax relief

已繳納的國外稅款可扣抵越南稅款，但必須以稅前所得認定。可扣抵上限為國外來源所得之越南應納稅額。

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-source income.

2.9 參與免稅規定 Participation exemption

見上文「股利所得稅」。

See "Taxation of dividends," above.

2.10 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

參與政府鼓勵投資計畫或地區從事商業活動之納稅義務人得享受 10%（15 年，經批准可延長再 15 年）和 17%（10 年）的優惠稅率。特定活動（如農業和漁業領域的種植、畜牧、加工）則得享受 15% 的優惠稅率，適用於整個專案週期。特定公共社會領域（如教育、健康、文化、體育、環境）則得享受 10% 的優惠稅率，適用於整個專案週期。除前述優惠稅率外，另尚可享受二至四年的免稅期，以及隨後四至九年 50% 的稅收減免。

符合條件的研發活動以及特殊大型投資專案則可享受特殊稅收優惠，包括 5% 至 9% 的優惠稅率，期限為 30 至 37 年，同時享有五至六年的免稅期，以及隨後 10 至 13 年 50% 的稅收減免。

優惠稅率自獎勵活動產生收入的第一年起適用。免稅期則自產生課稅所得的第一年或產生收入的第一年起計算，以較早者為準。

若符合條件的納稅義務人若有新投資專案項目（或擴大投資項目）也可享有特定稅收優惠。

Preferential tax rates of 10% (for 15 years, with a possible extension for up to a further 15 years with prior approval) and 17% (for 10 years) are available for taxpayers engaged in incentivized sectors or locations as stipulated by the government. A preferential rate of 15% applies for the entire life of a project in regard to certain activities (e.g., cultivation, animal husbandry, processing in the field of agriculture and fisheries). A preferential rate of 10% applies for the entire life of a project in certain socialized sectors (e.g., education, health, culture, sports, environment). A tax holiday from two to four years of full tax exemption followed by a 50% tax reduction for a further four to nine years also is available in addition to the preferential tax rates.

Special tax incentives also are available for qualified research and development and special large-scale investment projects, which include a preferential tax rate of 5% to 9% for a period from 30 to 37 years, together with a tax holiday from five to six years of full tax exemption followed by a 50% tax reduction for a further 10 to 13 years.

The preferential tax rates apply as from the first year that revenue is generated from incentivized activities. The tax holidays apply as from the first year that taxable income is generated or the fourth year that revenue is generated, whichever is earlier.

Existing taxpayers with new investment projects (or expansion investment projects) also are entitled to certain tax incentives, subject to conditions.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度與公司的會計年度相同，通常為曆年制。若公司採用非曆年制，須通知稅務機關，並僅允許以季末作為會計年度截止日。

The tax year is the same as a company's financial year, which generally is the calendar year. A company must notify the tax authorities if its financial year differs from the calendar year, but only a quarter-end financial year is allowed.

3.2 合併申報 Consolidated returns

越南不允許合併申報；每個具有獨立法律地位的公司必須單獨提交申報。

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

3.3 申報與繳納 Filing and payment

毋須每季辦理公司所得稅暫繳申報，但公司仍須依估計數於每季暫繳公司所得稅。課稅年度中四個季度的總暫繳公司所得稅須至少達到全年應納所得稅額之 80%。若有短繳將被處以滯納利息。年度申報的截止日期為課稅年度結束後第三個月的最後一天。

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

3.4 罰款 Penalties

未申報、逾期申報或申報不實將被處以罰款。納稅義務人將被處以每天 0.03% 的滯納利息，對短漏報者則處以低報金額的 20% 罰鍰，以及更嚴重的逃漏稅罰鍰（最高達 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

納稅義務人可向地方或國家稅務機關申請稅務函釋，以釐清特定稅務問題。

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

4.0 個人稅務

Individual taxation

稅率 Rates

稅務居住者個人所得稅稅率 Individual income tax rate	月淨課稅所得 (VND) Monthly net taxable income (VND)	稅率 Rate
薪資所得：稅務居住者 Employment income: resident	500 萬以下 Up to 5 million	5%
	500 萬至 1000 萬 Over 5 million and up to 10 million	10%
	1,000 萬至 1,800 萬 Over 10 million and up to 18 million	15%
	1,800 萬至 3,200 萬 Over 18 million and up to 32 million	20%
	3,200 萬至 5,200 萬 Over 32 million and up to 52 million	25%
	5,200 萬至 8,000 萬 Over 52 million and up to 80 million	30%
	8,000 萬以上 Over 80 million	35%
薪資所得：非稅務居住者 Employment income: nonresident		20%
資本利得稅率 Capital gains tax rate		20%/0.1%

4.1 稅務居住者身分 Residence

個人除非在越南停留少於 183 天並能證明為其他國家之稅務居民，否則若符合下列條件之一，即被視為居住者：(i) 自個人抵達越南之日起計算，在越南連續 12 個月內累計停留 183 天或以上；(ii) 在越南擁有住所；或 (iii) 在課稅年度內租賃住所 183 天或以上。

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 jurisdiction.

4.2 課稅基礎 Basis

稅務居住者須就其全球所得課稅；非稅務居住者僅就越南來源所得課稅。

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

4.3 課稅所得 Taxable income

薪資所得，包括大部分薪資福利（無論是現金或實物），均為應課稅所得。股息；利息（銀行存款、壽險和政府債券利息除外）；證券交易產生的資本利得；年收入超過一億越南盾的私人事業營利所得；其他收入如權利金、繼承、土地使用權轉讓、受贈、獎金（不包括賭場獲利）皆須課稅。個人從事貿易或專業服務所得的利潤，通常類同公司所得方式課稅。

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

薪資所得方面，稅務居住者適用 5% 至 35% 的累進稅率。然而，未具聘僱契約或聘雇契約少於三個月的薪資所得，僅就 200 萬越南盾及以上之按 10% 單一稅率課稅。

非稅務居住者的薪資所得適用 20% 的單一稅率。

稅務居住者和非居住者若有薪資所得以外的其他所得，適用 0.1% 至 20% 的稅率。

For employment income, progressive rates ranging from 5% to 35% apply to residents. However, employment income without a labor contract or with a labor contract lasting less than three months is subject to a flat rate of 10% on payments of VND 2 million and above.

Employment income of nonresidents is subject to a flat rate of 20%.

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

4.5 資本利得 Capital gains

稅務居住者對有限公司、合夥企業和合資企業股份轉讓的利得適用 20% 的稅率，對證券轉讓的銷售收入（如股份、股票選擇權、債券、國庫券、基金憑證和其他依證券法規定的證券）適用 0.1% 的稅率。非稅務居住者對所有股份和證券轉讓的銷售收入適用 0.1% 的稅率。

Residents are subject to a tax 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 private). Nonresidents are subject to a tax rate of 0.1% on sale proceeds from the transfer of all shares and securities.

4.6 扣除額與免稅額 Deductions and allowances

在特定限制條件下，扣除額適用於員工繳納的強制社會保險費用，包括社會保險、健康保險以及失業保險。資遣費、裁員補償和「非累計」保險給付不予以課稅。其他稅務扣除額包括個人扣除額、受撫養眷屬扣除額、自願退休基金扣除額以及捐贈扣除額。

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 "non-accumulative" insurance premiums are not taxable. Other tax deductions include a personal deduction and a dependent deduction. Voluntary retirement fund contributions and charitable contributions also are deductible.

4.7 境外稅額扣抵 Foreign tax relief

已繳納的國外稅款可扣抵越南稅款，但必須以稅前所得認定。可扣抵上限為國外來源所得之越南應納稅額。

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-source income.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

一般課稅年度採曆年制。對於年度中抵達越南並於該曆年內停留越南少於 183 天，但在連續 12 個月內停留超過 183 天之外籍個人，其課稅年度為自首次抵達之日起的 12 個月期間。對於年度中離開越南的稅務居住者外籍個人，課稅年度為從 1 月到離境當月份。

The normal tax year is the calendar year. For foreign individuals arriving in Vietnam in the middle of the calendar year and who stay in Vietnam for less than 183 days in such calendar year but more than 183 days in a period of 12 consecutive months, the tax year is the 12-month period from the date of first arrival. For tax resident foreign individuals leaving Vietnam in the middle of the year, the tax year is from January to the month of departure.

5.2 申報主體 Filing status

個人必須單獨提交申報；不允許合併申報。

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

5.3 申報與繳納 Filing and payment

薪資所得稅款由雇主代扣，並按月或季度向稅務機關繳納。雇主須於該曆年結束後第三個月的最後一天前提交年度結算申報。

對於直接向稅務機關申報納稅之個人，一般申報和繳納稅款截止日期為曆年結束後第四個月的最後一天。在特殊情況下，截止日期可能根據個人的具體情況（如抵達和離開越南的日期）有所不同。

Tax on employment income is withheld by the employer and remitted to the tax authorities on a monthly or quarterly basis. The employer must submit an annual finalization return by the last day of the third month following the calendar year end.

For individuals who file tax returns directly with the tax authorities, the normal deadline for tax return submission and tax payment is the last day of the fourth month following the calendar year end. In special cases, the deadlines may vary depending on the individual's circumstances, such as dates of arrival in and departure from Vietnam.

5.4 罰則 Penalties

未申報、延遲申報或不實申報將被處以罰款。納稅義務人將被處以每天 0.03% 的滯納利息，對於短報者處以短報金額的 20% 罰鍰。逃稅行為則處以更嚴重的處罰（最高達 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%).

5.5 解釋函令 Rulings

納稅義務人可向地方或國家稅務機關申請稅務函釋，以釐清特定稅務問題。

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

6.0 扣繳稅款

Withholding tax

稅率 Rates

給付類型 Type of payment	稅務居住者 Residents		非稅務居住者 Nonresidents	
	公司 Company	個人 Individual	公司 Company	個人 Individual
股利 Dividends	0%	5%	0%	5%
利息 Interest	0%	5%	5%	5%
權利金 Royalties	0%	5%	10%	5%
技術服務費 Technical Services Fee	0%	1%-2%	5%	1%-5%

6.1 股利 Dividends

支付給稅務居住者或非稅務居住者公司的股利毋需辦理扣繳。支付給稅務居住者和非稅務居住者個人的股息適用 5% 的扣繳稅率，除非非稅務居住者適用的租稅協定降低稅率。

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 rate unless, in the case of nonresidents, the rate is reduced under an applicable tax treaty.

6.2 利息 Interest

支付給稅務居住者公司的利息毋需辦理扣繳。支付給稅務居住者個人以及非稅務居住者公司和個人的利息適用 5% 的扣繳稅率。非稅務居住者的稅率可能根據適用的租稅協定降低。

No withholding tax is imposed on interest paid to resident companies. A 5% withholding tax rate applies to interest paid to resident individuals, as well as nonresident companies and individuals. The rate for nonresidents may be reduced under an applicable tax treaty.

6.3 權利金 Royalties

支付給稅務居住者公司的權利金毋需辦理扣繳。支付給稅務居住者和非稅務居住者個人的權利金適用 5% 的扣繳稅率，而支付給非稅務居住者公司的權利金則適用 10% 的稅率。非稅務居住者的稅率可能根據適用的租稅協定降低。非稅務居住者因轉讓商標使用獲得之收入應適用 5% 的加值型營業稅。

No withholding tax is imposed on royalties paid to resident companies. A 5% withholding tax rate applies to royalties paid to resident and nonresident individuals, while a 10% rate applies to royalties paid to nonresident companies. The rates for nonresidents may be reduced under an applicable tax treaty. Income derived by a nonresident from the transfer of a right to use a trademark also is subject to VAT at a rate of 5%.

6.4 技術服務費 Fees for technical services

支付予稅務居住者公司之技術服務費毋需辦理扣繳。支付給非稅務居住者公司的技術服務費扣繳稅率為 5%，除非根據適用的租稅協定降低稅率。對於給付予營業之個人，技術服務費的扣繳稅率範圍為 1% 至 2%（稅務居住者）和 1% 至 5%（非稅務居住者），視提供的服務類型而定。對於非營業之個人，技術服務費的扣繳稅率類似於薪資所得的稅率，對稅務居住者個人適用 5% 至 35% 的累進稅率，對非稅務居住者個人適用 20% 的稅率（詳「個人稅」段落之「稅率」）。非稅務居住者個人的稅率可能根據適用的租稅協定降低。非稅務居住者從技術服務費中取得的收入須另外繳納 5% 的加值型營業稅。

No withholding tax is imposed on technical service fees paid to resident companies. The rate is 5% for technical service fees paid to nonresident companies unless the rate is reduced under an applicable tax treaty. For business individuals, technical service fees are subject to withholding tax at rates ranging from 1% to 2% for residents and 1% to 5% for nonresidents, depending on the specific service provided. For non-business individuals, the withholding tax rates applied for technical service fees are similar to the tax rates applied to employment income, which are progressive tax rates ranging from 5% to 35% for resident individuals and 20% for nonresident individuals (see "Rates" under "Individual taxation," above). The rate for nonresident individuals may be reduced under an applicable tax treaty. Income derived by a nonresident from technical service fees also is subject to VAT at a rate of 5%.

6.5 分支機構盈餘匯出稅 Branch remittance tax

無分支機構盈餘匯出稅。

There is no branch remittance tax.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

越南的移轉訂價規範大致遵循 OECD 指引。可以適用的移轉訂價方法包括：可比較未受控價格法（CUP）、再售價格法、成本加成法、可比較利潤法和利潤分割法。納稅義務人需優先採用 CUP 方法；其他方法僅在排除 CUP 方法後方得適用。納稅義務人必須證明其採用之方法為特定情況下之「最佳」方法。

根據 OECD BEPS 行動 13 建議的規範，納稅義務人須準備同期資料。若訂價策略被認為不符合常規交易原則，稅務機關可以進行利潤調整。越南的移轉訂價規則包含「實質課稅原則」，因此導致某些類型的關係人費用被認定於公司所得稅否準扣除。另外，納稅義務人得向稅務機關申請預先訂價協議。

Vietnam has transfer pricing rules that generally follow the OECD guidelines. The following methodologies are permitted: comparable uncontrolled price (CUP), resale price, cost plus, comparable profit, and profit split. The taxpayer is required to 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 OECD BEPS action 13 recommendations. The tax authorities can adjust profits if the pricing strategy is found not to be at arm's length. The Vietnamese transfer pricing rules also incorporate the "substance over form" principle, leading to certain types of related party expenses being regulated as nondeductible for corporate income tax purposes. Advance pricing agreements are possible.

7.2 利息扣除限制 Interest deduction limitations

對於從事關係人交易之個體，其源自於關係人或非關係人交易產生之淨利息支出（即利息費用減去由存款和資金貸與產生之利息收入）的扣除上限為 EBITDA（息稅折舊攤銷前利潤）的 30%。前述不可扣除之利息可向後結轉五年，並在淨利息費用除以 EBITDA 之比率低於 30% 時抵扣課稅所得。

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

7.3 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 反混合錯配規定 Anti-hybrid rules

無反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

若交易缺乏經濟實質，則可能被視為須繳納公司所得稅。

Corporate income tax may be deemed payable where transactions do not have economic substance.

7.6 揭露要求 Disclosure requirements

符合條件之跨國企業需提交年度申報表（連同公司所得稅申報表）揭露關係人交易的詳細資訊，並準備包含當地移轉訂價報告、集團主檔報告以及國別報告（如有必要）等移轉訂價文件。

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

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

稅務機關可對非出於商業目的而僅為獲取租稅優惠而進行的交易駁回租稅協定優惠。

The tax authorities may deny tax treaty benefits by disregarding transactions that were not entered into for commercial purposes but only to obtain tax benefits.

8.0 加值型營業稅

Value added tax

稅率 Rates

標準稅率 Standard rate 10%

減免稅率 Reduced rate 0% / 5%

8.1 應稅交易 Taxable transactions

營業稅適用於大多數一般商品和勞務，而特殊消費稅（SST）僅適用於特定類型的商品和服務。

VAT is imposed on most common goods and services, while special sales tax (SST) is imposed only on certain types of goods and services.

8.2 稅率 Rates

標準加值型營業稅稅率為 10%，優惠稅率則為 0% 和 5%。臨時優惠營業稅稅率為 8%，適用至 2025 年 6 月 30 日，但特定行業（如通訊、資訊科技、銀行、金融、證券、保險、不動產、受 SST 管制之商品和勞務）仍適用標準稅率。SST 之稅率範圍為 5% 至 150%。自 2022 年 3 月至 2027 年 2 月，購買特定型號電動車之 SST 稅率自 3% 降至 2%。

The standard rate of VAT is 10%, with reduced rates of 0% and 5%. A temporary reduced VAT rate of 8% applies until 30 June 2025, other than for supplies in certain sectors (e.g., communication, IT, banking, finance, securities, insurance, real estate, goods and services subject to SST) which remain subject to the standard rate. SST rates range from 5% to 150%. For the period from March 2022 through February 2027, SST for certain models of battery electric vehicles is reduced to 2% from 3%.

8.3 稅籍登記 Registration

所有在越南從事應稅商品之生產與銷售，或提供勞務之個人及組織皆須辦理加值型營業稅稅籍登記。企業的每個分支機構或銷售據點必須單獨登記並申報其自身的稅務活動。分支機構間的商品轉移可能須繳納營業稅。企業應於設立許可證核發之日起 10 天內，完成營業稅稅籍登記。無商業許可證的家庭或個人得於首次申報加值型營業稅時同時登記。

從事電子商務、數位平台業務或向越南組織或個人提供其他服務之海外供應商，有義務直接或通過授權代表在越南進行加值型營業稅稅籍登記、申報以及繳納稅款。

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 the business establishment license was issued. Business households or individuals without a business license can register for VAT at the same time as their first VAT declaration.

Overseas suppliers engaging in e-commerce, digital platform-based activities, or the provision of other services to organizations or individuals in Vietnam are obliged to register, declare, and pay taxes in Vietnam directly or through an authorized representative.

8.4 申報與繳納 Filing and payment

每月之申報與繳納加值型營業稅應於次月 20 日前完成。特定納稅義務人得按季度申報納稅，截止日期為下一季度之第 30 日。全面強制採用電子發票。

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

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會安全保險費 Social security contributions

對於越南員工，雇主需繳納薪資所得之 17.5% 作為社會保險 (SI)、3% 作為健康保險 (HI)、1% 作為失業保險 (UI) 以及 0.5% 作為勞動事故和職業災害保險（特殊情況經正式批准可適用 0.3%）。越南員工則需繳納薪資所得的 8% 作為社會保險、1.5% 作為健康保險和 1% 作為失業保險。上述計算基礎為員工的薪資、津貼以及其他額外收入。

對於外籍員工：在特定情況下，雇主需繳納薪資所得之 3% 作為健康保險和 17.5% 作為社會保險（包括退休、疾病、生育、職業災害和事故基金）（特殊情況經正式批准可適用 17.3%）。外籍員工在特定情況下需繳納薪資所得之 1.5% 作為健康保險和 8% 作為退休及死亡基金之社會保險。

For Vietnamese employees, the employer is required to make SI, HI, UI, and labor accident and occupational disease insurance contributions of 17.5%, 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 17.5% (including the retirement, sickness, maternity, occupational diseases, and accident funds) (17.3% for special cases with official approval). Foreign employees are required to make HI contributions at a rate of 1.5% in certain circumstances and retirement and death fund contributions for SI at a rate of 8%.

9.2 薪酬稅 Payroll tax

無薪酬稅。

There is no payroll tax.

9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.4 不動產稅 Real property tax

地方政府針對不動產的使用徵稅（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

無轉讓稅。

There is no transfer tax.

9.6 印花稅 Stamp duty

特定類型的資產（包括不動產）須繳納 0.5% 至 15% 的印花稅。

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

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

價值超過 1,000 萬越南盾的遺產和贈與須繳納 10% 的所得稅（見上文「個人稅」中的「課稅所得」）。

Inheritances and gifts above VND 10 million are subject to income tax at 10% (see "Taxable income" under "Individual taxation," above).

9.9 其他 Other

對非稅務居住者個體提供商品和勞務的收入須徵收外國承包商扣繳稅（純貿易交貨點在越南邊境的收入除外），該扣繳稅款性質上為公司所得稅與加值型營業稅，總稅率範圍為 0.1% 至 15%。

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

越南已締結約 80 項租稅協定。落實租稅協定相關措施避免稅基侵蝕與利潤移轉的多邊公約 (BEPS MLI) 於 2023 年 9 月 1 日於越南生效。

有關越南租稅協定網絡的資訊，請訪問德勤 International Tax 資源中心。

Vietnam has concluded approximately 80 tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Vietnam on 1 September 2023.

For information on Vietnam's tax treaty network, visit Deloitte International Tax Source.

11.0 稅務機關

Tax authorities

省級稅務部門、稅務總局、財政部

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 投資基礎

Investment basics

1.1 貨幣 Currency

印尼盾 (IDR)

Indonesian Rupiah (IDR)

1.2 外匯管制 Foreign exchange control

個人攜帶現金及 / 或其他付款形式出入境印尼，若價值達到 1 億印尼盾（或任何等值外幣金額）以上，必須向印尼海關申報。入境印尼的個人還必須於抵達印尼時，經由紅色通道（Jalur Merah）並接受海關的實體檢查。

自印尼轉帳或匯款金額達 10 萬美元（或任何其他等值外幣金額）以上者，必須向印尼中央銀行（Bank Indonesia）申報。執行轉帳或匯款的人士必須向執行交易的銀行提供相關證明文件，以提交予印尼中央銀行。於印尼境內進行的所有現金或非現金交易，無論是居住者或非居住者，均須以印尼盾計價。某些交易可能適用豁免，如執行國家預算相關的特定交易、接受或提供海外方補助金（hibah）、國際貿易交易、外幣銀行存款以及國際融資交易。印尼中央銀行亦限制印尼盾用於國際活動，原則上，印尼盾僅可在印尼領土內使用。若印尼盾在國際活動中的有限使用下對印尼經濟有正面影響並帶來益處，則可能適用豁免。

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

Transfers and remittances from Indonesia of at least USD 100,000 (or the equivalent in any other foreign currency), must be reported to Bank Indonesia (the Indonesian central bank). The person performing the transfer or remittance must provide the underlying documentation to the bank carrying out the transaction for submission to Bank Indonesia. All cash or noncash transactions carried out in Indonesia, either by residents or nonresidents, must be denominated in IDR. Exemptions may apply to certain transactions within the framework of the implementation of 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. Bank Indonesia also restricts the use of IDR for international activities, so that in principle, IDR may be used only within Indonesian territory. An exemption from this restriction may apply where the limited use of IDR for international activities has a positive impact on and benefits the Indonesian economy.

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

適用印尼一般公認會計原則。

Indonesian GAAP applies.

1.4 主要企業型態 Principal business entities

有限公司（Perseroan Terbatas 或簡稱 PT）是印尼最常見的企業組織形態。除印尼官方清單中列明全面或部分限制外國投資的行業以外，任何未於清單中明確列示的行業均被視為完全開放外國投資。除提供銀行服務且符合相關法規中規定的外資持股要求者以外，外國公司的分支機構通常不被允許從事前述限制行業。投資者可在印尼設立辦事處以進行行銷和研發（R&D）活動，但除建築業以外，辦事處通常不得於印尼執行任何營業活動。

The limited liability company (Perseroan Terbatas or PT) is the most common form of business entity in Indonesia. There is an official list of sectors that are closed (in whole or in part) for foreign investment; any sector not explicitly stated on the list is considered fully open for foreign investment. A branch of a foreign corporation generally is not permitted to engage in these closed sectors, except for entities providing banking services and meeting foreign ownership requirements specified in the relevant regulations. Investors may set up a representative office in Indonesia to conduct marketing and research and development (R&D) activities, but 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

Corporate taxation

稅率 Rates

公司所得稅率 22%
Corporate income tax rate

分支機構稅率 22%，在特定情況下加收 20% 分支機構利潤稅
Branch tax rate 22%, plus 20% branch profits tax in certain circumstances

資本利得稅率 22%（標準稅率）/ 各種不同稅率
Capital gains tax rate 22% (standard rate) / various

2.1 稅務居住者身分 Residence

如公司在印尼成立或註冊，或在印尼具有管理或控制處所，將被視為印尼稅務居住者。

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

2.2 課稅基礎 Basis

居住者公司應就其全球所得課稅，若符合特定條件，股利所得及海外來源營業所得可獲稅務豁免。非居住者公司僅就印尼來源所得納稅，其中包括可歸屬於印尼常設機構（PE）的所得。

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

2.3 課稅所得 Taxable income

課稅所得定義為應課稅所得扣除可扣抵稅的費用。應課稅所得包括營業所得、資產交易所得及被動所得（如股利、利息及權利金）。

Taxable income is defined as assessable income less tax-deductible expenses. Assessable income includes business income, gains from the sale of assets, and passive income (such as dividends, interest, and royalties).

2.4 稅率 Rate

2.4.1 一般稅率 General

標準公司所得稅 (CIT) 稅率為 22%。在一個會計年度內總收入不超過 48 億印尼盾的居住者中小型企業，須在一定期間內按總收入 0.5% 繳納最終所得稅。然，這類納稅義務人亦得於通知稅務總局 (DGT) 後選擇適用標準公司所得稅率。總收入超過 500 億印尼盾的居住者公司，其總收入於 48 億印尼盾內的部份可獲標準公司所得稅率 50% 的減免。除公司所得稅外，常設機構亦須繳納公司所得稅後課稅所得 20% 的分支機構利潤稅（除非根據適用的租稅協定獲得減免）。若在特定條件下將常設機構的公司所得稅後課稅所得再投資於印尼，則無須課徵分支機構利潤稅。

The standard corporate income tax (CIT) rate is 22%. Certain resident small and medium-sized enterprises that earn or receive gross revenue not exceeding IDR 4.8 billion in a fiscal year are subject to a final income tax rate of 0.5% on gross revenue for a certain period of time. However, these taxpayers may opt to apply the standard CIT rate after notifying the Directorate General of Taxation (DGT). Resident companies with gross revenue of up to IDR 50 billion receive a 50% reduction in the standard CIT rate on the first IDR 4.8 billion of gross revenue. In addition to CIT, a PE is subject to branch profits tax at a rate of 20% after tax, applicable to the PE's taxable income after tax (unless reduced under an applicable tax treaty). The branch profits tax does not apply where the PE's taxable income after tax is reinvested in Indonesia, under certain conditions.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

印尼已頒布法規，實施與經濟合作暨發展組織 OECD/G20 稅基侵蝕與利潤移轉包容性框架發布的全球反稅基侵蝕原則 (GloBE) 或「第二支柱」規則一致的全球最低稅負制，對年度合併營收達到 7.5 億歐元以上的跨國企業實施 15% 的全球最低稅負。該規定自 2025 年 1 月 1 日起於印尼生效。

Indonesia has enacted legislation to implement a global minimum tax that is in line with the global anti-base erosion (GloBE) or Pillar Two model rules published by the OECD/G20 Inclusive Framework on BEPS, implementing a 15% global minimum tax for multinational enterprises with annual consolidated revenue of at least EUR 750 million. The rules take effect in Indonesia as from 1 January 2025.

2.5 股利所得稅 Taxation of dividends

股利通常併入課稅所得；然，居住者公司從另一居住者公司收到的股利免徵所得稅。此外，居住者公司收到的外國股利若於特定期限內再投資於印尼，亦可免稅。未於規定期限內再投資於印尼的股利將被課徵所得稅。但於符合特定條件下可獲得稅額抵減。

Dividends generally are included in taxable income; however, dividends received by a resident company from another resident company are tax exempt. Additionally, foreign dividends received by a resident company that are reinvested in Indonesia within a certain time period may be tax exempt. Any portion of the dividend that is not reinvested in Indonesia within the specified period is subject to tax. A tax credit may be available where certain criteria are met.

2.6 資本利得稅 Capital gains

居住者公司獲得的資本利得通常應作為一般所得課徵所得稅。出售於印尼證券交易所上市的股票之利得須繳納總交易價值 0.1% 的最終所得稅。另，無論於首次公開發行（IPO）後是否持有或出售股票，創始人所持股份還需按 IPO 時的股價繳納 0.5% 的額外最終所得稅。

一般而言，土地和 / 或建築物的移轉須按總收入的 2.5% 繳納最終所得稅。特定交易適用不同稅率（例如，低成本住宅的出售或移轉（1%），基於公共利益而移轉予政府（0%））。

非居住者出售持有的印尼資產所產生的資本利得按總收入的 5% 課徵所得稅，但可根據適用的租稅協定獲得減免。

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

In general, the transfer of land and/or buildings is subject to final income tax at 2.5% of the gross proceeds. Different rates apply to certain transactions (e.g., the sale or transfer of low-cost residential accommodation (1%), 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.

2.7 虧損 Losses

稅務虧損可在虧損發生年度後的五年內結轉。在獲得稅務總局核准的情況下，適用稅收減免機制的居住者公司可將此期限延長至最多 10 年（見下文「優惠措施」）。然，不允許虧損回溯扣抵。

Tax losses may be carried forward for five years following the year in which the loss was incurred. Subject to approval from the DGT, this period may be extended to a maximum of 10 years for resident companies that benefit from the tax allowance facility (see "Incentives," below). The carryback of losses is not permitted.

2.8 境外稅額扣抵 Foreign tax relief

居住者公司之境外來源所得已繳納的國外稅款可扣抵印尼稅款。稅額扣抵金額以該所得應繳納的印尼稅款金額為限。

Resident companies that 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.

2.9 參與免稅規定 Participation exemption

請參閱上文「股利課稅」。

See "Taxation of dividends," above.

2.10 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

租稅優惠：針對至少 40% 股份由符合特定條件的公眾投資者所持有的公開上市公司納稅人，適用 19% 的較低公司所得稅率。

免稅期間優惠適用於特定新興產業的新投資或業務擴張。高優先行業的合格項目自營業開始日起算，可享受有最少 5 年至最多 20 年的 100% 公司所得稅減免優惠，之後另可再減免 2 年的 50% 公司所得稅。其最低投資金額須達 5000 億印尼盾，免稅期間則視投資金額而定。而投資金額為 1000 億印尼盾以上但少於 5000 億印尼盾的項目，則可自營業開始日起獲得 5 年 50% 的公司所得稅減免優惠，之後可再減免兩年 25% 的公司所得稅。受益於免稅期間優惠並適用印尼跨國企業全球最低稅負制規定的納稅義務人將被課徵補充稅款，以達到 15% 的最低稅率（見上文「稅率」下的「全球最低稅負制（第二支柱）」）。

稅收減免機制適用於在指定產業中滿足特定最低投資金額的居住者公司，或在符合必要條件的特定地理位置經營的公司。該機制包括：(i) 投資抵減（用於主要業務活動的有形固定資產（包括土地）投資總額的 30%，可自營業生產活動開始時的會計年度起算，平均於六年內抵減課稅所得）；(ii) 資產享有加速折舊和 / 或攤銷；(iii) 稅務虧損結轉期限延長至最多 10 年；以及 (iv) 支付予非居住者的股利扣繳稅率降至 10%。

對於不適用免稅期間優惠或稅收減免機制的居住者公司，以下營業活動或支出可適用「超級稅收減免機制」：

- 勞動密集型產業的新資本投資或業務擴張（以投資抵減形式，相當於用於主要業務活動的有形固定資產（包括土地）投資總額的 60%，可自營業生產活動開始的會計年度起，平均於六年內進行抵減）；
- 人力資源發展相關的學徒計劃、實習和 / 或學習項目（以額外加成減除合格支出 100% 的形式，最多可減除總合格支出的 200%）；及
- 研發相關活動（以額外加成減除合格支出 200% 的形式，最多可減除總合格支出的 300%）。

管理經濟特區（Kawasan Ekonomi Khusus）的法律實體或在經濟特區內經營業務的企業有資格獲得免稅期間優惠或稅收減免制度（見上文）。

根據政府計劃將印尼首都從雅加達遷移至名為努山塔拉（Nusantara，簡稱 IKN）的新城市，將為在 IKN 進行的投資和商業活動提供稅收優惠，包括降低公司所得稅率、針對特定活動或支出的超級稅收減免制度、政府將承擔員工之個人所得稅、中小型企業特定總收入免徵所得稅，以及土地和 / 或建築物權利移轉的所得稅豁免。

A reduced CIT rate of 19% applies to publicly listed corporate taxpayers with a minimum of 40% of their shares held by public investors that meet certain criteria.

A tax holiday regime is available for new investments or business expansions in certain pioneer industries. Qualifying projects in high-priority sectors may be granted a CIT reduction of 100% for a minimum of five years up to a maximum of 20 years, followed by a 50% reduction in CIT for a further 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 CIT for five years from the commencement of commercial operations may be granted for projects with a minimum investment of IDR 100 billion but less than IDR 500 billion, with a 25% reduction in CIT for the subsequent two years. Taxpayers that benefit from the tax holiday regime and are subject to the global minimum tax for multinational corporations operating in Indonesia will be subject to a top-up tax to reach the 15% minimum rate (see “Global minimum tax (Pillar Two)” under “Rate,” above).

A tax allowance facility is available to resident companies with a specified minimum level of capital investment in designated industry sectors or those operating in certain geographic locations where the necessary conditions are satisfied. The facility includes: (i) an investment allowance (a reduction in taxable income equal to 30% of the total amount invested in tangible fixed assets used for primary business activities, including land, allocated equally over six years starting from the fiscal year when the commercial production commences); (ii) accelerated depreciation and/or amortization of assets; (iii) an extended carryforward of tax losses for up to a maximum of 10 years; and (iv) a reduced withholding tax rate of 10% on dividends paid to nonresidents.

For resident companies that do not fall within the scope of the tax holiday regime 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 (in the form of an investment allowance equal to 60% of the total amount of investment in tangible fixed assets used for primary business activities, including land, allocated equally over six years starting from the fiscal year when the commercial production commences);
- Apprenticeship, internship, and/or learning programs in human resources development (in the form of a maximum additional deduction of 100% of qualifying expenses, resulting in a maximum deduction of 200% of the total qualifying expenses); and
- R&D-related activities (in the form of a maximum additional deduction of 200% of qualifying expenses, resulting in a maximum deduction of 300% of the total qualifying expenses).

A legal entity that manages a special economic zone (Kawasan Ekonomi Khusus) or an enterprise that carries out business in a special economic zone is eligible for benefits under the tax holiday regime or tax allowance facility (see above).

Following the government's plan to move Indonesia's capital city from Jakarta to a new city named Nusantara (IKN)), tax incentives will be provided for investments and business activities carried out in IKN, including a reduction in the CIT rate, super tax deduction facilities for certain activities or expenditure, employee income tax being borne by the government, a final income tax of 0% on certain gross income for small and medium-sized enterprises, and an income tax exemption on the transfer of rights over land and/or buildings.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

標準會計年度為曆年制。使用不同會計年度需獲得稅務總局批准。

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；每家公司必須單獨提交稅務申報表。

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

3.3 申報與繳納 Filing and payment

印尼對公司所得稅採自我評估系統。每月申報表必須於次月 20 日前提交，年度申報表則必須在會計年度結束後的四個月內提交，但申報截止日期可展延最多兩個月。每月公司所得稅額應於次月 15 日前繳納。扣繳稅款的繳納截止日期為次月 10 日。年度公司所得稅額必須於年度稅務申報表提交前繳納。

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

3.4 罰則 Penalties

罰則因情節而異，如逾期繳稅、逾期申報、短漏稅額及自動補報補繳等。最常見的罰則是針對短漏稅額加徵最多 24 個月之滯納利息，滯納利息將按財政部（MoF）設定的每月浮動利率計算。

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

3.5 解釋函令 Rulings

納稅義務人可向稅務總局針對稅法適用或特定程序不明確處申請解釋函令。稅務總局對此類申請並無回覆期限。解釋函令僅適用於提出申請的納稅義務人。

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 filing the request.

4.0 個人稅務

Individual taxation

稅率 Rates

個人所得稅率 Individual income tax rate	課稅所得（印尼盾） Taxable income (IDR)	稅率 Rate
	6 千萬及以下 Up to 60 million	5%
	6 千萬以上至 2 億 5 千萬 Over 60 million and up to 250 million	15%
	2 億 5 千萬以上至 5 億 Over 250 million and up to 500 million	25%
	5 億以上至 50 億 Over 500 million and up to 5 billion	30%
	50 億以上 Over 5 billion	35%
資本利得稅率 Capital gains tax rate		0.1% 至 35% 0.1% to 35%

4.1 稅務居住者身分 Residence

個人在印尼居住、於任何 12 個月期間在印尼停留 183 天或以上，或在印尼停留並擬於印尼居住，即為印尼稅務居住者。在印尼停留少於 183 天且無意在該國居住的個人為非居住者，無需進行稅務登記。

An individual is tax resident in Indonesia if 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 nonresident and is not required to register for tax purposes.

4.2 課稅基礎 Basis

居住者個人就其全球來源所得減去可扣除項目及非課稅所得後課徵所得稅。非居住者個人僅就印尼來源所得課稅。若符合特定要求，外國公民於成為印尼稅務居住者後的前四年內僅須就印尼來源所得課徵所得稅。

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

4.3 課稅所得 Taxable income

課稅所得包括勞務報酬、營業利潤及資本利得。

Taxable income includes remuneration from employment, business profits, and capital gains.

4.4 稅率 Rates

個人所得稅按上表所示的累進稅率課徵。

個人從事營業活動（除某些獨立執行業務者外）所賺取的總所得，如於一個會計年度內不超過 48 億印尼盾，則僅需繳納 0.5% 的最終所得稅額。居住者個人亦可選擇通過向稅務總局提交通知以適用標準個人所得稅率。

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

All income earned or received by an individual carrying out business activities (except certain independent personal services) that does not exceed IDR 4.8 billion within a fiscal year is subject to 0.5% final income tax. Resident individuals may opt 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

居住者個人所賺取的資本利得通常作為一般課稅所得課稅。出售於印尼證券交易所上市的股票之利得須繳納總交易價值 0.1% 的最終所得稅。另，創始人所持股份還需按首次公開發行時的股價繳納 0.5% 的額外最終所得稅。一般而言，土地和 / 或建築物的移轉須按總收入的 2.5% 繳納最終所得稅。

Capital gains earned by a resident individual generally are taxed as ordinary taxable income. Gains on shares listed on the Indonesia Stock Exchange are subject to a final tax of 0.1% of the gross transaction value. An additional final tax rate of 0.5% applies to founder shares based on the share price at the time of an IPO. In general, the transfer of land and/or buildings is subject to final income tax at 2.5% of the gross proceeds.

4.6 扣除額與免稅額 Deductions and allowances

從事營業活動的個人可從營業所得中扣除費用。為賺取、收集和維持課稅所得所發生的相關費用一般皆可進行扣除。居住者個人、其配偶及最多三名受撫養子女可享有個人免稅額。

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 resident individual, their spouse, and up to three dependent children.

4.7 境外稅額扣抵 Foreign tax relief

取得境外來源所得的居住者個人得享有已繳納的國外稅款扣抵。扣抵金額以實際繳納國外稅款、考慮相關租稅協定條款後應繳納的國外稅款，或該所得應繳納的印尼稅款三者中之最低者為限。

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

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

會計年度為曆年制。

The fiscal year is the calendar year.

5.2 申報主體 Filing status

所有居住者個人（包括外籍員工）必須進行稅務登記。收入低於免稅所得門檻的個人、不符合居住者個人資格的人士，以及與丈夫共同履行納稅義務的已婚女性可享有豁免。每戶家庭被視為單一經濟單位。夫妻之間有婚前協議或已婚女性選擇與丈夫分開履行納稅義務時，則允許單獨申報。

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

5.3 申報與繳納 Filing and payment

印尼個人所得稅僅由國家統一徵收。雇主有義務計算、扣除並繳納員工薪資及其他報酬的應納稅款。多數非受薪之納稅義務人須自行評估其課稅所得。年度個人所得稅申報表應於年度結束後的3月31日前提交，但截止日期可展延最多兩個月。居住者個人從事營業活動或獨立執行業務之營業額未達特定門檻者，可選擇免除記帳要求，僅需保留收入記錄。在這種情況下，課稅所得將根據核定利潤率進行計算。

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 individual income tax return is due by 31 March following the end of the relevant calendar year, but the deadline may be extended for up to two months. Resident individuals who conduct a business or independent profession with turnover not exceeding a certain threshold may elect to be exempt from a bookkeeping requirement and only need to maintain records of revenue. In such cases, taxable income is assessed based on deemed profits.

5.4 罰則 Penalties

罰則因情節而異，如逾期繳稅、逾期申報、短漏稅額及自動補報補繳等。最常見的罰則是針對短漏稅額加徵最多 24 個月之滯納利息，滯納利息將按財政部設定的每月浮動利率計算。

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

5.5 解釋函令 Rulings

納稅義務人可向稅務總局針對稅法適用或特定程序不明確處申請解釋函令。稅務總局對此類申請並無回覆期限。解釋函令僅適用於提出請求的納稅義務人。

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 filing the request.

6.0 扣繳稅款

Withholding tax

稅率 Rates				
給付類型 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%/10%	20%	20%
利息 Interest	0%/10%/15%/20%	0%/10%/15%/20%	10%/20%	10%/20%
權利金 Royalties	15%	15%	20%	20%

6.1 股利 Dividends

居住者公司支付予另一居住者公司的股利無須扣繳，且獲取股利者的股利亦免徵公司所得稅。支付予居住者個人的股利一般需徵收 10% 的最終扣繳稅款，但符合特定條件下可獲得豁免。支付予非居住者的股利須繳納 20% 的扣繳稅款，除非根據適用的租稅協定降低稅率。

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

6.2 利息 Interest

居住者公司（銀行除外）支付予居住者的利息一般須繳納 15% 的扣繳稅款，作為利息收受者之預繳稅款。居住者銀行支付予居住者的利息則須繳納 20% 的最終扣繳稅款。特定取得利息之居住者（如銀行）免徵利息扣繳稅款。政府和非政府機構發行的債券（包括伊斯蘭債券）的利息或折價支付予居住者須繳納 10% 的最終扣繳稅款，但某些例外情況除外。支付予非居住者的利息則須按 20% 的稅率繳納扣繳稅款（債券應付利息則為 10%），除非根據適用的租稅協定降低稅率。

Interest paid by resident company (other than a bank) to a resident generally is subject to a 15% withholding tax, which represents an advance payment of the tax liability for the recipient. Interest paid by a resident bank to a resident is subject to a 20% final withholding tax. Certain resident recipients (e.g., banks) are exempt from withholding tax on interest. Interest or discount on bonds issued by government and nongovernment agencies, including sharia bonds, paid to a resident is subject to 10% final withholding tax, with certain exceptions. Interest paid to a nonresident is subject to withholding tax at the rate of 20% (10% for interest payable on bonds), unless the rate is reduced in accordance with an applicable tax treaty.

6.3 權利金 Royalties

支付予居住者的權利金須繳納 15% 的扣繳稅款，作為獲取權利金者之預付稅款。支付予非居住者的權利金則須繳納 20% 的扣繳稅款，除非根據適用的租稅協定降低稅率。就稅務目的而言，「權利金」一般是指為在印尼使用某些有形或無形資產或專有技術的權利以及為移轉此類權利而需支付的任何費用。

Royalties paid to a resident are subject to a 15% withholding tax, which represents an advance payment of the tax liability 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 purpose, "royalties" generally refers to any charge for the right to use certain tangible or intangible assets or know-how in Indonesia, as well as for the transfer of such a right.

6.4 技術服務費 Fees for technical services

針對支付予居住者的技術、管理或諮詢服務費用以及租金（土地和建築物租金除外，其須繳納 10% 的最終扣繳稅款）的總額將課徵 2% 的扣繳稅款。支付予居住者個人所提供的技術服務費用則須繳納個人所得稅。建築服務的付款須繳納 2% 至 6% 不等的扣繳稅款。支付予非居住者的技術服務費則須繳納 20% 的扣繳稅款，除非根據適用的租稅協定降低稅率。

A 2% withholding tax applies on gross payments made to a resident for technical, management, or 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 individual 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 分支機構盈餘匯出稅 Branch remittance tax

對常設機構繳納公司所得稅後的課稅所得將徵收 20% 的分支機構利潤稅（見上文「公司稅務」下的「稅率」），該稅率可根據適用的租稅協定降低。如果常設機構繳納公司所得稅後的課稅所得在印尼再投資，則可免除分支機構利潤稅，但須符合特定要求。

A 20% branch profits tax is imposed on a PE's taxable income after CIT (see "Rate" under "Corporate taxation," above), which may be reduced in accordance with an applicable tax treaty. An exemption from branch profits tax applies if the PE's taxable income after CIT is reinvested in Indonesia, subject to certain requirements.

6.6 其他 Other

非居住者股東移轉非上市居住者公司的股份須按移轉價值的 5% 繳納扣繳稅款，除非根據適用的租稅協定適用豁免。

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

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

關係人之間的交易必須以「商業上合理的方式」並按照常規交易原則進行。

印尼稅務機關已發布詳細的移轉訂價指南，大致與 OECD 的方法一致。當關係人交易總額超過特定門檻時，需要提供特定文件。這些文件必須包含印尼移轉訂價法規規定的資訊，包括納稅義務人業務營運和集團組織架構概述、納稅義務人移轉訂價政策的詳細資料、可比性分析、所選擇的可比較公司，以及如何確定常規價格或利潤的說明（包括移轉訂價方法）。

居住者公司必須提供與關係人交易的特定資訊，並在年度稅務申報表的附件中聲明可提供所需的移轉訂價文件。相關資訊將由稅務機關保留，並可能於稅務審查中進行測試。

印尼已導入移轉訂價三層文據，即集團主檔報告、移轉訂價報告和國別報告。當居住者公司有關係人交易並符合以下任一門檻時，須提交集團主檔報告和移轉訂價報告：(i) 前一會計年度總收入超過 500 億印尼盾；(ii) 前一會計年度與關係人的有形商品交易金額超過 200 億印尼盾；(iii) 前一會計年度與關係人的利息、權利金、服務或其他交易金額超過 50 億印尼盾；或 (iv) 與位於稅率低於印尼稅率的司法管轄區的關係人進行交易。此外，符合企業集團母公司資格且於報告會計年度之前一會計年度合併總收入至少 11 兆印尼盾的居住者公司，需要準備國別報告，以及集團主檔報告和移轉訂價報告。居住者公司必須透過稅務總局的網路申報平台提交電子通知，提供必要資訊以確定其是否有義務提交國別報告。提交完成憑證必須附於年度公司所得稅申報表中。

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

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

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 retained by the tax authorities and may be tested in a tax audit.

Indonesia has introduced the three-tiered approach for transfer pricing documentation, namely a master file, local file, and country-by-country (CbC) report. The master file and the local file are mandatory where the resident company has related party transactions and meets any one of the following thresholds: (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 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 the rate 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 in the fiscal year preceding the reporting fiscal year is required to prepare a CbC report along with the master file and the local file. Resident companies must provide the necessary information to ascertain whether they have an obligation to submit a CbC report by filing an electronic notification via the DGT's online platform. The receipt for the filing must be attached to the annual CIT return.

7.2 利息扣除限制 Interest deduction limitations

財政部被授權根據國際認可的方法，例如債務權益比率（目前為 4:1）、借款成本與 EBITDA（息稅折舊攤銷前利潤）的比例，或其他方法，規定可扣除借款成本的上限。

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

7.3 受控外國公司 Controlled foreign companies

當印尼居住者納稅義務人（無論單獨持有或與其他印尼居住者納稅人共同持有）直接或間接持有於另一司法管轄區成立的非上市公司至少 50% 的實收資本總額或表決權，且於每一持股層級皆適用 50% 之門檻標準，則財政部有權決定該印尼居住者納稅義務人何時視為從該公司獲得股利。即使該境外公司未宣布或未獲得股利，印尼居住者納稅義務人仍必須在其年度公司所得稅申報表中計算並申報該筆視同獲取股利。如果外國司法管轄區有特定的稅務申報截止日期，則該筆視同獲取股利將被視為在外國司法管轄區稅務申報截止日後的第四個月收到；若該司法管轄區並無特定的稅務申報截止日期，則該筆視同獲取股利將被視為在境外公司會計年度結束後的第七個月收到。視同獲取股利的金額是印尼居住者納稅義務人有權獲取的股利總額，按其在境外公司的資本參與比例，依該境外公司的淨被動所得進行計算（包括某些租金收入、利息和股利、權利金，以及資產移轉收益）。

The MoF is authorized to determine when a dividend is deemed to be earned from an unlisted company established in another jurisdiction, where an Indonesian resident taxpayer (either 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 that 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 CIT return. The dividend will be deemed to be received either in the fourth month following the tax return filing deadline in the foreign jurisdiction, or seven months after the end of foreign company's fiscal year if the jurisdiction does not have a specific tax return filing deadline. The amount of the deemed dividend is the total amount of the dividend to which the Indonesian resident taxpayer is entitled, in proportion to its capital participation in the foreign company, from the net passive income of the foreign company (including certain rental income, interest, and dividends; royalties; and gains on the transfer of assets).

7.4 反混合錯配規定 Anti-hybrid rules

無反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

有經濟實質要求。

There are economic substance requirements.

7.6 揭露要求 Disclosure requirements

請參閱上文「移轉訂價」。

See "Transfer pricing," above.

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

印尼沒有一般反避稅規則，但獲取所得的非居住者必須滿足特定居住測試要求，才能獲得租稅協定下的優惠。當租稅協定規定受益所有權要求（例如，與利息、股利或權利金的課稅相關）時，所得的非居住者獲取所得方也必須滿足該要求與特定條件以確立受益所有權。

Indonesia does not have a general anti-avoidance rule, but a nonresident receiving income must satisfy certain residence test requirements to obtain benefits under a tax treaty. Where a tax treaty stipulates a beneficial ownership requirement (e.g., in connection with the taxation of interest, dividends, or royalties), that requirement also must be met by the nonresident recipient of income who must meet certain conditions to establish beneficial ownership.

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

針對應稅貨物和 / 或應稅服務的「交付」需課徵營業稅。這包括在印尼境內（即受印尼海關法所管轄的印尼領域）交付應稅貨物和 / 或應稅服務、進口應稅貨物、在印尼使用境外應稅無形貨物和 / 或境外應稅服務，以及由營業稅應稅企業（Pengusaha Kena Pajak 或簡稱 PKP）出口應稅貨物和 / 或應稅服務。營業稅適用於所有製造商品，無論是由本地生產還是進口。製造被定義為改變貨物原始形式或性質、創造新貨物或提升貨物生產力的任何活動。交付予特定區域（如自由貿易區或保稅區）的應稅貨物 / 服務可享受特定營業稅優惠。特定貨物和服務可免徵增值稅。

透過電子系統進行的交易（perdagangan melalui sistem elektronik 或簡稱 PMSE）亦須繳納營業稅。稅務總局可指定符合特定條件的電子商務業者作為其在印尼交易的 PMSE 營業稅收集義務人。

除營業稅外，被視為「奢侈品」的特定商品還須繳納奢侈稅（LST）。

VAT is levied on taxable events, i.e., 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 VAT-able entrepreneur (Pengusaha Kena Pajak or PKP). 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 a good's productivity. Deliveries to certain areas (e.g., a free trade zone or bonded zone) may enjoy certain VAT incentives. Certain goods and services are nontaxable for VAT purposes.

Transactions carried out via electronic systems (perdagangan melalui sistem elektronik or PMSE) are subject to VAT. The DGT can appoint an 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 a luxury-goods sales tax (LST).

8.2 稅率 Rates

營業稅標準稅率自 2025 年 1 月 1 日由 11% 提升為 12%。然而，實務上，12% 的稅率僅適用於奢侈品，針對其他商品和服務因對營業稅稅基的調整使有效營業稅稅率降至 11%。應稅有形貨物、應稅無形貨物和應稅服務的出口營業稅稅率將降為 0%。

根據奢侈品類型，奢侈稅稅率從 10% 到 200% 不等。奢侈品出口的奢侈稅為 0%。

The standard rate of VAT is 12% (increased from 11% as from 1 January 2025). In practice, however, the 12% rate applies only to luxury goods as adjustments to the VAT imposition base result in a lower effective VAT rate of 11% for other goods and services. The VAT rate is reduced to 0% for exports of taxable tangible goods, taxable intangible goods, and taxable services.

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

8.3 稅籍登記 Registration

在一個會計年度內交付超過 48 億印尼盾應稅貨物和 / 或應稅服務的企業必須進行營業稅登記，並於交付應稅貨物和 / 或應稅服務時開立營業稅發票。

位於自由貿易區的企業無需進行稅籍登記。

Entrepreneurs that 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 申報與繳納 Filing and payment

印尼對營業稅採自我評估系統。每月營業稅申報表必須在次月底前提交，並於營業稅申報表提交前繳納每月之營業稅。對使用來自印尼境外的應稅無形貨物或應稅服務的營業稅的繳納截止日期為營業稅應繳月份之次月 15 日。

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

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會保險 Social security

兩個全面的社會保險計劃（勞工保險計劃和健康保險計劃）適用於在印尼工作至少六個月的印尼國民和外國人。勞工保險計劃的提撥旨在為工作事故、死亡、老年和退休金提供保障保險。雇主提撥比率為工作事故保護 0.24% 至 1.74%、死亡保險 0.3%、老年儲蓄 3.7% 和退休金計劃 2%（設有投保薪資上限）。雇主對健康保險計劃的提撥率為 4%（設有投保薪資上限）。針對外籍員工，退休金計劃的提撥則非強制性。

受僱居住者個人必須提撥月薪的 2% 繳納社會保險（老年儲蓄），以及提撥月薪的 1% 繳納退休金計劃。此外，受僱個人亦需繳納月薪 1% 的健康保險費（設有每月金額上限）。員工亦可以加保其他家庭成員，每個家庭成員每月額外繳納月薪的 1%。

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% to 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%. Additionally, employed individuals are required to make a healthcare contribution of 1% of monthly compensation (subject to a monthly cap). An employee may add other family members in return for an additional 1% contribution per family member per month.

9.2 薪酬稅 Payroll tax

沒有特定的薪資稅，但雇主需要扣繳、繳納並申報支付予其員工報酬的所得稅。

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

除下述土地和建築物稅外，對資本或資產並無課徵稅負，但有各種登記費用。

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

9.4 不動產稅 Real property tax

土地、建築物和永久結構物每年需繳納土地和建築物稅。根據《中央政府和地方政府間財政關係法》，稅率不得超過主管機構評定的農村和城市地區房地產估計銷售價值的 0.5%。特定產業（如石油和天然氣上游業者、地熱、採礦、種植園和林業）的土地和建築物稅另有特別規範。

Land and building tax is payable annually on land, buildings, and permanent structures. Under the Law on Financial Relations between the Central and Regional Government, the rate may not exceed 0.5% of the estimated sales value of the property in rural and urban areas, as determined by the relevant authority. The land and building tax for certain businesses (upstream oil and gas, geothermal, mining, plantation, and forestry) is regulated by a specific regime.

9.5 轉讓稅 Transfer tax

一般而言，土地和 / 或建築物的移轉須按總收益的 2.5% 繳納最終所得稅（稅率可能因交易標準而異）。當一個人取得價值超過 6 千萬印尼盾的土地或建築物的權利時，須繳納收購價值或評定價值（Nilai Jual Objek Pajak 或簡稱 NJOP）中較高者的 5% 的土地和建築物轉讓稅。另有各種豁免情形，包括與併購相關的移轉和親屬間移轉。

In general, the transfer of land and/or buildings is subject to final income tax at 2.5% of the gross proceeds (rates may differ depending on the transaction criteria). 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 exceeding IDR 60 million. Various exemptions apply, including on merger-related transfers and transfers to relatives.

9.6 印花稅 Stamp duty

特定文件須繳納 10,000 印尼盾的印花稅。

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

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

沒有繼承稅或遺產稅。

There is no inheritance tax or estate tax.

10.0 租稅協定

Tax treaties

印尼已締結 70 多個租稅協定。防止稅基侵蝕和利潤移轉措施的多邊公約（BEPS MLI）於 2020 年 8 月 1 日在印尼生效。

印尼於 2024 年 9 月 19 日簽署了促進實施第二支柱應予課稅原則的多邊公約（STTR MLI）。

Indonesia has concluded more than 70 tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Indonesia on 1 August 2020.

Indonesia signed the Multilateral Convention to Facilitate the Implementation of the Pillar Two Subject to Tax Rule (STTR MLI) on 19 September 2024.

11.0 稅務機關

Tax authorities

稅務總局。

Directorate General of Taxes (DGT)

泰國稅務重點

Thailand Tax Highlights



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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

泰銖 (Thai Baht, THB)

Thai Baht (THB)

1.2 外匯管制 Foreign exchange control

不得以泰銖匯出資金，但可使用其他貨幣進行匯出。如係用於投資或貸款予泰國周邊國家 (包含越南) 之企業而進行的資金轉移，則可以泰銖及 / 或其他貨幣進行。

大多數匯款可通過商業銀行進行，並需提供證明匯款目的的文件。超過特定上限的資金匯出必須獲得泰國中央銀行的批准。

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

適用泰國會計準則。對於泰國會計準則未涵蓋的領域，可參考國際會計準則 (IAS)、國際財務報告準則 (IFRS) 和美國一般公認會計原則 (US GAAP)。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。

依泰國法律設立的公開發行和非公開發行有限公司必須在年度股東大會召開日 (必須於會計期間結束後四個月內召開) 起一個月內向商業發展部電子提交經審計的財務報表。對於根據外國法律成立之法人和依據稅法定義的合資企業，提交期限為會計年度結束後五個月。未能按時舉行年度股東大會和 / 或提交經審計的財務報表可能導致公司及其董事或代表人受到處罰。

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 incorporated under Thai law must electronically file audited financial statements with the Department of Business Development within one month from the date of the annual general shareholders' meeting (which must be held within four months of the company's year end). For a juristic person established under a foreign law, and for a joint venture as defined under the Revenue Code, the filing deadline is five months from the end of the accounting year. Failure to hold the annual general shareholder's meeting and/or to file the audited financial statements on a timely basis may result in penalties for a company and its directors or representative.

1.4 主要企業型態 Principal business entities

包括公開發行和私人有限公司、合夥企業、獨資企業、合資企業、共同基金，以及外國公司分公司、代表辦事處或區域辦事處。

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

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	20% (一般情況) (in general)
分支機構稅率 Branch tax rate	20% (一般情況) (in general)
資本利得稅率 Capital gains tax rate	適用相應的公司所得稅稅率 Applicable corporate income tax rate

2.1 稅務居住者身分 Residence

上市或非上市有限公司或合夥企業如在泰國成立並在商務部登記，即被視為居住者。

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

2.2 課稅基礎 Basis

居住者須就全球所得課稅；非居住者僅就泰國來源所得課稅。居住者納稅人取得的國外來源所得與泰國來源所得的課稅方式相同。已登記的外國分支機構或合夥企業通常按與有限公司相同的方式課稅。對支付或視同支付給國外總公司的稅後利潤徵收 10% 的分支機構盈餘匯出稅。

在泰國有課稅存在的未登記企業，按與有限公司相同的方式課稅。

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

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

2.3 課稅所得 Taxable income

公司所得稅是對企業的淨課稅利潤徵收，通常包括營業或交易所得、被動所得和資本利得或損失。與為企業創造利潤或與企業本身相關的費用可在計算淨課稅利潤時扣除。

Corporate income tax is imposed on an entity's net taxable profits, which generally include business or trading income, passive income, and capital gains or 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

2.4.1 一般稅率 General

公司所得稅稅率為 20%，在某些情況下可能會降低。某些中小型有限公司根據淨課稅利潤的金額，適用 0%、15% 和 20% 的累進稅率。

從事國際運輸業務並在泰國設有辦事處的外國公司，按其總收入的 3% 課稅，而非按一般公司所得稅稅率對淨利潤課稅，且免徵盈餘匯出稅。

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

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

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

泰國正在實施與經濟合作暨發展組織 OECD/G20 稅基侵蝕與利潤轉移包容性框架的全球反稅基侵蝕原則（GloBE）或「第二支柱」一致的規則，旨在確保年合併營收至少達 7.5 億歐元（約 280 億泰銖）的跨國企業集團適用至少 15% 的稅率。實施第二支柱規則的法律框架（「補充稅法令」）已經頒布，適用於 2025 年 1 月 1 日或之後開始的財政年度。詳細規則預計將在補充稅法令的次級立法中概述。

泰國投資促進委員會（BOI）也已發布通知，概述了受第二支柱要求約束的企業現有和新投資項目的投資促進政策。

Thailand is in the process of implementing rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million (approximately THB 28 billion). The legislative framework for the implementation of Pillar Two rules (the "Top-Up Tax Decree") has been enacted and is effective for fiscal years beginning on or after 1 January 2025. Detailed rules are expected to be outlined in secondary legislation under the Top-Up Tax Decree.

The Thailand Board of Investment (BOI) has also issued a notification outlining investment promotion policies for existing and new investment projects for entities subject to the Pillar Two requirements.

2.5 股利所得稅 Taxation of dividends

一家泰國有限公司支付給另一家泰國有限公司的股利，如滿足特定條件，可全部免稅或免徵 50% 的公司所得稅。在泰國證券交易所登記的公司（上市公司）的股利收入完全免徵泰國稅款。股利支付的扣繳稅款（如適用）可用於扣抵公司在相關稅務年度的最終公司所得稅。符合國際商業中心（IBC）制度的公司，從合格關聯企業（即當地和國外關聯公司）收到的股利所得免徵公司所得稅，期限為 15 個會計期間。

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

2.6 資本利得稅 Capital gains

資本利得適用相應的公司所得稅稅率，資本損失可無限制用於抵抵淨應稅利潤。

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

2.7 虧損 Losses

營業淨損失可結轉至多五個連續會計期間。與 BOI 促進業務相關的營業淨損失若在免稅期間發生，也可用於抵銷免稅期間非促進業務的淨利潤，期限為最多五個會計期間。免稅期間結束後，剩餘的稅務虧損可在免稅期間到期後最多結轉五年。不允許虧損回溯扣抵。

Net operating losses may be carried forward for up to five consecutive accounting periods. Net operating losses relating to a business promoted by the BOI that are incurred during a tax holiday period also may be used to offset net profits relating to a nonpromoted 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 the tax holiday period. The carryback of losses is not permitted.

2.8 境外稅額扣抵 Foreign tax relief

已繳納的國外所得稅通常可抵免泰國稅款，但抵免額上限為泰國對該國外所得徵收的所得稅金額（須符合特定條件）。

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

2.9 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).

2.10 控股公司制度 Holding company regime

從國外關聯公司收到的股利所得可享有稅務減免（須符合特定條件）。

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

2.11 租稅優惠 Incentives

BOI 促進的商業活動可享有三至八年的免稅期。特定投資領域可獲得額外的免稅期。

國際商業中心（IBC）從關聯企業取得的合格服務所得（即管理、技術支援和財務管理服務）和合格權利金所得（源自在泰國進行的研發和技術創新的權利金）享有降低的公司所得稅稅率，如下：年度營運支出支付給泰國境內收款人至少 6,000 萬泰銖的，稅率為 8%；支出至少 3 億泰銖的，稅率為 5%；支出至少 6 億泰銖的，稅率為 3%。IBC 還享有從關聯企業收到的股利所得免徵公司所得稅，以及為關聯企業提供財資服務所得的特定營業稅（SBT）免稅。

在泰國為 IBC 工作的外籍員工享有 15% 的固定個人所得稅稅率，或在某些情況下免徵該稅項。

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 research and development 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 the 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 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度為 12 個月（僅在成立年度、會計期間變更時或解散年度允許採用較短年度）。

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

不允許為公司所得稅目的提交合併申報表；每家公司必須提交自己的稅務申報表。

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

3.3 申報與繳納 Filing and payment

納稅人必須自行評估並為課稅年度前六個月繳納暫繳公司所得稅（半年度申報）。半年度申報必須在課稅年度前六個月結束後的兩個月內提交。年度所得稅申報表必須在會計期間結束後 150 天內提交。除電子申報可延長八天外，不提供申報延期。半年度申報繳納的公司所得稅可抵免課稅年度的應納稅總額。

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 end of the accounting period. Extensions are not available except in the case of electronic filing, where the filing due date is extended 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 罰則 Penalties

如企業低估全年利潤超過 25%，對第一個半年度的暫繳稅款徵收最高 20% 的附加費。在其他情況下，對未繳納稅款按每月 1.5% 徵收附加費，上限為未繳納的應納稅款。當稅務機關正式核定所得稅負債時，還將適用高達應納稅款 100% 的罰款。

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

3.5 解釋函令 Rulings

納稅人可請求非約束性的私人解釋函令。雙邊預先訂價協議（APAs）可在移轉訂價制度下使用。

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

4.0 個人稅務

Individual taxation

稅率 Rates		
個人所得稅稅率 Individual income tax rate	課稅所得（泰銖） Taxable income (THB)	稅率 Rate
	300,000 以下 Up to 300,000	5%
	300,001 – 500,000	10%
	500,001 – 750,000	15%
	750,001 – 1,000,000	20%
	1,000,001 – 2,000,000	25%
	2,000,001 – 5,000,000	30%
	超過 5,000,000 Over 5,000,000	35%

資本利得稅率 Capital gains tax rate	適用相應的個人所得稅稅率 Applicable personal income tax rate
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4.1 稅務居住者身分 Residence

個人如是在一個（日曆年度）課稅年度內在泰國停留 180 天或以上，即被視為泰國個人所得稅目的的居住者。

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 課稅基礎 Basis

泰國居住者和非居住者皆須就其泰國來源所得課稅。泰國居住者於 2024 年 1 月 1 日或之後取得的國外來源所得，無論所得取得的日曆年度為何，在該所得實際匯入泰國的日曆年度課稅。

Thai residents and nonresidents are taxed on their Thai-source income. Foreign-source income of Thai residents that is derived on or after 1 January 2024 is taxed in the calendar year such income is brought into Thailand, regardless of the calendar year such income is derived.

4.3 課稅所得 Taxable income

個人取得的收益或利益須繳納個人所得稅，例如，就業所得（包括與就業相關的福利，除非免稅）、個人從事貿易或專業服務所得的利潤、被動所得等。

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

4.4 稅率 Rates

應課稅所得適用累進稅率，對超過 500 萬泰銖的所得最高稅率為 35%。IBC 的外籍員工可能有權享有 15% 的固定所得稅稅率，或在某些情況下免稅。

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

資本利得被視為課稅所得，並適用相應的累進個人所得稅稅率。出售在泰國證券交易所註冊的上市公司股份所獲得的資本利得免徵個人所得稅。

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

4.6 扣除額與免稅額 Deductions and allowances

在特定限制條件下，保險費和抵押貸款利息支付、退休基金和其他合格基金的提撥、超級儲蓄基金的提撥、合格慈善捐款等可獲得扣除。在某些情況下，納稅義務人、其配偶、子女和父母可獲得個人免稅額。

Subject to certain restrictions, deductions are granted for payments of insurance premiums and mortgage interest, contributions to retirement funds and other qualified funds, contributions to Super Saving Funds, qualified charitable donations, etc. Personal allowances are available to taxpayers, their spouse, children, and parents in certain cases.

4.7 境外稅額扣抵 Foreign tax relief

已繳納的國外所得稅可根據適用的租稅協定在泰國獲得抵免（須符合特定條件）。

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

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度為日曆年。

The tax year is the calendar year.

5.2 申報主體 Filing status

每個納稅義務人須提交個人稅務申報表。已婚夫婦可選擇對所有類型的個人所得進行合併或分開申報。配偶也可同意就薪資所得分別申報，並就其他類型的個人所得合併申報。

Each taxable person is individually responsible for filing a tax return. A married couple may opt for 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 申報與繳納 Filing and payment

薪資所得稅由雇主代扣並通常按月匯給稅務機關。個人必須在次年 3 月 31 日或之前提交年度個人所得稅申報表，並在當時支付任何額外應納所得稅。除電子申報可延長八天外，不提供申報延期。

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 罰則 Penalties

對未繳納稅款按每月 1.5% 徵收附加費，上限為未繳納的應納稅款。當稅務機關正式核定所得稅負債時，還將適用高達應納稅款 100% 的罰款。

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

納稅義務人可請求非約束性的私人解釋函令。

A taxpayer may request a nonbinding private letter ruling.

6.0 扣繳稅款

Withholding tax

稅率 Rates

給付類型 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%	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

支付給另一家泰國公司的股利須繳納 10% 的扣繳稅款，如滿足稅法或投資促進法規定的特定條件，則免徵扣繳稅款。支付給居住者個人的股利須繳納 10% 的扣繳稅款。支付給非居住者的股利須繳納 10% 的扣繳稅款，除非根據適用的租稅協定降低稅率或適用免稅。

Dividends paid to another Thai company are subject to a 10% withholding tax, or are exempt from withholding tax if certain conditions are satisfied under the Revenue Code or the investment promotion law. Dividends paid to a resident individual are subject to a 10% withholding tax. Dividends paid to a nonresident are subject to a 10% withholding tax, unless the rate is reduced or an exemption applies under an applicable tax treaty.

6.2 利息 Interest

由泰國公司支付給在泰國經營業務的公司的利息，或由公司就債券或公司債利息支付給金融機構的利息，適用 1% 的扣繳稅款，但銀行或金融公司之間支付的存款或可轉讓票據利息除外。

支付給居住者個人的利息須繳納 15% 的扣繳稅款，可視為最終稅款或用作抵減課稅年度應繳個人所得稅的預付稅款。

支付給非居住者的利息須繳納 15% 的扣繳稅款，除非根據適用的租稅協定降低稅率或適用免稅。

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

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

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

6.3 權利金 Royalties

支付給另一家泰國公司的權利金須繳納 3% 的扣繳稅款，可用於抵減會計期間應繳的最終公司所得稅。

支付給居住者個人的權利金須按累進個人所得稅稅率繳納扣繳稅款（預付稅）。

支付給非居住者的權利金須繳納 15% 的最終扣繳稅款，除非根據適用的租稅協定降低稅率或適用免稅。

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

Royalties paid to a resident individual are subject to withholding tax at the progressive personal income tax rates (advance tax).

Royalties paid to a nonresident are subject to a 15% final withholding tax, unless the rate is reduced or an exemption applies under an applicable tax treaty.

6.4 技術服務費 Fees for technical services

支付給另一家泰國公司的技術服務費須繳納 3% 的扣繳稅款，可用於抵減會計期間應繳的最終公司所得稅。

支付給居住者個人的技術服務費須按累進個人所得稅稅率或 3% 的稅率繳納扣繳稅款，視情況而定。

支付給非居住者的技術服務費須繳納 15% 的最終扣繳稅款，除非根據適用的租稅協定降低稅率或適用免稅。

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

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

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

6.5 分支機構盈餘匯出稅 Branch remittance tax

對支付或視同支付給國外總公司的稅後利潤徵收 10% 的分支機構盈餘匯出稅。

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

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

通常遵循 OECD 指引的移轉訂價規則，公司必須在年度公司所得稅申報表中聲明收入和支出交易是否基於市場價格，如果不是，稅務機關可能會進行調整以反映市場價格。文件要求適用於有關係人交易的特定公司。

Under the transfer pricing rules, which generally follow the OECD guidelines, companies must declare in the annual corporate income tax return whether revenue and expense transactions are based on market prices and, if this is not the case, the tax authorities may make adjustments to reflect a market price. Documentation requirements apply to certain companies with related party transactions.

7.2 利息扣除限制 Interest deduction limitations

泰國沒有具體的利息扣除限制規定。然而，如果利率不符合常規交易原則，貸款不是為了追求利潤而產生，或與泰國的業務運營無關等，利息扣除可能會被全部或部分拒絕。

Thailand does not have specific interest deduction limitation rules. However, a deduction for interest may be denied wholly or partially if the interest rate is not at arm's length, the loan is not incurred for profit-seeking purposes, does not relate to a business operation in Thailand, etc.

7.3 受控外國公司 Controlled foreign companies

無受控外國公司規則。

There are no controlled foreign company rules.

7.4 反混合錯配規定 Anti-hybrid rules

無反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

泰國國內法沒有具體的經濟實質要求。防止稅基侵蝕和利潤移轉措施的多邊公約（BEPS MLI）提供了主要目的測試，根據該測試，如果合理地認為採取行動的主要目的之一是獲得協定下的利益，且滿足某些其他條件，可能會拒絕提供協定利益。

Thailand does not have specific economic substance requirements under its domestic law. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) provides for a principal purpose test, under which benefits may be denied under treaties whose application is modified by the BEPS MLI if it is reasonable to conclude that one of the principal purposes of actions taken is to obtain a benefit under the treaty and certain other conditions are fulfilled.

7.6 揭露要求 Disclosure requirements

納稅人需在報告（揭露表）中報告關係人交易，該報告提供有關企業之間關係和公司間交易價值的資訊。該報告通常必須與年度公司所得稅申報表一起提交。年收入低於 2 億泰銖的納稅人無需填寫揭露表。

移轉訂價文件也必須應要求在規定的期限內提交給稅務人員。揭露表和移轉訂價文件要求不適用於年收入低於法規規定門檻的納稅義務人；該門檻不會低於 2 億泰銖。

未能按期提交揭露表或移轉訂價文件將導致最高 20 萬泰銖的罰款。

特定跨國企業集團需根據 OECD 模板，以規定格式和 XML 結構向泰國稅務局準備並提交國別報告和通知。國別報告的提交期限為相關會計期間結束後 12 個月內。

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

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

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

Certain multinational enterprise groups are required to prepare and submit country-by-country (CbC) reports and notifications based on an OECD template to the Thai Revenue Department in the prescribed format and XML schema. The submission deadline for CbC reports is within 12 months after the end of the relevant accounting period.

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

無一般反避稅規則。

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% (降至 7%，直至 2025 年 9 月 30 日)
(reduced to 7% until 30 September 2025)

減免稅率 Reduced rate 0%

8.1 應稅交易 Taxable transactions

營業稅適用於商品銷售和服務提供。特定營業活動免徵營業稅，如原始農產品銷售、報紙銷售、國內運輸、合格的加密貨幣或實用型代幣轉讓等。

向泰國非營業稅登記客戶提供電子服務（e-services）的電子服務供應商（包括通過互聯網或其他電子網絡提供無形資產的供應商）需向稅務局登記營業稅並繳納電子服務營業稅（見下文）。位於國外且經營平台允許服務提供商向泰國非營業稅登記用戶提供國外電子服務的電子平台運營商也可能需要登記營業稅並繳納電子服務營業稅。

VAT is imposed on the sale of goods and the provision of services. A VAT exemption applies to certain business activities, such as the sale of raw agricultural products, the sale of newspapers, domestic transportation, qualified transfers of cryptocurrencies or utility tokens, etc.

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

8.2 稅率 Rates

標準營業稅稅率為 10%，降至 7%（包含 0.3% 的地方稅），直至 2025 年 9 月 30 日。出口商品和服務適用 0% 稅率。

The standard VAT rate is 10%, which is reduced to 7% (inclusive of local tax of 0.3%) until 30 September 2025. A 0% rate applies to exported goods and services.

8.3 稅籍登記 Registration

營業稅的一般登記門檻為任何給定年度稅期內營業額超過 180 萬泰銖。在泰國進行非暫時性業務的非居住者供應商必須登記。

電子服務提供商和電子平台運營商如果每一會計年度向泰國非營業稅登記客戶提供的電子服務中獲得總收入超過 180 萬泰銖，必須向稅務局登記營業稅並繳納電子服務營業稅。

The general registration threshold for VAT is turnover exceeding THB 1.8 million for any given annual tax period. Nonresident suppliers that carry on business in Thailand on more than a temporary basis must register.

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

8.4 申報與繳納 Filing and payment

營業稅（電子服務營業稅除外）應在營業稅負債產生月份後的次月 15 日前繳納。對向海外供應商支付特定類型收入（主要是在泰國使用的服務或權利的權利金）須進行營業稅自我評估；在需要自我評估的情況下，營業稅應在營業稅負債產生月份（即付款月份）後的次月 7 日前繳納。除電子申報可延長八天外，不提供申報延期。

電子服務營業稅申報表必須電子提交，截止日期為營業稅負債產生月份後的次月 23 日。

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

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

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會保險 Social security

雇主和員工都需為員工的月薪繳納 5% 的社會保險金，上限為特定月度上限。提撥率可能會根據經濟條件而降低。

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

9.2 薪酬稅 Payroll tax

沒有特定的薪資稅，但薪資所得稅由雇主代扣並按月匯給稅務機關。

There is no specific payroll tax, but 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，但公司登記須繳納費用。

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

9.4 不動產稅 Real property tax

土地與建築稅法根據資產性質徵收各種累進稅率。最高稅率取決於土地 / 建築物類型和評估價值：

- 用於農業目的的土地，累進稅率從價值最高 7,500 萬泰銖的土地為 0.01% 到價值超過 10 億泰銖的土地為 0.1%。
- 用於住宅目的的土地，累進稅率從價值最高 5,000 萬泰銖的土地為 0.02% 到價值超過 1 億泰銖的土地為 0.1%。

- 用於商業目的的土地，累進稅率從價值最高 5,000 萬泰銖的土地為 0.3% 到價值超過 50 億泰銖的土地為 0.7%。
- 對於荒地（即沒有照料或未按其性質適當使用的土地），累進稅率範圍為 0.3% 至 3%（如果土地未使用，稅率將每年增加 0.3%）。

土地與建築稅法還提供各種稅收減免（須符合特定條件）。

The Land and Construction Tax Act imposes various progressive 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 used 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

對不動產銷售的總收益徵收 3.3% 的特定營業稅，此外，如果賣方是公司，還要就轉讓總收益的 1% 繳納扣繳稅款；如果賣方是個人，則按淨課稅所得的累進稅率繳納扣繳稅款。還適用評估價值 2% 的移轉費。

A specific business tax of 3.3% on gross proceeds applies to the sale of immovable property, 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

印花稅適用於稅法規定的特定文書，稅率根據文書類型而定，例如，租賃、僱傭協議、股份 / 債券移轉和貸款為 0.1%，貸款協議為 0.05%（上限為 10,000 泰銖）等。

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 THB 10,000) on loan agreements, etc.

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

對超過 1 億泰銖的遺產一般徵收 10% 的稅款（在某些情況下可能適用 0% 或 5% 的稅率）。

對超過 2,000 萬泰銖的贈與徵收 5% 的贈與稅（或對非祖先、後代或配偶的贈與，超過 1,000 萬泰銖的部分）。

A 10% tax is generally imposed on inheritances exceeding THB 100 million (a 0% or 5% rate may apply in certain circumstances).

A 5% gift tax is imposed on gifts exceeding THB 20 million (or THB 10 million for gifts to persons that are not ascendants, descendants, or spouses).

9.9 其他 Other

特定營業稅（SBT）適用於銀行或類似交易（無論業務經營者是個人還是公司）、以營利方式銷售不動產，以及某些其他業務。

特定營業稅對不動產移轉的總收益徵收 3% 的稅率。在涉及業務轉讓的某些情況下可免徵該稅。人壽保險公司和當舖適用 2.5% 的稅率。金融機構和類似性質的業務適用 3% 的稅率；但一些交易（如債務工具的利息收入）按 0.1% 的稅率課稅。適用的特定營業稅會增加市政稅，市政稅按應繳特定營業稅金額的 10% 徵收。

須繳納特定營業稅的個人或企業通常必須在開始營業之日起 30 天內登記。

特定營業稅應在次月 15 日前繳納。除電子申報可延長八天外，不提供申報延期。

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

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

A person or entity subject to SBT generally 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

泰國已簽訂 60 多個所得稅協定。防止稅基侵蝕和利潤移轉措施的多邊公約（BEPS MLI）於 2022 年 7 月 1 日在泰國生效。

泰國於 2024 年 9 月 19 日正式表示有意簽署促進實施第二支柱應予課稅原則的多邊公約（STTR MLI）。

Thailand has concluded more than 60 income tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Thailand on 1 July 2022.

Thailand officially expressed its intent to sign the Multilateral Convention to Facilitate the Implementation of the Pillar Two Subject to Tax Rule (STTR MLI) on 19 September 2024.

11.0 稅務機關

Tax authorities

泰國稅務局。

Thai Revenue Department.

新加坡稅務重點

Singapore Tax Highlights



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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

新加坡幣（新幣，SGD）

Singapore Dollar (SGD)

1.2 外匯管制 Foreign exchange control

對外匯交易和資金流動並無重大限制。

資金可自由進出新加坡。政府對非居住者金融機構的新幣借貸設有若干限制，以防止新幣市場投機，但這些限制不適用於對個人和非金融機構（包括企業財務中心）的新幣借貸。

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。財務報表必須每年編製。

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

1.4 主要企業型態 Principal business entities

包括公開發行及私人有限公司、合夥企業（含有限合夥及有限責任合夥）、獨資企業、可變公司（可註冊之投資基金形式的法律實體）及外國公司分公司。

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

2.0 公司稅

Corporate taxation

稅率 Rates

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

2.1 稅務居住者身分 Residence

就所得稅而言，若公司的管理及控制是在新加坡行使，則該公司為新加坡稅務居住者。管理及控制權行使地通常為董事會會議召開地。

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

2.2 課稅基礎 Basis

新加坡採屬地主義課稅。課稅範圍包括在新加坡產生或來源於新加坡的所得，以及前一年度匯入或視同匯入新加坡的境外所得（但有特定例外）。

居住者及非居住者公司通常採用相同方式課稅，但居住者公司可享有各種租稅優惠，如特定境外所得免稅等。分公司與子公司採用相同方式課稅。

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

居住者及非居住者公司對新加坡產生或來源於新加坡的所得，以及匯入或視同匯入新加坡的境外所得須納稅，包括：營業或事業的收益或利潤、股利、利息或折扣、退休金及養老金、租金、權利金、保費及其他來自財產的利潤，以及未歸屬於上述類別的所得性質收益或利潤。

居住者公司若以股利、分公司利潤及勞務所得形式匯回的境外所得可免稅，但須符合下列條件：該所得於收到或被視為收到之當年度已於海外實際繳納法定稅率至少 15% 的所得稅。若境外所得因在該管轄區進行實質營運而直接獲得租稅優惠而免稅者，該筆所得將會被視為已滿足「課稅測試」，而不須於新加坡繳稅。

完全且專為產生收入而發生的收益性質支出，得於計算課稅所得時扣除。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 profits arising from property; and gains or profits of an income nature not falling within the above categories.

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

2.4.1 一般 General

標準公司所得稅稅率為 17%

部分免稅適用如下：一般應課稅所得中，首新幣 10,000 的 75% 及次新幣 190,000 的 50% 免稅。此外，符合資格的新設私人公司在其首三個連續課稅年度，首新幣 100,000 的應課稅所得可享 75% 免稅，次新幣 100,000 的應課稅所得可享 50% 免稅，但須符合特定條件。

The standard corporate income tax rate is 17%.

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

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

全球最低稅負（第二支柱） 新加坡已制定法規，大致符合經濟合作暨發展組織 OECD/G20 稅基侵蝕與利潤移轉包容性框架所發布的全球反稅基侵蝕原則 (GloBE)，確保年度合併營收達 7.5 億歐元以上的跨國企業集團適用 15% 的全球最低稅負。

跨國企業補足稅負實施所得涵蓋規則 (IIR) 及合格當地最低補充稅 (QDMTT) 適用於 2025 年 1 月 1 日或之後開始的會計期間。

新加坡國內稅務局 (IRAS) 表示，將考慮實施徵稅不足支出規則 (UTPR)。

Global minimum tax (Pillar Two) Singapore has enacted legislation that generally is in line with the global anti-base erosion (GloBE) rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise (MNE) groups with annual consolidated revenue of at least EUR 750 million.

An MNE top-up tax implementing the income inclusion rule (IIR) and a domestic top-up tax intended to be a qualified domestic minimum top-up tax (sometimes referred to as a QDMTT) apply for accounting periods beginning on or after 1 January 2025.

The Inland Revenue Authority of Singapore (IRAS) has indicated that the implementation of the UTPR (sometimes referred to as the undertaxed profit(s) rule or the undertaxed payments rule) will be considered later.

2.5 股利所得稅 Taxation of dividends

新加坡採單一層次公司所得稅制度，公司利潤繳納的公司所得稅為最終稅負。股東自新加坡居住者公司分配的股利免稅。

境外來源股利若在新加坡收取或視為收取時應課稅，除非符合特定條件。

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

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

2.6 資本利得稅 Capital gains

新加坡一般不課徵資本利得稅。自 2024 年 1 月 1 日起，來自出售或處分位於新加坡境外不動產或動產所產生的利得，若匯入或視為匯入新加坡，應按標準公司所得稅率課稅，除非符合特定條件，包括：出售方不屬於相關集團成員、非新加坡居住者且與新加坡無經濟關聯，或在新加坡具有充分的經濟實質（與處分智慧財產權相關者除外）。

Singapore generally does not tax capital gains. As from 1 January 2024, remittances or deemed remittances into Singapore of gains derived from the sale or disposal of immovable or movable property situated outside Singapore are subject to tax at the standard corporate income tax rate, unless certain conditions are met, including that the seller entity is not part of a relevant group, is not a Singapore resident and has no economic nexus with Singapore, or has adequate economic substance in Singapore (other than in relation to the disposal of an intellectual property right).

2.7 虧損 Losses

虧損可無限期結轉（未使用的捐贈除外，僅可結轉五年），但須符合「主要股東測試」。未使用的資本折讓結轉須同時符合主要股東測試及「營業持續性測試」。虧損及未使用的資本折讓（統稱「合格扣除額」）可往前遞延一年，但以新幣 100,000 為限，且須符合主要股東測試（當年度未使用的資本折讓額往前遞延時，亦須符合營業持續性測試）。

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

2.8 境外稅額扣抵 Foreign tax relief

某些類型的境外來源所得免徵新加坡公司所得稅（須符合特定條件）。新加坡給予居住者公司就來自於租稅協定國及非租稅協定國的所得在新加坡收取且應課稅者，其已繳納的國外稅額於當期應納稅額中扣抵。對於視為新加坡來源所得但依適用租稅協定特定條款允許在境外管轄區課稅所繳納的稅額，亦可享有稅額扣抵。扣抵額以該筆所得應納新加坡稅額或已繳納的國外稅額孰低者為限。境外稅額扣抵金額在符合特定條件下可先行加總後再行計算。

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 jurisdictions 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 an applicable 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.

2.9 參與免稅規定 Participation exemption

股東自新加坡居住者公司分配的股利免稅。如前述「股利課稅」所言，境外來源股利若在新加坡收取或視為收取時應課稅，除非符合特定條件。在 2027 年 12 月 31 日或之前處分其他公司普通股股權所產生的利得可免稅，但須符合下列條件：在處分前已合法且實質持有該股份連續至少 24 個月，且持有普通股比例達 20% 以上（但有特定例外情況）。雖然新加坡一般不課徵資本利得稅，但若納稅義務人經營股票或不動產交易業務，則出售股份或不動產的利得可能被視為一般所得。

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

2.10 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

提供各種租稅優惠措施予於新興產業、正在快速發展和擴張的企業、營運總部活動、金融服務、資產證券化、基金和基金經理、國際航運、國際貿易以及研發活動。

Various incentives are available for pioneer, development, and expansion companies; headquarter activities; financial services; asset securitization; funds 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（或課稅年）通常為曆年制，但公司須依據前一財務年度的結果申報納稅。新加坡採前一年度制課稅（例如：2024 年財務年度終了所得將於 2025 課稅年度課稅）。

The tax year (or YA) generally is the calendar year, although a company is required to file its tax return based on the results of its preceding financial year. Income is subject to tax in Singapore on a preceding year basis (e.g., income earned in the financial year ended in 2024 will be taxed in YA 2025).

3.2 合併申報 Consolidated returns

除非獲得豁免，否則不允許合併申報；每家公司須單獨申報公司所得稅。然而，集團虧損扣抵制度允許符合資格公司當年度未使用的虧損、未使用的資本折讓及未使用的捐贈，可抵銷同一集團內其他符合資格公司的課稅所得。符合資格的要件包括：公司必須在新加坡設立，且至少 75% 的股份直接或間接為集團內另一家在新加坡設立且具有相同會計年度終了日的公司所持有。

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

3.3 申報與繳納 Filing and payment

公司必須在財務年度終了後三個月內向新加坡國內稅務局申報預估應課稅所得。所有稅務申報必須於課稅年度 11 月 30 日前，就前一會計年度的所得以電子方式申報。新加坡國內稅務局在收到申報後將核發核定通知書。稅款通常應在核定通知書發出日後一個月內繳納。

Companies must submit their estimated chargeable income to the IRAS within three months from the end of their financial year. All tax returns must be filed electronically by 30 November of the YA for income earned in the preceding accounting year. The 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.

3.4 罰則 Penalties

逾期申報、未申報、逾期繳納或未繳納稅款者，將被處以罰鍰。

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

3.5 解釋函令 Rulings

納稅義務人可就特定交易或安排的稅務影響向新加坡國內稅務局申請預先核釋。另可申請預先訂價協議（APAs）。

A taxpayer can request an advance ruling from the IRAS on the tax consequences of a particular transaction or arrangement. Advance pricing agreements (APAs) also are available.

4.0 個人稅務

Individual taxation

稅率 Rates

居住者個人所得稅率 Resident individual income tax rate	應課稅所得（新幣） Chargeable income (SGD)	稅率 Rate	累計應納稅額（新幣） Cumulative tax payable (SGD)
	首 First 20,000	0%	0
	次 Next 10,000	2%	
	首 First 30,000		200
	次 Next 10,000	3.5%	
	首 First 40,000		550
	次 Next 40,000	7%	
	首 First 80,000		3,350
	次 Next 40,000	11.5%	
	首 First 120,000		7,950
	次 Next 40,000	15%	
	首 First 160,000		13,950
	次 Next 40,000	18%	
	首 First 200,000		21,150
	次 Next 40,000	19%	
	首 First 240,000		28,750
	次 Next 40,000	19.5%	
	首 First 280,000		36,550
	次 Next 40,000	20%	
	首 First 320,000		44,550
	次 Next 180,000	22%	
	首 First 500,000		84,150
	次 Next 500,000	23%	
	首 First 1,000,000		199,150
	超過 1 百萬 Over 1,000,000	24%	

非居住者個人所得稅率：
Nonresident individual income tax rate

就受僱所得採用以下兩者中較高者：(1) 15% 固定稅率（不得扣除個人免稅額），或 (2) 比照居住者適用累進稅率並得扣除免稅額，其他所得以 24% 固定稅率計算
Higher of (i) flat rate of 15% with no personal reliefs or (ii) progressive rates as for residents with reliefs (for employment income) and 24% (for other income)

資本利得稅率
Capital gains tax rate

0%

4.1 稅務居住者身分 Residence

新加坡公民如通常居住於新加坡，除與居住者身分相符的暫時離境外，視為新加坡稅務居住者。外國個人若在課稅年度前一日曆年度符合下列情形之一者，視為新加坡稅務居住者：(i) 在新加坡實際居留或在新加坡從事受僱工作（擔任公司董事除外）183 天以上，或(ii) 通常居住於新加坡。

外國人在新加坡的受僱期間若涵蓋至少連續三個課稅年度，即使在抵達年度、離境年度或兩者皆在新加坡停留未滿 183 天，基於優惠考量，該三個課稅年度均可視為新加坡稅務居住者。

受僱人在抵達年度於新加坡從事受僱工作未滿 183 天，但預期將在跨越兩個連續日曆年度期間於新加坡從事至少 183 天的連續受僱工作者，該兩個課稅年度均得以居住者身分課稅。

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

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

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

4.2 課稅基礎 Basis

新加坡個人稅務居住者，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。新加坡個人稅務居住者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。非稅務居住者之個人只需就發生於或來源於新加坡之所得繳納所得稅。

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.

4.3 課稅所得 Taxable income

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

Taxable income: 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

稅務居住者之課稅所得如果超過新幣 2 萬元，將如前表按 2%~24% 之累進稅率課稅。

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

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

Residents deriving chargeable income above SGD 20,000 are taxed at progressive rates ranging from 2% to 24% as detailed in the table above.

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

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

4.5 資本利得 Capital gains

新加坡不對個人的資本利得課稅。

Singapore does not tax capital gains derived by individuals.

4.6 扣除額與免稅額 Deductions and allowances

居住者及非居住者個人捐贈予受核准公益機構的捐款可列為扣除額。但個人免稅額及稅額扣抵僅給予居住者個人。個人免稅額可從課稅所得中扣除以計算應課稅所得。稅額扣抵則自應納稅額中扣除以確定個人最終納稅義務。個人每一課稅年度可申請的個人所得稅免稅額總額以新幣 80,000 元為上限。

自 2025 所得年度（2026 課稅年度）起，取消原有的進修費用免稅優惠。

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

The relief previously available for the costs of course fees is abolished as from income year 2025 (YA 2026).

4.7 境外稅額扣抵 Foreign tax relief

個人就同一來源所得同時在新加坡及境外管轄區被課稅時，通常適用新加坡國內稅法規定，若該所得被認定為新加坡來源所得，一般不得在新加坡申請外國已納稅額扣抵。

若符合特定條件，可依據新加坡與境外管轄區簽訂的租稅協定獲得免稅。在特定情況下，對於同時在新加坡及境外管轄區課稅的所得所繳納的外國稅額，經新加坡國內稅務局逐案審查後可能准予扣抵。新加坡國內稅務局可能要求提供額外資料或文件。任何准予的扣抵額以該筆境外所得應納新加坡稅額或已繳納的外國稅額孰低者為限。

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.

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 is limited to the lower of the Singapore tax payable on the foreign income or the foreign tax paid.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度為日曆年。

The tax year is the calendar year.

5.2 申報主體 Filing status

每個人（包括共同居住的已婚夫妻）都必須單獨申報所得稅。

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

5.3 申報與繳納 Filing and payment

個人必須就前一年度的所得於次年 4 月 15 日前申報，若採電子申報則為 4 月 18 日前。新加坡國內稅務局在收到申報後將核發核定通知書。稅款通常應在核定通知書發出日後一個月內繳納。

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 罰則 Penalties

逾期申報、未申報、逾期繳納或未繳納稅款者，將被處以罰鍰。

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

5.5 解釋函令 Rulings

納稅義務人可就特定交易或安排的稅務影響向新加坡國內稅務局申請預先核釋。

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

6.0 扣繳稅額

Withholding tax

稅率 Rates

給付類型 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% / 17%	0% / 15% / 24%
權利金 Royalties	0%	0%	10% / 17%	10% / 24%

6.1 股利 Dividends

新加坡不對股利課徵扣繳稅款。

Singapore does not impose withholding tax on dividends.

6.2 利息 Interest

支付予新加坡居住者的利息無須扣繳。支付予非居住者的利息通常須扣繳 15% 稅款，除非依據國內特定優惠規定可予免稅（廣泛適用於經核准之銀行或特許金融公司的存款所獲得的利息，以及自合格債務證券和合格專案債務證券的利息等）。該 15% 扣繳稅款為最終稅負，適用於非居住者自新加坡境外營業所產生且與新加坡常設機構無實際關聯的利息。支付予非居住者公司的其他利息若不符合最終稅率或免稅規定者（包括來自新加坡營業或與新加坡常設機構有實際關聯的利息），應按現行公司所得稅率（17%）扣繳。支付予非居住者個人的特定利息若不符合 15% 最終稅率或國內優惠規定者，應按 24% 課稅。稅率可能依據適用的租稅協定降低。

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 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 subject to withholding tax at the prevailing corporate income tax rate (17%). Certain interest paid to nonresident individuals that does not qualify for the 15% final rate or a domestic concession is taxed at 24%. The rate may be reduced under an applicable tax treaty.

6.3 權利金 Royalties

支付予新加坡居住者的權利金無須扣繳。支付予非居住者的權利金通常須扣繳 10% 稅款。該 10% 扣繳稅款為最終稅負，適用於非居住者自新加坡境外營業所產生且與新加坡常設機構無實際關聯的權利金。支付予非居住者公司的其他權利金若不符合最終稅率者（包括來自新加坡營業或與新加坡常設機構有實際關聯的權利金），應按現行公司所得稅率（17%）扣繳。支付予非居住者個人的款項，應按淨所得 24% 或總權利金 10% 兩者中較低者扣繳。稅率可能依據適用的租稅協定降低。

Royalties paid to a Singapore resident are not subject to withholding tax. Royalties paid to a nonresident generally are subject to a 10% withholding tax. 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 (including royalties derived from a business in Singapore or effectively connected to a Singapore PE) are subject to withholding tax at the prevailing corporate income tax rate (17%). Payments to nonresident individuals are subject to withholding tax of the lower of 24% on net income or 10% on the gross royalties. The rate may be reduced under an applicable tax treaty.

6.4 技術服務費 Fees for technical services

支付予新加坡居住者的技術服務費無須扣繳。支付予非居住者（個人除外）在新加坡提供技術服務的款項須扣繳 17% 稅款，除非依據適用的租稅協定降低稅率。這包括提供與科學、技術、工業或商業知識或資訊之應用或使用有關的協助或服務之費用；或貿易、事業或專業之管理或管理協助的費用，除非該服務完全在新加坡境外提供，且非透過在新加坡的營業或常設機構執行。對於非居住者個人，應按總所得 15% 扣繳，除非個人選擇按淨所得 24% 課稅。

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

6.5 分支機構盈餘匯出稅 Branch remittance tax

無分支機構盈餘匯出稅。

There is no branch remittance tax.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

移轉訂價指引涵蓋常規交易原則之應用、文據要求、預先訂價協議程序，以及相互協議程序指引。新加坡國內稅務局另針對跨國企業集團的商品行銷與貿易活動及集中化活動等特定主題發布移轉訂價指引。若新加坡國內稅務局作出移轉訂價調整，可能須加徵 5% 附加費。

新加坡已導入國別報告提交規範並且有須提交移轉訂價文據之要求（請詳參「揭露要求」段落）。

Transfer pricing guidelines cover the application of the arm's length principle, documentation requirements, APAs, and requests to invoke the mutual agreement procedure under Singapore's tax treaties. The IRAS also has issued transfer pricing guidelines for special topics relating to commodity marketing and trading activities and centralized activities in MNE groups. Transfer pricing adjustments made by the IRAS may be subject to an additional surcharge of 5%.

Singapore has introduced country-by country (CbC) reporting requirements and has mandatory transfer pricing documentation requirements (see "Disclosure requirements," below).

7.2 利息扣除限制 Interest deduction limitations

利息支出的扣除通常取決於貸款的特定用途。為收入目的（如融資購買存貨）而取得的貸款，其利息可予扣除。為購買資本性資產而產生的貸款利息，在該資本性資產用於產生須繳納新加坡所得稅的收入範圍內可予扣除。若僅部分貸款用於產生收入目的，則利息支出可按比例分攤。

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

7.3 受控外國公司 Controlled foreign companies

無受控外國公司規則。

There are no controlled foreign company rules.

7.4 反混合錯配規定 Anti-hybrid rules

無反混合法規。然而，新加坡國內稅務局已就混合工具的所得稅處理提供指引，包括用於判定其是否為債務或權益工具的一般考量因素。

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

新加坡無經濟實質要求（除了與境外不動產或動產的出售或處分所產生且匯入或視為匯入新加坡的利得免稅相關規定外），但新加坡國內稅務局在核發居住者證明前會考量特定相關要素。

Singapore does not have economic substance requirements (other than in relation to the non-taxation of gains derived from the sale or disposal of immovable or movable property situated outside Singapore and remitted or deemed remitted to Singapore) although the IRAS will consider certain factors before granting a residency certificate.

7.6 揭露要求 Disclosure requirements

新加坡納稅義務人若財務報表揭露的關係人交易金額超過新幣 1,500 萬元，必須向新加坡國內稅務局填報並提交關係人交易表。符合特定條件的新加坡總部跨國企業集團亦須準備並向新加坡國內稅務局提交國別報告。新加坡總部跨國企業集團須在相關財務年度終了後三個月內，通知新加坡國內稅務局其提交國別報告的義務。未符合避風港規定之公司須遵守移轉訂價文據要求，未遵循規定者可能被處以罰鍰。

A Singapore taxpayer must complete and submit a related party transaction form to the IRAS where the value of related party transactions disclosed in the financial statements exceeds SGD 15 million. Singapore-headquartered MNE groups fulfilling certain conditions also are required to prepare and submit CbC reports to the IRAS. Singapore-headquartered MNE groups must also notify the IRAS of their obligation to file a CbC report within three months from the end of the relevant financial year. Transfer pricing documentation requirements apply for companies, subject to safe harbor provisions. Penalties may be imposed for noncompliance.

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

新加坡訂有一般反避稅條款。若認定某項安排為避稅安排，將就應納稅額或應納稅捐，或應補徵的稅額或稅捐加徵 50% 附加費。此附加費適用於所得稅、印花稅及商品及服務稅（GST）。

Singapore has a general anti-avoidance provision. A 50% surcharge is imposed on the amount of tax or duty payable, or additional tax or duty payable where an arrangement is found to be a tax avoidance arrangement. The surcharge applies for income tax, stamp duty, and goods and services tax (GST) purposes.

8.0 加值型營業稅

Value added tax

商品及服務稅率 Goods and services tax rates

標準稅率 Standard rate 9%

減免稅率 Reduced rate 0%

8.1 應稅交易 Taxable transactions

新加坡對大多數商品及服務的供應，以及所有進口至新加坡的商品課徵商品及服務稅（類似歐式加值型營業稅），除非該商品依進口商品及服務稅減免規定進口或屬免稅項目。對於某些自境外進口的服務，若新加坡接受者為已登記商品及服務稅的營業人且無法全額扣抵其產生的商品及服務稅，或接受者未登記商品及服務稅且境外供應商提供的是規定的數位服務（如線上遊戲、線上媒體訂閱）時，亦須課徵商品及服務稅。

某些進口的非數位服務亦須課徵商品及服務稅。非數位服務係指不屬於數位服務定義範圍的服務，但可遠程提供或接收之服務（如線上指導、遠距醫療服務及境外虛擬演唱會的直播串流）。

Singapore imposes GST, which is similar to a European-style VAT, on the supply of most goods and services, and on all goods imported into Singapore unless the goods are imported via an import GST relief or are exempt. GST also is imposed on certain services imported from overseas, where the Singapore recipient is a GST-registered business and is unable to recover all of the GST it incurs, or where the recipient is not registered for GST and the supply from the overseas supplier is a prescribed digital service (e.g., online gaming, online media subscriptions).

GST also is imposed on certain imported non-digital services. Non-digital services are services that do not fall within the definition of digital services that may be supplied and received remotely (e.g., online coaching, telemedicine services, and livestreaming of virtual concerts performed outside Singapore).

8.2 稅率 Rates

標準稅率為 9%。國際服務及商品出口適用零稅率。特定金融服務的提供、住宅不動產的銷售及出租、投資用貴金屬的進口及境內供應，以及數位代幣的供應免徵商品及服務稅。

The standard rate is 9%. A zero rate applies to 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

除特定豁免外，年度應稅營業額超過新幣 100 萬元或預期未來 12 個月將超過新幣 100 萬元者，必須辦理商品及服務稅登記。若某人符合下列情形，依反向課稅規定亦須辦理登記：(i) 即使已登記商品及服務稅，也無法全額扣抵其產生的商品及服務稅，且 (ii) 在一日曆年度接受進口服務的價值超過新幣 100 萬元，或預期未來 12 個月將超過新幣 100 萬元。

納稅義務人即使年度應稅營業額未超過新幣 100 萬元，亦可申請自願登記。一旦自願登記後，納稅義務人必須維持登記至少兩年，並符合其他特定條件。

境外供應商提供數位服務的全球年度營業額超過新幣 100 萬元，且對新加坡未登記商品及服務稅的客戶提供數位服務的年度收入超過新幣 10 萬元，或預期未來 12 個月將超過新幣 10 萬元者，必須依境外供應商登記制度（OVR）辦理商品及服務稅登記。

境外供應商若符合下列情形，必須依境外供應商登記制度辦理商品及服務稅登記：(i) 一日曆年度的全球營業額超過或預期將超過新幣 100 萬元，且 (ii) 對新加坡提供遠距服務及低價值商品的價值 (B2C)，在一日曆年度超過或預期將超過新幣 10 萬元。對新加坡提供的遠距服務及低價值商品 (B2C)，係指對屬於新加坡未登記商品及服務稅的客戶提供遠距服務及低價值商品。

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 (i) would not be entitled to recover all of the GST incurred if registered for GST and (ii) 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.

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.

Overseas suppliers with (i) global turnover exceeding or expected to exceed SGD 1 million in a calendar year and (ii) a value of business-to-consumer (B2C) supplies of remote services and low-value goods to Singapore exceeding or expected to exceed SGD 100,000 in a calendar year, are required to register for GST under the OVR regime. B2C supplies of remote services and low-value goods to Singapore refer to supplies of remote services to non-GST-registered customers belonging in Singapore and supplies of low-value goods to customers who are not registered for GST in Singapore.

8.4 申報與繳納 Filing and payment

已登記的納稅義務人須在相關規定會計期間終了後一個月內，向稅務當局提交季度商品及服務稅申報（但可選擇按月申報）。該申報期間的應納稅額必須在申報截止日前繳納。應退稅款通常應在商品及服務稅申報提交日起一個規定會計期間內收到。依境外供應商登記制度提交的商品及服務稅申報僅供繳納用途，依該制度登記的供應商無權申請進項稅額退還。

逾期申報、未申報、逾期繳納或未繳納稅款者，將被處以罰鍰。

A registered taxable person is required to file a quarterly GST return with the Comptroller of GST (but may opt to file monthly) 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 should be received within a period equivalent to the prescribed accounting period, calculated from the date the GST return is submitted. GST returns submitted under the OVR regime are for payment purposes only and suppliers registered under the regime are not entitled to submit claims for input tax refunds.

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

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會保險 Social security

身為新加坡公民或新加坡永久居住者（依移民法規）且在新加坡工作的雇主及受僱人必須提撥中央公積金（CPF）。每位雇主必須向中央公積金局登記，並代表自己及其受僱人提撥及繳納每月中央公積金。受僱人應負擔的提撥金額透過薪資扣除方式收取。

提撥金額的計算，自 2025 年 1 月 1 日起適用每月普通工資上限新幣 7,400 元（自新幣 6,800 元調升）及年度總工資上限新幣 102,000 元。目前中央公積金年度薪資上限並無變動提案，但會定期檢討以確保持續涵蓋大多數中央公積金會員。

55 歲以下受僱人的提撥率最高為 20%。受僱人取得永久居住者身分後的前兩年可能適用階梯式費率。雇主的法定提撥率最高為 17%。

55 歲以上至 60 歲的受僱人，2025 年的提撥率為：受僱人 17%，雇主 15.5%。隨著 55 歲以上會員的特別帳戶（SA）將於 2025 年 1 月下半月關閉，特別帳戶的儲蓄將全數分配至退休帳戶直到足額退休金，超過部分則轉入普通帳戶。

60 歲以上至 65 歲的受僱人，總提撥率為 23.5%，其中受僱人提撥 11.5%，雇主提撥 12%。

65 歲以上至 70 歲的受僱人，總提撥率為 16.5%，其中受僱人提撥 7.5%，雇主提撥 9%。

70 歲以上的受僱人，總提撥率為 12.5%，其中受僱人提撥 5%，雇主提撥 7.5%。

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.

To calculate the contributions, a monthly ordinary wage ceiling of SGD 7,400 applies as from 1 January 2025 (increased from SGD 6,800) and a total annual wage ceiling of SGD 102,000. No changes are currently proposed to the CPF annual salary ceiling but it is reviewed periodically to ensure it continues to cover the broad majority of CPF members.

For employees aged up to 55 years, employee contributions are payable at a rate of up to 20%. 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 employees aged over 55 and up to 60 years, the contribution rates for 2025 are 17% for the employee and 15.5% for the employer. With the closure of the special account (SA) in the second half of January 2025 for members aged 55 and above, savings in the SA are fully allocated to the retirement account up to the full retirement sum, with any excess transferred to the ordinary account.

For employees aged over 60 and up to 65 years, the total contribution rate is 23.5%, with 11.5% contributed by the employee and 12% by the employer.

For employees aged over 65 and up to 70 years, the total contribution rate is 16.5%, with 7.5% contributed by the employee and 9% by the employer.

For employees aged over 70 years, the total contribution rate is 12.5%, with 5% contributed by the employee and 7.5% by the employer.

9.2 薪酬稅 Payroll tax

無薪資稅。

There is no payroll tax.

9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.4 不動產稅 Real property tax

新加坡對所有不動產課徵財產稅，所有權人須於年初繳納年度稅款。不動產包括建屋發展局組屋、房屋、辦公室、工廠、商店及土地。

年度財產稅係按財產稅部門認定的不動產年度總值的百分比計算。自住住宅採累進稅率，從 0% 至 32% 不等，年度價值在新幣 12,000 元以下適用 0% 稅率，超過新幣 140,000 元的部分適用 32% 稅率。其他住宅物業稅率從 12% 至 36% 不等。非住宅物業採 10% 單一稅率。開發中土地在某些情況下可能獲得財產稅免稅。

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 32% for owner-occupied residential property, with the 0% rate applying to annual values up to SGD 12,000 and the 32% rate applying to amounts exceeding SGD 140,000. Rates for other residential property range from 12% to 36%. A flat 10% rate applies to nonresidential property. Property tax exemptions may be granted for land under development in certain cases.

9.5 轉讓稅 Transfer tax

無轉讓稅。

There is no transfer tax.

9.6 印花稅 Stamp duty

印花稅僅適用於與股票及股份、不動產有關的文書（書面或電子形式）。這包括抵押權及股份的出售，以及不動產的租賃。

從價印花稅適用於平均年租金超過新幣 1,000 元的不動產租賃或租賃協議。平均年租金不超過新幣 1,000 元的租賃免徵印花稅。

買方印花稅（BSD）就購買住宅物業最高課徵 6%，購買非住宅物業最高課徵 5%。某些購買或取得住宅物業（包括住宅用地）的個人及實體須繳納額外買方印花稅（ABSD），稅率依買方類別介於 5% 至 60% 之間。買方印花稅及額外買方印花稅均按購買價格或市場價值孰高者計算。

賣方印花稅（SSD）就工業物業最高課徵 15%，住宅物業最高課徵 12%，實際稅率依持有期間及取得日期而定。

購買股票及股份的買方印花稅為市場價值或購買價格孰高者的 0.2%。取得主要（直接或間接）擁有新加坡住宅物業的公司股權時，亦可能須繳納額外的轉讓稅（買方須繳納買方印花稅及額外買方印花稅，賣方須繳納賣方印花稅）。

在新加坡證券交易所上市的無實體股票轉讓通常免徵印花稅。某些情況下可享有印花稅減免，但須符合條件。

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

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

Buyer's stamp duty (BSD) is at up to 6% on acquisitions of residential properties and up to 5% on acquisition 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 60%, 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 stocks 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 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

無繼承稅或遺產稅。

There is no inheritance tax or estate tax.

9.9 其他 Other

公司應繳納的其他稅負包括特定產業每位外籍勞工的勞工稅，以及對所有受僱人每月總薪酬首新幣 4,500 元課徵 0.25% 的技能發展稅（最低新幣 2 元）。

公司及 / 或個人另須就電影租賃、娛樂、觀光旅館及餐廳、碳排放及機場離境等繳納稅款。

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

新加坡已簽署超過 90 個全面性租稅協定。防止稅基侵蝕及利潤移轉措施之多邊公約（BEPS MLI）於 2019 年 4 月 1 日在新加坡生效。

Singapore has concluded over 90 comprehensive tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Singapore on 1 April 2019.

11.0 稅務機關

Tax authorities

新加坡國內稅務局（IRAS）。

Inland Revenue Authority of Singapore (IRAS).

馬來西亞稅務重點

Malaysia Tax Highlights



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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

馬來西亞令吉 (MYR)

Malaysian Ringgit (MYR)

1.2 外匯管制 Foreign exchange control

馬來西亞依循中央銀行發布的外匯管理條例實施外匯管制制度。資本、收益、股利、權利金、租金和佣金的匯回均可自由進行。

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

馬來西亞財務報告準則 (MFRS) 對非私營企業強制實施。

馬來西亞私營企業報告準則 (MPERS) 對私營企業強制實施，然而選擇完全採用 MFRS 的私營企業除外。

Malaysian Financial Reporting Standards (MFRS) are mandatory for nonprivate entities.

Malaysian Private Entities Reporting Standards (MPERS) are mandatory for private entities, except for private entities that opt to adopt MFRS in their entirety.

1.4 主要企業型態 Principal business entities

這些包括公開及私人有限公司、商業信託、有限責任合夥、合夥、獨資企業及外國公司分公司。

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

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	24% (一般情況 in general)
分支機構稅率 Branch tax rate	24% (一般情況 in general)
資本利得稅率 Capital gains tax rate	視情況而定 Varies

2.1 稅務居住者身分 Residence

若公司的管理和控制是在馬來西亞行使，則該公司為馬來西亞稅務居住者。

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

2.2 課稅基礎 Basis

居住者公司和有限責任合夥對於在馬來西亞產生或來源自馬來西亞的所得，以及一般在馬來西亞收到的境外所得須繳納稅款。2022 年 1 月 1 日至 2026 年 12 月 31 日期間，居住者公司和有限責任合夥收到的境外股利所得，若符合「選項 A」或「選項 B」的條件，可免稅。選項 A 要求境外股利所得在原始管轄區已被課稅，且該管轄區在股利課稅年度的最高公司稅率至少為 15%；選項 B 則要求居住者公司或有限責任合夥須符合經濟實質要求。所有馬來西亞非居住者收到的所有境外來源所得均免稅。

分公司常與子公司的稅務處理方式相同。由於在馬來西亞的外國公司分公司一般被視為非居住者（除非能確認其管理和控制是在馬來西亞行使），其根據在馬來西亞提供服務的專案合約所取得的所得，付款人可能須按 10%（用於非居住者承包商應納稅款）加 3%（用於非居住者承包商的員工）的稅率代扣稅款，此可抵減應納所得稅。非居住者通常也不符合投資獎勵和免稅資格。

Resident companies and limited liability partnerships are taxed on income accruing in or derived from Malaysia and generally are taxed on income received in Malaysia from outside Malaysia. Foreign-source dividend income received by resident companies and limited liability partnerships from 1 January 2022 to 31 December 2026 is tax exempt if the conditions of "option A" or "option B" are fulfilled. Option A requires the foreign-source dividend income to have been subjected to tax in the jurisdiction of origin and the headline tax rate (the highest corporate tax rate in the jurisdiction of origin in the year the dividend is taxed) to be at least 15%, while option B requires the resident company or limited liability partnership to comply with the economic substance requirements. All nonresidents in Malaysia are exempt from the imposition of tax on all foreign-source income received.

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 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

課稅所得包括所有來源自馬來西亞的收入，包括企業獲利或收益、股利、利息、租金、權利金、保費或其他收入。從馬來西亞境外獲得並在馬來西亞收到的所得（即境外來源所得）也是課稅所得，但 2022 年 1 月 1 日至 2026 年 12 月 31 日期間，居住者公司和有限責任合夥收到的境外股息所得，在符合特定條件下可免稅（見上述「課稅基礎」）。

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

2.4 稅率 Rate

2.4.1 一般稅率 General

標準公司稅率為 24%。對於符合條件的中小型企業（MSMEs）（即在馬來西亞註冊成立、實收資本不超過 250 萬令吉、不屬於含有超過此資本門檻公司的集團，且當年度來自營運產生的總收入不超過 5,000 萬令吉的公司），其首 15 萬令吉的應課稅所得稅率為 15%，15 萬零 1 令吉至 60 萬令吉的應課稅所得稅率為 17%。超過 60 萬令吉的部分按現行標準稅率 24% 課稅。如果 MSME 在當年度基期開始時的普通股實收資本直接或間接由一家或多家在馬來西亞境外註冊成立的公司或一個或多個非馬來西亞公民的個人擁有超過 20%，將無法適用優惠稅率。

The standard corporate tax rate is 24%. The rate for resident micro, small, and medium-sized enterprises (MSMEs) (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 15% on the first MYR 150,000 of chargeable income and 17% on chargeable income from MYR 150,001 to MYR 600,000. Any amount in excess of MYR 600,000 is taxed at the prevailing standard tax rate of 24%. The preferential tax rates for MSMEs will be denied if more than 20% of the paid-up capital in respect of ordinary shares of the MSME at the beginning of the basis period for a YA is directly or indirectly owned by one or more companies incorporated outside Malaysia or by one or more individuals who are not citizens of Malaysia.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

納閩公司在納閩從事貿易與商業活動，若符合相關法規規定的實質要求，即可按經查核後之所得額課徵 3% 所得稅。否則，將適用標準公司稅率 24%。

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.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

馬來西亞正在實施與 OECD/G20 稅基侵蝕和利潤轉移包容性框架發布的全球反稅基侵蝕（GloBE）或「第二支柱」模型規則基本一致的規定，目的是確保年度合併收入至少 7.5 億歐元的跨國企業集團達到 15% 的全球最低稅負水平。跨國企業補充稅款（即所得涵蓋規則）自 2025 年 1 月 1 日起生效。目前尚無官方指示何時將在馬來西亞實施徵稅不足支出規則。馬來西亞也選擇採用國內補充稅款（擬作為合格當地最低補充稅），自 2025 年 1 月 1 日起生效。

Malaysia is in the process of implementing rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million. A multinational top-up tax (i.e., an income inclusion rule) is effective as from 1 January 2025. There has been no official indication thus far as to when an undertaxed profits rule would be implemented in Malaysia. Malaysia also has opted to adopt a domestic top-up tax (which is intended to be a qualified domestic minimum top-up tax) that is effective as from 1 January 2025.

2.5 股利所得稅 Taxation of dividends

馬來西亞所有公司都必須採用單一課稅制度 (STS)。在 STS 下公司支付的股利不課稅（個人股東收到超過 10 萬令吉的年度股利收入除外；請參閱下文「個人稅務」中的「課稅所得」）。

All companies in Malaysia are required to adopt the single-tier system (STS). Dividends paid by companies under the STS are not taxable (except for certain annual dividend income exceeding MYR 100,000 received by individual shareholders; see "Taxable income" under "Individual taxation," below).

2.6 資本利得稅 Capital gains

處分位於馬來西亞的不動產所產生的利得可能在馬來西亞須繳納不動產利得稅 (RPGT)，除非該利得須繳納資本利得稅 (CGT，下文將進一步討論)。在適用 RPGT 的情況下，對於在馬來西亞註冊成立的公司，取得後三年內處分不動產的稅率為 30%。取得後第四年和第五年處分的稅率分別為 20% 和 15%，取得後第六年及以後處分的稅率為 10%。對於在馬來西亞境外註冊成立的公司，五年內處分的稅率為 30%，第六年及以後處分的稅率為 10%。根據《1990 年納閩商業活動稅法》(LBATA) 第 2B 條定義從事商業活動的納閩實體，對處分不動產公司的股份須繳納 RPGT。

CGT 可能適用於公司（及特定其他法律實體）處分資本資產的情況，稅率取決於公司取得資本資產的時間以及資本資產是否位於馬來西亞境內或境外。對於位於馬來西亞的資本資產，僅處分馬來西亞註冊成立的非上市公司股份和在馬來西亞境外註冊成立的持有位於馬來西亞不動產或另一受控公司股份的受控公司股份所產生的利得或利潤須繳納 CGT。

CGT 稅率如下：

- 2024 年 1 月 1 日前取得的位於馬來西亞的資本資產，根據納稅人的選擇，按處分應課稅所得的 10% 或按總處分價格的 2% 課稅；
- 2024 年 1 月 1 日或之後取得的位於馬來西亞的資本資產，按處分應課稅所得的 10% 課稅；以及
- 上述以外的資本資產（即位於馬來西亞境外的資本資產），對於在馬來西亞收到的來自馬來西亞境外處分的應課稅所得，按納稅人的現行所得稅率（目前公司為 24%）課稅。

然而，已頒布一項免稅令，規定如果符合特定經濟實質要求，居住者公司（從事銀行、保險、海運或空運業務的公司除外）在 2024 年 1 月 1 日至 2026 年 12 月 31 日期間在馬來西亞收到的來自處分位於馬來西亞境外的資本資產（智慧財產權除外）所產生的利得或利潤可能符合 CGT 免稅資格。

Gains derived from the disposal of real property located in Malaysia may be subject to real property gains tax (RPGT) in Malaysia, unless the gains are subject to capital gains tax ((CGT), discussed further below). Where RPGT applies, for a company incorporated in Malaysia, the rate is 30% for disposals of real 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. A Labuan entity carrying on a business activity, as defined in section 2B of the Labuan Business Activity Tax Act 1990 (LBATA), is subject to RPGT on the disposal of shares in a real property company.

CGT may apply on the disposal of capital assets by companies (and certain other legal entities), at a rate depending on when the capital assets were acquired by the company and whether the capital assets are located in Malaysia or abroad. With respect to capital assets located in Malaysia, only gains or profits from the disposal of unlisted shares of companies incorporated in Malaysia and shares of controlled companies incorporated outside Malaysia that hold real property located in Malaysia or shares of another controlled company are subject to CGT.

The CGT rates are as follows:

- Capital assets located in Malaysia that were acquired before 1 January 2024 are subject to tax at a rate of 10% on the chargeable income from the disposal or a rate of 2% on the gross disposal price, depending on the taxpayer's election;
- Capital assets located in Malaysia that are acquired on or after 1 January 2024 are subject to tax at a rate of 10% on the chargeable income from the disposal; and
- Capital assets other than those above (i.e., capital assets located outside Malaysia) are subject to tax at the prevailing income tax rate for the taxpayer (currently, 24% for companies) on the chargeable income from the disposal received in Malaysia from outside Malaysia.

However, an exemption order has been gazetted to provide that if certain economic substance requirements are fulfilled, gains or profits received in Malaysia during the period from 1 January 2024 to 31 December 2026 that are derived from the disposal of capital assets located outside Malaysia (except for intellectual property rights) by resident companies (except for companies carrying on the business of banking, insurance, sea transport, or air transport) may qualify for a CGT exemption.

2.7 虧損 Losses

虧損可自以後核定年度連續 10 年內扣抵（休眠公司的公司所有權發生重大變更的情況除外）。不允許虧損回溯。

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

2.8 境外稅額扣抵 Foreign tax relief

已繳納的境外稅款可抵減當期的馬來西亞稅款（在沒有租稅協定的情況下，限於境外已繳納稅款的 50%），但抵減額不得超過對該境外所得應繳納的馬來西亞稅款金額。

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.

2.9 參與免稅規定 Participation exemption

沒有參與免稅制度，但法律實體的國內股利免稅。

There is no participation exemption, but domestic dividends are tax exempt for legal entities.

2.10 控股公司制度 Holding company regime

投資控股公司（IHC）是指以投資活動，且從該等投資中取得的總收入不少於其總收入（不包括來自投資控股業務來源的總收入）80% 的公司。一般而言，對於 IHC，只有符合稅法中「可允許扣除之費用」定義的費用才有資格獲得稅收減免。

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 an investment holding business) 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.

2.11 租稅優惠 Incentives

各種租稅優惠適用於特定產業，如製造業、飯店業、醫療保健服務、資訊科技服務、生物科技、伊斯蘭金融、創業投資、旅遊業、節能和環保。租稅優惠包括長達 10 年的免稅期（新興產業資格）；投資稅收減免（即對長達 10 年的資本投資給予 60% 至 100% 的減免）；加速資本減免；雙重減除；以及再投資減免（即對與合格專案相關的資本投資給予 60% 的減免）。鼓勵向「工業 4.0」轉型的租稅優惠為加速資本減免和自動化設備減免，這涉及製造業及其相關服務採用「大數據」分析、自動機器人、工業物聯網等技術驅動因素。

A wide range of incentives are available for certain industries, such as manufacturing, hotels, healthcare services, information technology services, biotechnology, Islamic finance, venture capital, tourism, energy conservation, and environmental protection. Incentives include tax holidays of up to 10 years (pioneer status); investment tax allowances (i.e., a 60% to 100% allowance on capital investments made up to 10 years); accelerated capital allowances; double deductions; and reinvestment allowances (i.e., a 60% allowance on capital investments made in connection with qualifying projects). An incentive in the form of accelerated capital allowances and automation equipment allowances is available to encourage the transformation to "Industry 4.0," which involves the adoption of technology drivers such as "big data" analytics, autonomous robots, industrial internet of things, etc., by the manufacturing sector and its related services.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度為財政年度（通常是會計年度）。

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

3.2 合併申報 Consolidated returns

不允許合併申報；每家公司都必須單獨提交稅務申報表。然而，在特定條件下，公司調整後虧損的 70% 可用於扣抵關聯企業的所得。可以轉讓的虧損通常限於營運的 12 個月財政年度內產生的虧損。

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 incurred during the 12-month fiscal year of operations.

3.3 申報與繳納 Filing and payment

馬來西亞實行自我評稅制度。預繳公司稅（預估稅）分 12 個月分期繳納。稅務申報表必須在公司會計年度結束後七個月內提交。

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 罰則 Penalties

違反稅法將處以罰款。

Penalties apply for failure to comply with the tax law.

3.5 解釋函令 Rulings

納稅人可以就特定交易的稅務處理請求預先函釋。稅務機關也會不定期發布公開函釋。

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

4.0 個人稅務

Individual taxation

稅率 Rates

個人所得稅率 Individual income tax rate	課稅所得（居住者，單位：令吉） Taxable income (of residents, in MYR)	稅率 Rate
	首 First 5,000	0%
	次 Next 15,000 (5,001-20,000)	1%
	次 Next 15,000 (20,001-35,000)	3%
	次 Next 15,000 (35,001-50,000)	6%
	次 Next 20,000 (50,001-70,000)	11%
	次 Next 30,000 (70,001-100,000)	19%
	次 Next 300,000 (100,001-400,000)	25%
	次 Next 200,000 (400,001-600,000)	26%
	次 Next 1,400,000 (600,001-2 百萬)	28%
	超過 2 百萬 Over 2 million	30%
資本利得稅率（公民 / 永久居住者） Capital gains tax rate (for citizens/permanent residents)		0%/ 15%/ 20%/ 30%
股利稅率（特定超過 10 萬令吉的年度股利所得） Dividend tax rate (for certain annual dividend income exceeding MYR 100,000)		2%

4.1 稅務居住者身分 Residence

個人若在一日曆年度內在馬來西亞居留至少 182 天，即被視為稅務居住者。或者，若個人在馬來西亞實際居留一天，且能與相鄰年度內至少連續 182 天的居留期間連結，亦可認為稅務居住者。

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

4.2 課稅基礎 Basis

個人須對來源自馬來西亞的所得繳納稅。政府公報公布的免稅令規定，從 2022 年 1 月 1 日至 2036 年 12 月 31 日，居住者個人（在馬來西亞經營合夥企業的居住者個人除外）收到的各類境外來源所得免稅，但前提是該所得在原始管轄區已被課稅。對於在馬來西亞經營合夥企業的居住者個人，2022 年 1 月 1 日至 2026 年 12 月 31 日期間收到的境外股利所得，若符合「選項 A」或「選項 B」的條件，可免稅。選項 A 要求境外股利所得在原始管轄區已被課稅，且該管轄區的名義稅率至少為 15%；選項 B 則要求居住者個人合夥人符合經濟實質要求。所有馬來西亞非居住者收到的所有境外來源所得均免稅。

Individuals are taxed on income derived from Malaysia. An exemption order published in the government gazette exempts from tax all types of foreign-source income received by resident individuals (except for resident individuals carrying on a partnership business in Malaysia) from 1 January 2022 to 31 December 2036, provided that the income has been subjected to tax in the jurisdiction of origin. Foreign-source dividend income received by resident individuals in relation to a partnership business in Malaysia from 1 January 2022 to 31 December 2026 is tax exempt if the conditions of "option A" or "option B" are fulfilled. Option A requires the foreign-source dividend income to have been subjected to tax in the jurisdiction of origin and the headline tax rate in the jurisdiction of origin to be at least 15%, while option B requires the resident individual partner to fulfill the economic substance requirements. All nonresidents in Malaysia are exempt from the imposition of tax on all foreign-source income received.

4.3 課稅所得 Taxable income

課稅所得包括所有來源自馬來西亞的收入，包括來自企業、就業、股利、利息、租金、權利金、保費或其他收入的利得或收益。就業所得包括大多數就業福利，無論是現金或實物形式。從馬來西亞境外獲得並在馬來西亞收到的所得（即境外來源所得）對在馬來西亞經營合夥企業的居住者個人也是應稅的，但在馬來西亞經營合夥企業的居住者個人在 2022 年 1 月 1 日至 2026 年 12 月 31 日期間收到的境外股利所得，在符合其他條件的情況下可免稅（見上述「課稅基礎」）。從 2025 評稅年度起，對個人股東（包括居住者個人、非居住者個人和通過名義持有人持有股份的個人）收到的被視為來源自馬來西亞且超過 10 萬令吉的特定年度股利所得，徵收 2% 的稅率。首 10 萬令吉的年度股利所得免稅。

Taxable income comprises all earnings derived from Malaysia, including gains or profits from businesses, employment, dividends, interest, rents, royalties, premiums, or other earnings. Employment income includes most employment benefits, whether in cash or in kind. Income derived from outside Malaysia and received in Malaysia (i.e., foreign-source income) also is taxable for resident individuals carrying on a partnership business in Malaysia, except for foreign-source dividend income received by resident individuals in relation to a partnership business in Malaysia from 1 January 2022 to 31 December 2026, which is tax exempt, subject to other conditions being fulfilled (see "Basis," above). Effective as from YA 2025, a 2% tax rate is imposed on certain annual dividend income deemed to be derived from Malaysia that exceeds MYR 100,000 and that is received by individual shareholders (including resident individuals, nonresident individuals, and individuals who hold shares through nominees). The first MYR 100,000 of annual dividend income is exempt from tax.

4.4 稅率 Rates

對居住者個人按累進稅率徵收所得稅，最高稅率為 30%。不符合居住者身分要求的個人按統一稅率 30% 課稅。特定股利所得按 2% 的稅率課稅（見上述「課稅所得」）。

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%. Certain dividend income is taxed at a 2% rate (see "Taxable income," above).

4.5 資本利得 Capital gains

個人取得的資本利得在馬來西亞不課稅，但處分位於馬來西亞的不動產或出售不動產公司股份所產生的利得除外。取得後三年內處分該財產的稅率為 30%。取得後第四年和第五年處分的稅率分別為 20% 和 15%。取得後第六年及以後處分的稅率為 0%。對於非公民且非永久居住者個人的處分，取得後五年內和五年後處分的稅率分別為 30% 和 10%。一般而言，公民或永久居住者可選擇在一生中對一處住宅財產的處分所得的資本利得申請免稅。

Capital gains derived by individuals are not taxed in Malaysia, except for gains derived from the disposal of real property located in Malaysia 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. The rate for disposals in the sixth year after the date of acquisition or thereafter is 0%. 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 a tax exemption for capital gains on the disposal of one residential property during a lifetime.

4.6 扣除額與免稅額 Deductions and allowances

可提供各種免稅額和個人扣除額。

Various allowances and personal deductions are available.

4.7 境外稅額扣抵 Foreign tax relief

已繳納的境外稅款可抵減當期的馬來西亞稅款（在沒有租稅協定的情況下，限於境外已繳納稅款的 50%），但抵減額不得超過對該外國所得應繳納的馬來西亞稅款金額。

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

稅務年度為日曆年。

The tax year is the calendar year.

5.2 申報主體 Filing status

共同生活的已婚夫妻可選擇聯合或分開申報。

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

5.3 申報與繳納 Filing and payment

就業所得稅由雇主根據現時徵繳制 (PAYE) 計劃扣繳，並繳納給稅務機關。馬來西亞實行自我評稅制度。取得就業所得或營業所得的個人必須提交稅務申報表，並分別在次年日曆年度的 4 月 30 日或 6 月 30 日前結清應繳稅款。

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 罰則 Penalties

違反稅法將處以罰款。

Penalties apply for failure to comply with the tax law.

5.5 解釋函令 Rulings

納稅人可以就特定交易的稅務處理請求預先函釋。稅務機關也會不定期發布公開函釋。

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

6.0 扣繳稅款

Withholding tax

稅率 Rates

給付類型 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%

* 馬來西亞通常不對居住者間的支付徵收扣繳稅款，但對授權代理商、經銷商或分銷商（為居住者個人）以貨幣形式支付的款項除外（公司支付總額的 2% 扣繳稅適用於代理商、經銷商或分銷商在上一課稅年度從該公司收到的付款總額（貨幣或非貨幣形式）超過 10 萬令吉的情況）。上列適用於非居住者的稅率，適用於在馬來西亞境內非營運所得，並可能根據適用的稅收協定降低扣繳稅款。

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

6.1 股利 Dividends

馬來西亞不對股利徵收扣繳稅款。

Malaysia does not impose withholding tax on dividends.

6.2 利息 Interest

除非根據適用的租稅協定降低稅率，否則一般對支付給非居住者的利息徵收 15% 的扣繳稅款。但是，如果非居住者的利息所得歸屬於在馬來西亞境內營運所得，請參閱下文「其他」中的「營業所得（常設機構或營業地點）」。在馬來西亞經營的銀行支付給非居住者的利息免稅，但對中央銀行規定的銀行網絡資金產生的利息除外。支付給非居住者的特定其他利息也可能免稅。

A withholding tax of 15% generally applies to interest paid to a nonresident, unless the rate is reduced under an applicable tax treaty. However, if the nonresident's interest income is attributable to a business carried on in Malaysia, see "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 networking fund of a bank prescribed by the central bank. Certain other interest paid to a nonresident also may be exempt.

6.3 權利金 Royalties

除非根據適用的租稅協定降低稅率，否則一般對支付給非居住者的權利金徵收 10% 的扣繳稅款。但是，如果非居住者的權利金所得歸屬於在馬來西亞境內營運所得，請參閱下文「其他」中的「營業所得（常設機構或營業地點）」。

A withholding tax of 10% generally applies to royalties paid to a nonresident, unless the rate is reduced under an applicable 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 技術服務費 Fees for technical services

除非根據適用的租稅協定降低稅率，否則一般對可動產租金和支付給非居住者的在境內提供服務的服務費（不區分技術和非技術服務）徵收 10% 的扣繳稅款。但是，如果非居住者的建議、協助或服務所得歸屬於在馬來西亞境內營運所得，請參閱下文「其他」中的「營業所得（常設機構或營業地點）」。對於支付給非居住者的在境外提供服務的費用，免徵扣繳稅款。

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 an applicable 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 exempt from withholding tax.

6.5 分支機構盈餘匯出稅 Branch remittance tax

沒有分支機構盈餘匯出稅。

There is no branch remittance tax.

6.6 其他 Other

營業所得（常設機構或營業地點）

如果非居住者被視為在馬來西亞有常設機構（PE）（基於適用的稅收協定），該非居住者必須提交馬來西亞所得稅申報表（其中所得將按現行公司稅率 24% 課稅），而歸屬於 PE 的境內服務的服務費所得將按總稅率 13%（即 10%+3%，如上文「公司稅務」中的「課稅基礎」所述）繳納扣繳稅款。如果利息或權利金歸屬於馬來西亞的 PE 或營業地點，則不適用利息或權利金所得的扣繳稅款。

如果適用的租稅協定未處理 PE 或沒有適用的租稅協定，非居住者歸屬於馬來西亞營業地點的營業所得被視為該非居住者從馬來西亞業務獲得的總收入，無論專案在馬來西亞進行的時間長短，該非居住者必須提交馬來西亞所得稅申報表（其中所得將按現行企業稅率 24% 課稅）。歸屬於 PE 的境內服務的服務費所得將按總稅率 13%（即 10%+3%，如上所述）繳納扣繳稅款。如果利息或權利金歸屬於馬來西亞的 PE 或營業地點，則不適用利息或權利金所得的扣繳稅款。

所有扣繳的稅款可在非居住者的馬來西亞所得稅申報表中抵減應納所得稅。

其他利得或利潤

除非根據適用的租稅協定降低稅率，否則對支付給非居住者的特定一次性所得徵收 10% 的扣繳稅款。

Business income (PE or place of business)

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 in "Basis" under "Corporate taxation," 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.

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 payable by the nonresident in its Malaysia income tax return.

Other gains or profits

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

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

適用移轉訂價規則。納稅人可以請求預先訂價協議。國別報告（CbC）規則要求報告實體（即馬來西亞最終母公司或跨國集團的代理母公司，其在報告財政年度前一財政年度的總合併集團收入至少為 30 億令吉）不遲於報告實體財政年度結束後 12 個月內提交整個財政年度的國別報告。

Transfer pricing rules apply. Taxpayers may request an advance pricing agreement. Country-by-country (CbC) reporting rules require a reporting entity (i.e., a Malaysian ultimate parent entity or surrogate parent entity of a multinational group with total consolidated group revenue of at least MYR 3 billion in the financial year preceding the reporting financial year) to 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 利息扣除限制 Interest deduction limitations

適用收益剝離規則，這與 OECD 在 BEPS 行動計劃 4 下的建議一致，旨在解決關聯公司間貸款過度扣除利息導致的稅收流失。同一集團內公司間的貸款（或公司與馬來西亞境外的第三方之間的貸款，而該第三方的財務援助由同一集團內的公司擔保）的利息扣除限於稅前息、稅捐、折舊、攤銷前利潤（稅務 EBITDA）的 20%。

Earnings stripping rules apply, which 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 to an amount equal to 20% of the tax earnings before interest, taxes, depreciation, and amortization (tax EBITDA).

7.3 受控外國公司 Controlled foreign companies

沒有受控外國公司規則。

There are no controlled foreign company rules.

7.4 反混合錯配規定 Anti-hybrid rules

沒有反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

一般而言，要獲得租稅優惠，公司必須滿足「實質活動」要求。在非智慧財產權制度的背景下，公司必須 (i) 在馬來西亞有足夠數量的全職員工進行合格活動；及 (ii) 產生足夠的年度營運支出進行合格活動，或在馬來西亞有足夠的固定資產投資進行合格活動。

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

7.6 揭露要求 Disclosure requirements

與馬來西亞境內外關聯公司的交易必須在年度所得稅申報表中揭露，包括採購、貸款、其他支出和其他收入。

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

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

以獲取稅收利益為主要或主導目的的稅收計劃可能根據馬來西亞一般反避稅規則被否定。馬來西亞還有幾個特定的反避稅規則。

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

8.0 加值型營業稅

Value added tax

稅率 Rates

標準稅率 Standard rate 8%（服務稅，一般而言 service tax, in general）
10%（銷售稅 sales tax）

減免稅率 Reduced rate 6%（服務稅 service tax）
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和服務課徵銷售稅或服務稅。銷售稅係就馬來西亞製造或進口之應稅商品進行課徵（除例外情形外）。對規定的應稅服務徵收服務稅，包括數位服務、國內航空客運、電信服務、住宿、餐飲服務、健康和保健中心和高爾夫俱樂部的服務、特定專業服務及貨物交付服務，包括電子商務平臺提供之服務。

馬來西亞境內消費者從馬來西亞境外任何人（供應商）購買之進口應稅服務亦應課徵服務稅。達到註冊門檻之外國數位服務提供商（即向馬來西亞消費者，包括公司和個人消費者，所提供之數位服務年營業額達到馬來幣 50 萬元）需註冊登記並向服務收受者徵收服務稅。若外國數位服務提供者未在馬來西亞註冊登記或未徵收服務稅，馬來西亞服務收受者須採反向課稅機制繳納服務稅。

Malaysia imposes sales tax or 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 beverage services, services in health and wellness centers and golf clubs, certain professional services, and delivery services for goods, including delivery services provided by e-commerce platforms.

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

8.2 稅率 Rates

標準銷售稅率為 10%，5% 稅率適用於部分應稅商品。服務稅稅率預計自 2024 年 3 月 1 日起由 6% 調升至 8%，但特定服務如餐飲服務及電信服務，仍將維持適用 6% 的稅率。

免徵銷售稅之商品通常包括活體動物、未加工食品和蔬菜、抗生素、特定機械、特定化學品和特定用於製造商品之原物料。

The standard sales tax rate is 10%; a 5% rate applies to prescribed taxable goods. The standard service tax rate is expected to increase from 6% to 8% as from 1 March 2024; however, certain services, such as food and beverage services and telecommunication services, will remain subject to the 6% rate.

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，惟餐廳之適用門檻為每年應稅服務達馬來幣 150 萬。

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

8.4 申報和繳納 Filing and payment

銷售稅和服務稅應在課稅期間（通常以兩個月為一期）結束後一個月內支付給稅務機關。進口應稅服務之服務稅應由馬來西亞服務接受者採用反向課稅機制向主管當局繳納，繳納期間為（i）向境外供應商付款後的一個月內，或（ii）收到來境外供應商的發票之後的一個月內，兩者以較早時間為準。

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

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

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

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節的稅項同時適用於公司和個人。

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

9.1 社會保險 Social security

雇主和員工都需要向社會保障組織（SOCSO）繳納保費。雇主一般為每位在 SOCSO 註冊的員工繳納薪酬的 1.75%。雇主和員工也向員工公積金（EPF）繳納；雇主按員工薪酬的 12% 繳納（對於月薪不超過 5,000 令吉的員工為 13%），而員工按其薪酬的 11% 繳納。員工和雇主都向就業保險制度（EIS）繳納員工薪酬的 0.2%（以每月 4,000 令吉為上限）。

Both the employer and the employee are required to make contributions to the Social Security Organization (SOCSO). The employer generally contributes 1.75% of the remuneration for each employee registered with the SOCSO. The employer and the employee also contribute to the Employees Provident Fund (EPF); the employer contributes at a rate of 12% of the employee's remuneration (13% for employees with monthly remuneration up to MYR 5,000), while the employee contributes at a rate of 11%. 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

沒有特定的薪酬稅，但就業所得稅由雇主根據現時徵繳制（PAYE）計劃扣繳，並繳納給稅務機關。

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

沒有應繳的資本稅，但本地公司須繳納 1,000 令吉的設立費，外國公司須繳納 5,000 至 70,000 令吉不等的設立費。

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

馬來西亞各州按不同稅率徵收土地稅和門牌稅。

Individual states in Malaysia impose "quit" rent and assessments at varying rates.

9.5 轉讓稅 Transfer tax

除印花稅外，沒有轉讓稅。

There is no transfer tax, except for stamp duty.

9.6 印花稅 Stamp duty

對不動產移轉按其價值的 1% 至 4% 徵收印花稅，對股份交易文件按 0.3% 徵收印花稅。

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

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

沒有淨財富稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

沒有繼承稅或遺產稅。

There is no inheritance tax or estate tax.

9.9 其他 Other

預計將推出奢侈品稅，稅率為 5% 至 10%，最低金額取決於奢侈品類型（例如奢侈品牌手錶和品牌時尚商品），實施日期尚未確定。

Luxury goods tax at rates ranging from 5% to 10%, with a minimum amount depending on the type of luxury goods (e.g., luxury-branded watches and branded fashion goods), is expected to be introduced (the implementation date is yet to be confirmed).

10.0 租稅協定

Tax treaties

馬來西亞已締結超過 70 個所得稅協定。《實施稅收協定相關措施以防止稅基侵蝕和利潤轉移的多邊公約》(BEPS MLI) 於 2021 年 6 月 1 日對馬來西亞生效。

Malaysia has concluded more than 70 income tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Malaysia on 1 June 2021.

11.0 稅務機關

Tax authorities

馬來西亞內陸稅收局；馬來西亞皇家關稅局。

Inland Revenue Board of Malaysia; Royal Malaysian Customs Department.

菲律賓稅務重點

Philippines Tax Highlights

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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

菲律賓披索 (PHP)

Philippine Peso (PHP)

1.2 外匯管制 Foreign exchange control

菲律賓居住者（包括在菲律賓營運的外國公司）可自由買賣外幣，並且外幣之匯入或匯出僅受到低程度之限制。非居住者亦可以持有外幣。

Foreign currency may be bought and sold freely by residents (including foreign corporations operating in the Philippines) and may be brought into or sent out of the country with minimal restrictions. Nonresidents also may hold foreign currency.

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

適用國際會計準則 / 國際財務報導準則。財務報表必須每年編製，並由獨立註冊會計師查核。

IAS/IFRS apply. Financial statements must be prepared annually and audited by an independent certified public accountant.

1.4 主要企業型態 Principal business entities

包括公司（股份 / 非股份制）、合夥企業、獨資企業、區域總部 (RHQ)、區域營運總部 (ROHQ)、辦事處及外國公司分支機構。

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

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅率 Corporate income tax rate	20%/25%
---	---------

分支機構稅率 Branch tax rate	25%，對於匯回外國總公司的稅後盈餘另外加徵 15% 25%, plus 15% tax on after-tax profits remitted to foreign head office
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資本利得稅率 Capital gains tax rate	一般適用公司所得稅率 Generally, corporate income tax rate
--	--

2.1 稅務居住者身分 Residence

在菲律賓境內設立之公司，或外國公司（即，在菲律賓境外設立之公司）在菲律賓設有分支機構，即視為稅務居住者。

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 課稅基礎 Basis

國內公司就其全球來源所得課稅；非稅務居住者公司僅就其菲律賓來源所得課稅。屬稅務居住者之外國公司就其菲律賓來源所得課稅。分支機構之課稅所得計算方式與子公司相同。

Domestic corporations are taxed on worldwide income; nonresident corporations are taxed only on Philippine-source income. A resident foreign corporation is taxed on Philippine-source income. The taxable income of branches is calculated in the same way as that of subsidiaries.

2.3 課稅所得 Taxable income

公司所得稅係就公司利潤課徵，一般包括營業 / 交易所得。正常營業費用可自課稅所得中扣除。在計算年度 / 季度課稅所得時，公司得選擇採用標準扣除額（OSD）取代列舉扣除額，OSD 金額以不超過總收入 40% 為限。一旦選擇採用 OSD，該課稅年度即不得變更。

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, corporations 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

2.4.1 一般稅率 General

公司一般適用 25% 稅率課徵所得稅。淨應稅所得額不超過 500 萬披索且總資產不超過 1 億披索之公司，則適用 20% 稅率。區域營運總部適用一般公司所得稅率。

Corporations generally are taxed at a rate of 25%. A 20% rate applies to corporations with net taxable income not exceeding PHP 5 million and total assets not exceeding PHP 100 million. Regional operating headquarters are taxed at the regular corporate income tax rates.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

自開始營運的第四個課稅年度起，按總收入之 2% 徵收最低公司所得稅（MCIT）。當公司無課稅所得或課稅所得為負數，或當 MCIT 金額大於公司一般應付所得稅時，即於課稅年度中的每季課徵 MCIT。超過一般所得稅之 MCIT 得扣抵未來三個課稅年度之一般所得稅。

A minimum corporate income tax (MCIT) equal to 2% of gross income is imposed beginning in the fourth taxable year of operations. 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 regular income tax liability. Any MCIT that exceeds the regular income tax may be carried forward and credited against the regular income tax for the following three taxable years.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

菲律賓已承諾實施與經濟合作暨發展組織 OECD/G20 稅基侵蝕與利潤移轉包容性框架發布之全球反稅基侵蝕原則（GloBE）或「第二支柱」規則大致相符的規定。該規則旨在確保年度合併營收達 7.5 億歐元以上之跨國企業集團適用 15% 之全球最低稅率。目前尚未起草或制定實施第二支柱之相關法規。

The Philippines has committed to implementing rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million. No legislation has yet been drafted or enacted to implement the Pillar Two rules.

2.5 股利所得稅 Taxation of dividends

菲律賓國內公司或屬稅務居住者之外國公司自菲律賓國內公司收取之股利免稅。外國來源之股利若符合下列條件可免稅：若國內公司自國外收取之股利，在收取年度之次一課稅年度結束前將股利再投資於股利收受公司之營運，且用途限於支應其營運資金需求、資本支出、股利發放、轉投資國內子公司及基礎建設計畫，則該國外來源股利免稅。此外，股利收受公司須在股利發放日前直接持有該外國公司至少 20% 之流通在外股份且持有期間達二年以上。

Dividends received by domestic or resident foreign corporations 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 recipient's business operations 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 recipient 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.

2.6 資本利得稅 Capital gains

資本利得一般視為所得，適用一般公司所得稅率。惟菲律賓國內公司或屬稅務居住者之外國公司出售非上市菲律賓國內公司股份所取得之利得，係按 15% 稅率課徵資本利得稅。出售上市菲律賓公司之股份所取得之收益，應按總售價之 0.6% 課稅。出售非供營業使用之不動產所取得之收益，則應按售價或市場公允價格孰高者以 6% 課徵最終扣繳稅款。

Capital gains generally are taxed as income subject to the regular corporate income tax rates. 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.

2.7 虧損 Losses

虧損不得前抵，但得往後抵減三年，但若納稅義務人享有租稅獎勵或免稅優惠則不適用。如公司發生重大股權變動，則虧損有可能不得扣抵。作為暫時性紓困措施，2020 年及 2021 年課稅年度所發生之虧損得往後抵減五年。

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. As a temporary relief measure, losses incurred in taxable years 2020 and 2021 may be carried forward for five years.

2.8 境外稅額扣抵 Foreign tax relief

國外已納所得稅額得按比例扣抵菲律賓所得稅，但扣抵金額以其應納之菲律賓稅額為限。

Foreign tax paid 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.

2.9 參與免稅規定 Participation exemption

請參見上述「股利所得稅」說明。

See "Taxation of dividends," above.

2.10 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

依據公司復甦暨企業租稅優惠法（CREATE MORE Act），由相關投資促進機構（如投資局和菲律賓經濟特區管理局）負責管理。優惠措施通常包括財政性優惠（如所得稅免稅期）及非財政性優惠（如進出口通關程序簡化）。從事特定營業活動之企業可能有資格享有其他優惠措施。

Incentives are provided under the Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE) Act administered by applicable investment promotion agencies, such as the Board of Investment and the Philippine Economic Zone Authority. 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 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度可為曆年制或非歷年制（指會計年度結束日為 12 月以外任何月份的最後一天之會計年度）。

The tax year may be a calendar year or a fiscal year (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

菲律賓國內公司及其境內分支機構得申請所得稅合併申報；除此之外，不允許合併申報，各公司須分別申報。

A domestic corporation and its domestic branches may file a single corporate income tax return; otherwise, consolidated returns are not permitted, and each corporation must file a separate return.

3.3 申報與繳納 Filing and payment

年度公司所得稅申報書（無論是否須繳納稅款）應於納稅義務人課稅年度終了後第四個月的 15 日以前申報。

The annual corporate 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 罰則 Penalties

逾期繳納稅款者應就其應納未納之稅額加徵 25% 之滯納金，並加徵年息 12% 之利息計算至稅款繳清日為止。懲罰性之罰鍰（替代拘役）係依應納稅額計算，不含 25% 滯納金及相關利息。

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

稅務機關得依納稅義務人之請求，就其申請之稅務疑義發布解釋函令。

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

4.0 個人稅務

Individual taxation

稅率 Rates

個人所得稅率 Individual income tax rate

課稅所得
Taxable income (IDR)

稅率
Rate

250,000 披索以下
Up to PHP 250,000

0%

250,001 披索 – 400,000 披索
PHP 250,001–PHP 400,000

超過 250,000 披索之所得按 15% 計算
15% of excess over PHP 250,000

400,001 披索 – 800,000 披索
PHP 400,001–PHP 800,000

22,500 披索 + 超過 400,000 披索
之所得按 20% 計算
PHP 22,500 + 20% of excess over PHP
400,000

800,001 披索 – 2,000,000 披索
PHP 800,001–PHP 2,000,000

102,500 披索 + 超過 800,000 披索
之所得按 25% 計算
PHP 102,500 + 25% of excess over
PHP 800,000

2,000,001 披索 – 8,000,000 披索
PHP 2,000,001–PHP 8,000,000

402,500 披索 + 超過 2,000,000 披索
之所得按 30% 計算
PHP 402,500 + 30% of excess over
PHP 2,000,000

超過 8,000,000 披索
Over PHP 8,000,000

2,202,500 披索 + 超過 8,000,000 披索
之所得按 35% 計算
PHP 2,202,500 + 35% of excess over
PHP 8,000,000

資本利得稅率 Capital gains tax rate

一般而言，同個人所得稅率
Generally, individual income tax rate

4.1 稅務居住者身分 Residence

除非符合非居住者之認定要件，菲律賓公民通常被視為稅務居住者。稅法規定之非稅務居住者係指符合下列情形之菲律賓公民：

- 向國稅局證明其有明確意圖居住國外，且實際居住於國外者；
- 於課稅年度內離開菲律賓，並以移民身分或永久性就業目的居住國外者；或
- 在國外工作並取得所得，且其就業條件需要於課稅年度大部分時間實際居住於國外者。

曾被認為非居住者之公民，若於課稅年度內任何時點返回菲律賓並決定成為永久居住者，則其抵達菲律賓前取得之境外來源所得，於該課稅年度得仍視為非居住者所得。

外國個人之居住者身分通常以其在任一課稅年度於境內停留時間之總和是否超過 180 天作為判定標準。在菲律賓停留超過 180 天之外國個人即被視為從事貿易或業務之非居住者外國人（NRA-ETB）；未超過 180 天者則視為非從事貿易或業務之非居住者外國人（NRA-NETB）。

A citizen of the Philippines normally is considered a resident unless they meet the requirements to be deemed a nonresident. A nonresident citizen is defined in the tax legislation as a citizen of the Philippines who:

- Establishes to the satisfaction of the Commissioner of Internal Revenue that they are physically present abroad with a definite intention to reside abroad;
- Leaves the Philippines during the taxable year to reside abroad, either as an immigrant or for employment on a permanent basis; or
- Works and derives income from abroad and whose employment requires them to be physically present abroad for the majority of the taxable year.

A citizen who has previously been considered a nonresident citizen and who arrives in the Philippines at any time during the taxable year to reside permanently in the Philippines is treated as a nonresident citizen for the taxable year of arrival with respect to foreign-source income until the date of their arrival in the Philippines.

The residence status of a foreign individual generally is established when the aggregate length of stay in the country in any calendar year exceeds 180 days. A foreign individual who stays in the Philippines for more than 180 days is considered a nonresident alien engaged in a trade or business (NRA-ETB); otherwise, the individual is considered a nonresident alien not engaged in a trade or business (NRA-NETB).

4.2 課稅基礎 Basis

居住者公民就其全球所得課稅；居住者外國人及非居住者僅就其菲律賓來源所得課稅。外國個人可能依適用之租稅協定享有優惠稅率或免稅，但須取得國稅局（BIR）之確認函。

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

課稅所得係指所有所得減除允許之扣除額。包括受僱所得（又稱為「薪資所得」）、經營業務所得、資本利得（來自出售不動產及股票交易）、股利、利息、租金、權利金、年金、退休金，以及合夥人對一般執行業務合夥組織淨盈餘之營利所得分配份額。

最低工資勞工之薪資所得（包括國定假日加班費、平日加班費、夜班加班費及危險津貼）免納所得稅。

除了列舉扣除額，從事經營業務或執行業務之個人得選擇採用標準扣除額（OSD），以不超過總銷售額 / 收入之 40% 為限，作為計算各課稅季度 / 年度課稅所得之扣除額。一旦選擇採用 OSD，該課稅年度即不得變更。

Taxable income is all income, less allowable deductions. It includes earnings from employment (referred to as "compensation income"), 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

個人所得稅適用 0% 至 35% 之累進稅率。然而，總銷售額不超過 300 萬披索且無須辦理營業稅登記之自營業者，得選擇就超過 25 萬披索之總收入按 8% 稅率課稅（另有關替代 0% 至 35% 之累進稅率之 3% 「百分比稅」，詳見下述「公司及個人其他稅捐」）。

Individual income tax is charged at progressive rates ranging from 0% to 35%. 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 graduated tax rates of 0% to 35% and a 3% "percentage tax," see "Other taxes on corporations and individuals," below).

4.5 資本利得 Capital gains

除出售特定股份及不動產之利得應適用特定稅率外，資本利得一般適用一般個人所得稅率。個人出售不動產應按售價或公平市價孰高者之 6% 課徵資本利得稅。個人出售非上市公司股票之資本利得按 15% 稅率課稅。出售上市公司之股份所得按總售價之 0.6% 課稅。

Capital gains generally are subject to the ordinary individual 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 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

依本國法律要求之法定提撥金及非應稅所得（如：上限 9 萬披索之免稅獎金、最低門檻之福利）得作為個人所得總額之扣除額及免稅額。

Statutory contributions, as required by domestic law, and nontaxable income (e.g., a nontaxable bonus amount of up to PHP 90,000, de minimis benefits) are allowed as deductions and exclusions against an individual's gross income.

4.7 境外稅額扣抵 Foreign tax relief

已納外國稅款得按比例扣抵同類之菲律賓所得應納稅額，但扣抵額以該境外所得應納之菲律賓稅額為限。

Foreign tax paid may be credited proportionately against Philippine tax on the same income, 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

課稅年度為日曆年。

Calendar year.

5.2 申報主體 Filing status

在菲律賓之已婚夫妻如有薪資所得以外之所得，必須合併申報所得稅。

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

5.3 申報與繳納 Filing and payment

所得稅申報應於課稅年度終了後之次年 4 月 15 日前申報。受僱所得之稅款由雇主按月扣繳。

單身或已婚個人如於課稅年度內僅自單一雇主取得薪資所得，且年度終了時應納稅額等於雇主扣繳稅額者，得適用「替代性」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 罰則 Penalties

逾期繳納應就應納稅額加徵 25% 之滯納金，並按未繳納之稅額加徵年息 12% 之利息至繳清為止。懲罰性之罰鍰（替代拘役）依應納稅額計算，不含 25% 滯納金及相關利息。

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

稅務機關得依納稅義務人之請求，就其申請之稅務疑義發布解釋函令。

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

6.0 扣繳稅款

Withholding tax

稅率 Rates				
給付類型 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%	25%	10%/20%/25%

6.1 股利 Dividends

支付予居住者公司之股利免稅。支付予居住者個人之股利應按 10% 稅率扣繳。

支付予非居住者公司之股利，若該非居住者公司所在國家允許至少 10% 之稅額扣抵，則按 15% 稅率扣繳，否則按 25% 稅率扣繳。支付予 NRA-ETB 或 NRA-NETB 之股利，分別按 20% 或 25% 稅率扣繳。扣繳稅率可依適用之租稅協定降低。

Dividends paid to a resident corporation are exempt from tax. Dividends paid to a resident individual are subject to a 10% withholding tax.

Dividends paid to a nonresident corporation are subject to withholding tax at 15% where the jurisdiction of residence of the nonresident corporation allows a tax credit of at least 10%; otherwise, the rate is 25%. Dividends paid to an NRA-ETB or an 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

支付予居住者公司之披索存款利息應按 20% 稅率扣繳。支付予非居住者公司之利息應按 20% 稅率扣繳。

支付予 NRA-ETB 之利息應按 20% 稅率扣繳，支付予 NRA-NETB 則按 25% 稅率扣繳。

居住者公司及居住者個人自擴展外幣存款系統 (EFCDS) 下於存款銀行交易取得之利息適用 15% 扣繳稅率；非居住者公司及非居住者個人則免稅。

支付予非居住者之利息扣繳稅率可依適用之租稅協定降低。

Interest from Philippine currency deposits paid to a resident corporation is subject to a 20% withholding tax. Interest paid to a nonresident 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 resident corporations and resident individuals from transactions with depository banks under the expanded foreign currency deposit system; nonresident corporations and nonresident individuals are exempt.

The withholding tax on interest paid to nonresidents may be reduced under an applicable tax treaty.

6.3 權利金 Royalties

支付予居住者公司之權利金應按 20% 稅率扣繳；支付予非居住者公司則按 25% 稅率扣繳。

支付予個人之權利金應按 20% 稅率扣繳，但書籍、文學作品及音樂作品之權利金按 10% 稅率扣繳。然而，支付予 NRA-NETB 之任何權利金應按 25% 稅率扣繳。

支付予非居住者之權利金扣繳稅率可依適用之租稅協定降低。

Royalties paid to resident corporations are subject to a 20% withholding tax; the rate is 25% for payments to nonresident 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.

The withholding tax on royalties paid to nonresidents may be reduced under an applicable tax treaty.

6.4 技術服務費 Fees for technical services

技術服務費一般視為營業利潤（而非權利金）課稅，適用一般所得稅率。若技術服務被視為權利金，則應適用權利金之扣繳規定。被視為權利金之技術服務費應按 12% 稅率課徵營業稅，除非法律明定特殊豁免情況。

Technical service fees generally are treated as business profits (rather than royalties) and are subject to the applicable income tax rates. Where technical services fees are treated as royalties, they are subject to the withholding tax rules applicable to royalties. Technical service fees treated as royalties also are subject to final withholding VAT of 12%, unless specifically exempt under the law.

6.5 分支機構盈餘匯出稅 Branch remittance tax

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

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

6.6 其他 Other

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

Other payments to nonresidents may be subject to final tax (e.g., management fees at 25%; certain payments related to vessels at 4.5%; and aircraft, machinery and other equipment at 7.5%). Rates may be reduced under a tax treaty, subject to a "confirmatory ruling" from the BIR.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

移轉訂價規定係依據《經濟合作與發展組織》(OECD) 準則制定，適用於國內及跨境關係人交易。允許採用之移轉訂價方法包括：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。須提交相關文據。

Transfer pricing rules, based on 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 利息扣除限制 Interest deduction limitations

允許的利息費用扣除金額上限為應扣繳之利息所得之 20%。

The allowable deduction for interest expense is 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

無受控外國公司規則。

There are no controlled foreign company rules.

7.4 反混合錯配規定 Anti-hybrid rules

無反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

無經濟實質要求。

There are no economic substance requirements.

7.6 揭露要求 Disclosure requirements

無揭露要求。

There are no disclosure requirements.

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

無一般反避稅規則。

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%
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8.1 應稅交易 Taxable transactions

加值型營業稅課徵對象為大部分貨物及勞務之銷售及進口。

VAT is imposed on the sale and importation of most goods and services.

8.2 稅率 Rates

標準加值型營業稅率為 12%。特定銷售適用零稅率或免稅。

The standard VAT rate is 12%. Certain sales are zero-rated or exempt.

8.3 稅籍登記 Registration

加值型營業稅稅籍登記門檻為 300 萬披索。

The registration threshold for VAT purposes is PHP 3 million.

8.4 申報與繳納 Filing and payment

季度申報書 / 報告得以人工或透過電子申報繳稅系統 (eFPS) 申報，應於各課稅季度終了後 25 日內申報。納稅義務人無強制按月申報，但得自行選擇按月申報。菲律賓國內公司及其境內分支機構得合併申報。

The quarterly return/declaration may be filed either manually or through the Electronic Filing and Payment System (eFPS), no later than the 25th day following the close of each taxable quarter. Taxpayers are no longer required to file monthly returns, but have the option to do so. A domestic corporation and its domestic branches may file a single VAT return.

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會保險 Social security

雇主須按受僱員工薪資，按月提撥社會安全保險金。最高薪資級距員工之每月最高雇主提撥金額為 3,530 披索。員工須依其薪資級距按月提撥社會安全保險金（從 250 披索至 1,750 披索不等）。

除社會安全保險金外，雇主亦須依受僱員工薪資，按月提撥菲律賓健康保險公司（PHIC）及住房發展互助基金（HDMF）之費用。最高薪資級距員工之每月最高雇主提撥金額，PHIC 為 2,500 披索，HDMF 為 200 披索。員工須依其薪資級距按月提撥費用（PHIC 從 250 披索至 2,500 披索不等，月薪達 10,000 披索以上者 HDMF 為 200 披索）。

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 3,530. Employees are required to make monthly contributions (ranging from PHP 250 to PHP 1,750) to the social security system based on their salary bracket.

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 2,500 for PHIC and PHP 200 for HDMF. Employees are required to make monthly contributions (ranging from PHP 250 to PHP 2,500 for PHIC and PHP 200 (where monthly compensation is at least PHP 10,000)) for HDMF based on their salary bracket.

9.2 薪酬稅 Payroll tax

無單獨之薪酬稅，但雇主須依員工之月薪 / 年薪級距，按 0% 至 35% 之累進稅率代為扣繳個人所得稅。

There is no separate payroll tax, but employers are required to withhold individual income tax at progressive rates from 0% to 35% depending on the monthly/annual compensation bracket.

9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.4 不動產稅 Real property tax

不動產稅係依照不動產所在地課徵不同稅率。每份不動產稅申報書之稅額不得超過其評定價值之 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.

9.5 轉讓稅 Transfer tax

贈與財產應按贈與時之市場公允價值 6% 對贈與人課徵贈與稅。

不動產之移轉應按其售價或市場公允價值孰高者之 0.5% 至 0.75% 課徵地方財產轉讓稅。

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.

9.6 印花稅 Stamp duty

依交易 / 文件類型適用不同稅率。

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

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

就居住者及非居住者之淨遺產課徵 6% 之遺產稅。

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

9.9 其他 Other

對特定類型企業（如銀行、金融公司、保險公司及一般運輸業者，但適用營業稅之國內航空客運業者除外）課徵 1% 至 30% 之「百分比稅」。

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

10.0 租稅協定

Tax treaties

菲律賓已簽訂逾 40 個租稅協定。有關菲律賓租稅協定網絡之資訊，請參閱 Deloitte 國際租稅資料庫。

The Philippines has concluded more than 40 tax treaties. For information on the Philippines' tax treaty network, visit Deloitte International Tax Source.

11.0 稅務機關

Tax authorities

國稅局（全國性稅捐）；市 / 鄉鎮財政處（地方稅捐）；海關總署。

Bureau of Internal Revenue (national taxes); city/municipal treasurer's office (local taxes); Bureau of Custom.

柬埔寨稅務重點

Cambodia Tax Highlights



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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

柬埔寨瑞爾 (KHR)

Khmer Riel (KHR)

1.2 外匯管制 Foreign exchange control

居民與非居民間之商業交易付款可自由進行，但須透過授權銀行辦理。超過 10,000 美元之資金須於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. Fund 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

公共課責實體須採用完整柬埔寨國際財務報導準則 (Cambodian International Financial Reporting Standards, CIFRS)；受審計但無公共責任之公司得採用中小企業適用之 CIFRS 或完整 CIFRS。

所有企業及非營利組織 (Nonprofit Organizations, NPO) 須由外部獨立審計師對其財務報表進行審計。對於所有公開發行股份有限公司 (Public Limited Company, PLC) 及合格投資項目 (Qualified Investment Project, QIP)，財務報表之獨立審計為強制性要求。公開發行股份有限公司及合格投資項目以外之企業如符合以下任兩項條件，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) 員工人數超過 100 人。非營利組織年度支出超過 20 億柬埔寨瑞爾且員工人數超過 20 人，也須進行獨立審計。

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

All enterprises and nonprofit 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、外國公司分公司及代表處。

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

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	20%（標準稅率）；依業務活動稅率區間自 0% 至 30% 20% (standard rate); 0% to 30% based on business activity
分支機構稅率 Branch tax rate	20%，另加徵 14% 分公司匯出稅 20%, plus 14% branch remittance tax
資本利得稅率 Capital gains tax rate	詳見說明 See commentary

2.1 稅務居住者身分 Residence

在柬埔寨設立、管理，或主要營業場所位於柬埔寨則視為柬埔寨稅務居住者。

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 課稅基礎 Basis

居住者就全球來源所得課稅；非居住者（包含分公司）僅就柬埔寨來源所得課稅。

Residents are subject to tax on worldwide income; nonresidents, including branches, are taxed only on Cambodian-source income.

2.3 課稅所得 Taxable income

所得稅按應課稅所得計算。對居住者而言，課稅所得按收入總額（包含資本利得及被動收入，如利息、租金、權利金及保險賠償）扣除為營業所支付或產生之可扣除費用後之差額。

Income tax is calculated on taxable profit. For residents, 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

2.4.1 一般稅率 General

所得稅稅率根據業務活動而定，稅率範圍自 0% 至 30% 不等。標準稅率為 20%。

從事石油或天然氣生產，或自然資源開採（包括木材、礦石、黃金及寶石）等特定產業之企業，適用 30% 稅率課稅。

合格投資項目（QIP）在免稅期間適用 0% 稅率（見下文「租稅優惠」）。

自一般保險及再保險業務取得應課稅利潤的保險公司應按保費總額之 5% 課稅。壽險計畫之保險或再保險，與保險及再保險以外活動所取得之利潤，按應課稅利潤之 20% 課稅。

分公司與柬埔寨國內公司適用相同稅率。此外，分公司將利潤匯出予外國總機構時須課徵 14% 扣繳稅款（見下文「扣繳稅款」下之「分公司匯出稅」）。

Income tax rates range from 0% to 30%, based on 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 operations 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 profit.

Branches are taxed at the same rates as domestic companies. In addition, a 14% withholding tax is imposed on the remittance of branch profits to a foreign head office (see "Branch remittance tax" under "Withholding tax," below).

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

未保存適當會計帳簿之企業（包括發生虧損者）一般應按其年度總營業額（包含所有稅捐，但不包含加值型營業稅（Value Added Tax, VAT））課徵 1% 最低稅負（Minimum Tax, MT）。

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

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

柬埔寨尚未承諾實施經濟合作暨發展組織 OECD/G20 公布之稅基侵蝕和利潤移轉（BEPS）包容性框架中的全球反稅基侵蝕（GloBE）或「第二支柱」相關規則，其旨在確保特定跨國企業集團負擔不低於 15% 之稅負。

Cambodia has not committed to implementing rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for certain multinational enterprise groups.

2.5 股利所得稅 Taxation of dividends

支付予居住者股東之股利免課徵所得稅。

柬埔寨企業自稅前淨利分配股利予境內居住者或外國股東（不包含適用免稅期間之合格投資項目）時，須繳納股利分配附加稅（Advance Tax on Dividend Distribution, ATDD）。股利分配附加稅計算方式為總額還原之股利分配金額乘以標準所得稅率 20%（石油、天然氣生產或自然資源開採產生之所得適用 30% 稅率）。

Dividends paid to resident shareholders are not taxable.

An enterprise that distributes dividends out of pretax income to a resident 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 standard income tax rate of 20% (30% for income from oil or natural gas production or the exploitation of natural resources).

2.6 資本利得 Capital gains

法人居住者不另行課徵資本利得稅。出售資產 / 股份所獲之任何利得應依合約價格或市場價值孰高者按 20% 稅率課徵所得稅（Tax on Income, TOI）；該利得亦須課徵最低稅負。

柬埔寨經濟財政部及稅務總局（General Department of Taxation, GDT）共同發布實施以下五種類型資產之資本利得稅公告（Prakas），包含融資租賃、投資資本、商譽、智慧財產權及外幣，該規定自 2025 年 1 月 1 日起生效，而自然人出售不動產之資本利得稅則延至 2025 年 12 月 31 日起課徵。投資資本包含出售股份、股票、債券或其他金融資產。

20% 資本利得稅適用於柬埔寨居住者及非居住者自然人，以及非居住者法人。納稅義務人須於實現資本利得之三個月內提交稅務申報書並繳納資本利得稅予稅務機關。資本利得係資產出售或轉讓收益（例如不動產、融資租賃、投資資產、品牌名稱、著作權及外幣）與可扣除費用之差額計算。對於某些類型的資本資產（例如不動產），可扣除費用為 (i) 出售或轉讓收入總額之 80%（若無費用支出的文件證明），或 (ii) 證明文件之實際金額。對於其他類型之資本資產，可扣除費用即為全部實際發生之費用。在滿足特定條件時可免徵資本利得稅。

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 (TOI) at a rate of 20% on the higher of the contract price or the market value; the gains also are subject to the MT.

The Ministry of Economy and Finance and the General Department of Taxation (GDT) have issued a Prakas on implementation of a capital gains tax on gains derived from five types of capital assets, including financial leases, investment capital, goodwill, intellectual property, and foreign currency, which is effective as from 1 January 2025, while the implementation of a capital gains tax on immovable property for physical persons is postponed until 31 December 2025. Investment capital includes the sale of shares, stocks, bonds, or other financial assets.

The 20% capital gains tax applies to resident and nonresident individuals, as well as nonresident legal entities. Taxpayers are required to submit a tax return and remit the capital gains tax payable to the tax authorities within three months after the capital gain is realized. The capital gain is 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 assets (e.g., immovable property), the deductible expenses are 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 assets, deductible expenses are total actual expenses. Capital gains tax exemptions are available where certain conditions are met.

2.7 虧損 Losses

符合特定條件（例如營業活動維持不變、及時提交所得稅申報書，且未經單邊稅務重評估）時，稅務虧損得於發生虧損年度後五年內抵減應課稅利潤。稅務虧損不得回抵發生虧損年度以前之課稅所得。

石油開採產業之稅務虧損得於發生虧損年度後 10 年內抵減課稅所得。

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, timely submission of TOI return, and not being subject to unilateral tax reassessment). Tax losses may not be carried back.

In the petroleum exploitation industry, tax losses may be carried forward for a maximum of 10 years.

2.8 境外稅額扣抵 Foreign tax relief

柬埔寨居住者公司得申請境外稅額扣抵以抵減應納公司所得稅，但扣抵金額以境外所得應納之柬埔寨稅額為限，且須檢附證明文件。

Resident 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 documentation is required.

2.9 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.

2.10 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

合格投資項目投資者可選擇以下兩種投資租稅優惠方案：

方案 1：

- 視產業及投資活動而定，自合格投資項目首次獲取收入時起算享有 3 至 9 年所得稅免稅期或免徵所得稅；
- 所得稅免稅期結束後，得按下列累進比例計算應納所得稅：
 - 首兩年為 25%；
 - 次兩年為 50%；及
 - 隨後兩年為 75%；
- 所得稅免稅期間免預繳所得稅（Prepayment of Tax on Income, PTOI）；
- 免徵最低稅負，須提供獨立審計報告；及
- 除非其他法律或規定要求，免繳出口關稅。

方案 2：

- 稅法規定之特別折舊；
- 最多 9 年內可扣除最高 200% 其他必要費用；
- 特別折舊期間免預繳所得稅；
- 免繳最低稅負，須提供獨立審計報告；及
- 除非其他法律或規定要求，免繳出口關稅。

此外，合格投資項目亦適用以下租稅優惠措施：

- 出口合格投資項目、進口建築設備、生產設備及其他生產投入相關之輔助產業合格投資項目，其關稅、特別稅（SPT）及加值型營業稅由柬埔寨政府負擔；
- 本地市場合格投資項目、進口建築及生產設備之輔助產業合格投資項目，其關稅、特別稅及加值型營業稅由柬埔寨政府負擔；
- 本地購買合格投資項目使用之生產投入品免徵加值型營業稅；及
- 特定活動（例如研究、開發、人力資源發展）可享 150% 費用扣除額。

A QIP investor may choose one of two investment incentive options, as follows:

Option 1:

- Tax holiday or exemption from TOI for three to nine years, depending on the industry and investment activities, as from the time the QIP first derives revenue;
- After the TOI exemption period ends, TOI may be paid based on the following progressive rates relative to total TOI:
 - 25% for the first two years;
 - 50% for the following two years; and
 - 75% for the subsequent two years;
- Exemption from prepayment of tax on income (PTOI) during the TOI exemption period;
- MT exemption, subject to an independent audit report; and
- Export duty exemption, unless the duty is required by other laws or provisions.

Option 2:

- Special depreciation as provided in the Law on Taxation;
- Deduction of up to 200% for other essential expenses for up to nine years;
- PTOI exemption during the special depreciation period;
- MT exemption, subject to an independent audit report; and
- Export duty exemption, unless the duty is required by other laws or provisions.

In addition, the following incentives apply:

- Customs duty, specific tax (SPT), and VAT borne by the state for export QIPs and supporting industry QIPs that import construction equipment, production equipment, and other production inputs;
- Customs duty, SPT, and VAT borne by the state for local market QIPs and supporting industry QIPs that import construction and production equipment;
- VAT exemption on local purchases of production inputs that serve the QIP; and
- 150% expense deduction for a number of activities (e.g., research, development, human resource development).

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

原則上課稅年度為曆年制。納稅義務人須取得稅務總局核准才能使用非歷年制的課稅年度。申請非歷年制課稅年度終止日時適用以下準則：

- 過渡期間：
 - 既有企業：過渡期間自 1 月起至新課稅年度第一天為止。
 - 新設企業：過渡期間自營運開始日起至新課稅年度第一天為止。
- 後續期間：過渡期間後之 12 個月。
- 折舊：過渡期間之折舊係按資產使用天數佔 365 天之比例計算。
- 虧損後抵：過渡期間視為一完整會計年度。
- 新課稅年度終止日申請：納稅義務人須提交申請函及所需文件予稅務總局以供核准。

The default tax year is the calendar year. A taxpayer must obtain approval from the GDT to use a different tax year. The following guidelines apply when requesting a new tax year end:

- Transition period:
 - For existing enterprises: The transition period is from January to the first day of the new tax year.
 - For new enterprises: The transition period is from the date operations begin to the first day of the new tax year.
- Subsequent period: 12 months after the transition period.
- Depreciation: For the transition period, depreciation is calculated based on the ratio of the number of days to 365 days.
- Loss carryforward: The transition period is considered one full year.
- New tax year end request: The taxpayer must submit a request letter together with the required documentation to the GDT for approval.

3.2 合併申報 Consolidated returns

不允許合併申報，且集團企業間無稅務減免。

Consolidated returns are not permitted, and no tax relief is available between independent entities in a group.

3.3 申報與繳納 Filing and payment

納稅義務人須於年度終了後三個月內透過稅務總局電子申報系統辦理申報並繳納公司所得稅。每月稅務申報及所得稅預付款須於次月 20 日前提交；若採用電子申報則於次月 25 日前提交。納稅義務人須每月透過稅務總局電子申報系統提交稅務申報書。

A taxpayer must file and pay annual corporate income tax within three months after the year end via the GDT's e-filing system. Monthly tax returns and the prepayment of income tax must be submitted by the 20th day of the following month or the 25th day of the following month in the case of e-filing. Taxpayers must submit their monthly tax returns via the GDT's e-filing system.

3.4 罰則 Penalties

未申報、逾期申報或申報不實須處罰款。納稅義務人若逾期及短繳稅款將被處以 10%、25% 或 40% 之罰款，並按月加計 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

納稅義務人可申請稅務解釋函令以釐清特定稅務疑慮。

A taxpayer may request a tax ruling to clarify any specific tax concerns.

4.0 個人稅務

Individual taxation

稅率 Rates

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
	不超過 1,500,000 Up to 1,500,000	0%
	1,500,001 - 2,000,000	5%
	2,000,001 - 8,500,000	10%
	8,500,001 - 12,500,000	15%
	一千兩百五十萬 (不含) 以上 Over 12,500,000	20%

資本利得稅率 Capital gains tax rate

詳見以下說明
See commentary

4.1 稅務居住者身分 Residence

個人如在柬埔寨有住所或主要居所，或在當前課稅年度終了之任何 12 個月期間在柬埔寨停留超過 182 天，即視為柬埔寨稅務居住者。

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 課稅基礎 Basis

無論給付地點為何，柬埔寨居住者員工就全球來源所得課徵薪資所得稅 (TOS)；非居住者僅就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 Cambodian-source income.

4.3 課稅所得 Taxable income

薪資所得稅係就在柬埔寨從事受僱活動所獲得之薪資課稅。「薪資」一詞廣義上包含工資、報酬、獎金、加班費、補貼及附加福利。附加福利（現金或實物）包括私人使用機動車輛、提供膳食及 / 或住宿，以及超過薪資 10% 之退休金。

TOS is imposed on salaries received as compensation for employment activities in Cambodia. The term "salary" is defined broadly to include wages, remuneration, bonuses, overtime, compensation, and fringe benefits. Fringe benefits (in cash or in kind) include the private use of a motor vehicle, the provision of meals and/or accommodation, and pension fund contributions exceeding 10% of salary.

4.4 稅率 Rates

柬埔寨居住者之薪資所得適用 0% 至 20% 之累進稅率。非居住者適用 20% 單一稅率。附加福利稅率則為 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

關於資本利得稅新規範，請參見上文「公司稅 — 資本利得」。

See "Capital gains" under "Corporate taxation," above, regarding the new capital gains tax rules.

4.6 扣除額與免稅額 Deductions and allowances

符合特定條件下，每位受扶養者之免稅額為 150,000 柬埔寨瑞爾。特定所得免徵薪資所得稅，例如專業勞務費之撥補金、限額內之離職補償金、勞動法規定之薪酬及限額內之工作差旅費津貼。

The allowance for each dependent is KHR 150,000, subject to specified conditions. Certain income is exempt from TOS, such as actual reimbursements of professional expenses, limited indemnity for a layoff, remuneration provided under the labor law, and limited flat rate allowances for work and travel expenses.

4.7 境外稅額扣抵 Foreign tax relief

柬埔寨居住者個人得申請境外稅額扣抵以抵減其應納所得稅，但扣抵金額以境外所得應納之柬埔寨稅額為限，且須檢附證明文件。

Resident 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 documentation is required.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度為日曆年。

The tax year is the calendar year.

5.2 申報主體 Filing status

員工無須就薪資所得提交稅務申報書。

Employees are not required to file tax returns.

5.3 申報與繳納 Filing and payment

雇主應按月自員工薪資中扣繳並繳納薪資所得稅予稅務總局。員工無需自行向稅務機關繳納薪資所得稅。

The employer is responsible for withholding TOS from employee's 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 罰則 Penalties

未合規之罰則係向雇主而非員工徵收。罰款及加計利率與公司稅規定相同（見上文「公司稅務遵循 — 罰則」）。

Penalties for noncompliance are imposed on the employer, not the employee. The penalty and interest rates are the same as those for corporate tax noncompliance (see "Penalties" under "Compliance for corporations," above).

5.5 解釋函令 Rulings

納稅義務人可申請稅務解釋函令以釐清特定個人稅務疑慮。

A taxpayer may request a tax ruling to clarify any specific individual tax concerns.

6.0 扣繳稅款

Withholding tax

稅率 Rate				
給付類型 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%	14% plus ATDD	14%, plus ATDD
利息 Interest	0%/15%	15%	14%	14%
權利金 Royalties	0%/14%	0%/15%	14%	14%

6.1 股利 Dividends

支付予居住者股東之股利無須辦理扣繳稅款。除需課徵股利分配附加稅外，支付予非居住者股東之股利適用 14% 扣繳稅率，適用之租稅協定優惠稅率者不在此限。

No withholding tax is imposed on dividends paid to a resident shareholder. Dividends paid to a nonresident shareholder are subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty, in addition to the ATDD.

6.2 利息 Interest

除柬埔寨銀行及金融機構外，支付予居住者之利息適用 15% 扣繳稅率。支付予非居住者之利息適用 14% 扣繳稅率，適用之租稅協定優惠稅率者不在此限。

A 15% withholding tax applies on interest paid to residents, other than Cambodian banks and financial institutions. Interest paid to a nonresident is subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty.

6.3 權利金 Royalties

支付予居住者之權利金通常適用 15% 扣繳稅率；然而，支付予自行申報納稅義務人之拆封授權軟體、網站執照、可下載軟體或與電腦硬體配套之軟體權利金，免徵扣繳稅款。支付予非居住者之權利金適用 14% 扣繳稅率，適用租稅協定者不在此限。

Royalties paid to a resident generally are subject to a 15% withholding tax; however, royalties paid for shrink-wrapped software, site licenses, downloadable software, or software bundled with computer hardware to a self-declaration taxpayer are exempt from withholding tax. Royalties paid to a nonresident are subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty.

6.4 技術服務費 Fees for technical services

支付予居住者之技術及管理服務費用應適用 15% 扣繳稅率，惟部分享有扣繳豁免；支付予非居住者之技術及管理服務費用應適用 14% 扣繳稅率，適用租稅協定優惠稅率者不在此限。低於 50,000 柬埔寨瑞爾之服務款無須辦理扣繳稅款。

「技術服務」係指具技術含量且在業務投入開發或創建過程需要技術技能或知識，例如科學、物理、醫學、牙科、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、社會福利及核能，以及諮詢服務。「管理服務」係指具管理性質且用於管理業務之服務，例如招聘員工、培訓或管理銷售機構。

支援管理及技術服務提供之附屬費用及支付予管理及技術服務提供商之款項皆視為管理及技術服務。

Technical and management service fees paid to a resident are subject to a 15% withholding tax, subject to certain exemptions; fees paid to a nonresident are subject to a 14% withholding tax, unless the rate is reduced under an applicable tax treaty. Service payments of less than KHR 50,000 are not subject to withholding tax.

"Technical services" are defined as all services that are technical in nature and that require technical skill or knowledge in the development or creation of business inputs, such as services in science, physics, medicine, dentistry, pharmacology, law, hydraulics, physiology, art, education, engineering, architecture, research study, accounting, economics, welfare, and nuclear power, as well as consultation services. "Management services" are defined as all services that are managerial in nature and performed to manage a business, such as recruiting staff, or training or managing sales agents.

Subsidiary expenses supporting the supply of management and technical services and payments to suppliers of management and technical services are considered part of management and technical services.

6.5 分支機構盈餘匯出稅 Branch remittance tax

柬埔寨分支機構將利潤匯出至外國總機構時適用 14% 扣繳稅率。若當前課稅年度之分支機構利潤源自柬埔寨且已繳納所得稅，則匯出至外國總機構時無須課徵股利分配附加稅。

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 TOI already has been paid.

6.6 其他 Other

支付予居住者個人之租金適用 10% 扣繳稅率。若有適當證明文件，支付予自行申報納稅義務人之租金免辦理扣繳稅款。支付予非居住者之租金適用 14% 扣繳稅率。

在柬埔寨境內從事業務之居住者納稅義務人或在柬埔寨境內設有常設機構之非居住者支付柬埔寨來源所得之款項予非居住者時，亦適用 14% 扣繳稅率。

A 10% withholding tax applies to rental payments made to a resident individual. Rental payments made to a self-declaration taxpayer are exempt from withholding tax if supported by proper documentation. A 14% withholding tax applies to rental payments made to a nonresident.

A 14% withholding tax also applies to Cambodian-source income payments made to a nonresident by a resident taxpayer carrying on a business in Cambodia or a nonresident with a permanent establishment in Cambodia.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

柬埔寨已發布之移轉訂價規範及後續修訂係採用 OECD 準則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。該規範亦提供關係企業交易之移轉訂價文據編製指引。

關係企業間之交易須符合常規交易原則，納稅義務人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。評估常規交易要件時，該分析須證明 (i) 可比較交易與受控交易間無任何可能影響市場價格之重大差異，或 (ii) 可做出準確調整以消除任何重大差異。

自 2025 年 1 月 1 日起，納稅義務人若同時符合下列兩項條件，無須在該課稅年度編製移轉訂價文據：

- 年度總營業額低於 80 億柬埔寨瑞爾（約 200 萬美元）且總資產低於 40 億柬埔寨瑞爾（約 100 萬美元）；及
- 關係企業交易金額低於 10 億柬埔寨瑞爾（約 25 萬美元），包括貨物、資產、服務或權利金，以及資金貸款交易以外的其他類型交易。

Cambodia has issued a transfer pricing regulation with subsequent amendment, which adopts the five transfer pricing methods in the OECD guidelines: the comparable uncontrolled price, resale price, cost plus, profit split, and transactional net margin methods. 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.

Effective 1 January 2025, taxpayers are exempted from preparing transfer pricing documentation for any taxable year if they meet both of the following criteria:

- Annual turnover of less than KHR 8 billion (approximately USD 2 million) and total assets of less than KHR 4 billion (approximately USD 1 million); and
- Related party transactions of less than KHR 1 billion (approximately USD 250,000) for goods, assets, services, or royalties, as well as other types of transactions other than loan transactions.

7.2 利息扣除限制 Interest deduction limitations

利息扣除額上限為不含利息收益之淨所得的 50%，再加上利息收益。任何未使用之餘額可於未來連續五年間抵減應課稅利潤。

Maximum interest deduction of 50% of net income excluding interest, plus interest earned. Any unused portion can be carried forward for five consecutive years to offset future taxable profits.

7.3 受控外國公司 Controlled foreign companies

無受控外國公司（CFC）規定。

There are no controlled foreign company (CFC) rules.

7.4 反混合錯配規定 Anti-hybrid rules

無反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

無經濟實質要求。

There are no economic substance requirements.

7.6 揭露要求 Disclosure requirements

企業須在向稅務總局提交之每月及年度稅務申報書中揭露交易情況。

Enterprises must disclose transactions in their monthly and annual tax returns filed with the GDT.

7.7 離境稅 Exit tax

由於柬埔寨稅法中無受控外國公司規定，特定交易（例如股份或資產出售、清算等）須課徵印花稅、扣繳稅款、股利分配附加稅或就交易所得課徵資本利得稅。

Due to the absence of CFC rules in Cambodian tax law, certain transactions (e.g., sales of shares or assets, liquidations) are subject to stamp tax, withholding tax, or ATDD, or the gain derived from the transaction is taxed as a capital gain, as appropriate.

7.8 一般反避稅規則 General anti-avoidance rule

無一般反避稅規則。

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%

減免稅率 Reduced rate 0%

8.1 應稅交易 Taxable transactions

加值型營業稅係對所有貨物及服務提供者和固定資產銷售者課徵，但下列業務除外：主要金融服務；公共郵政服務；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；水電供應；教育服務；未加工農產品；固態及液態廢棄物回收服務。

「主要金融服務」係指透過存款、信貸或貸款交易等活動獲取利潤之金融服務；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、清算及結算服務；貨幣兌換；證券（擔保）；或黃金交易。

VAT is imposed on taxable supplies, which include all supplies of goods and services and sales of fixed assets, except for the following: primary financial services; public postal services; hospital, clinic, medical, and dental services; the state-owned public passenger transportation system; insurance services; approved nonprofit activities; the import of goods by foreign diplomatic international organizations and agencies of technical cooperation for personal use; the supply of water and electricity; educational services; unprocessed agricultural products; and solid and liquid waste collection services.

"Primary financial services" refers to financial services in which profit margins are derived from activities such as deposit, credit, or loan transactions; initial public offerings of stock, trading of stock or other financial instruments, and clearing and settlement services relating to the Cambodia securities exchange; currency exchange; security (surety); or trading of raw gold.

8.2 稅率 Rates

標準稅率為 10%，惟特定服務銷售適用零稅率或免稅（例如出口業務、主要金融服務、公共郵政服務）。

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及服務之納稅義務人，須在開始提供應稅銷售前辦理加值型營業稅登記。

提供電子數位商品及服務和進行其他國內消費電子商務活動，且在柬埔寨無常設機構之非居住者，若達到一定營業額門檻，須辦理簡化加值型營業稅登記。

完成登記之納稅義務人申請加值型營業稅進項扣抵時，須嚴格遵守開立發票、開立時間及會計帳簿等相關規定。

All taxpayers making supplies of taxable goods and services in Cambodia must register for VAT before making taxable supplies.

Nonresidents without a permanent establishment in Cambodia that make electronic supplies of digital goods and services and perform other e-commerce activities for domestic consumption are required to register for VAT purposes under the simplified VAT registration system if they satisfy certain turnover thresholds.

For registered taxpayers to claim input VAT, strict rules apply with regard to obligations relating to invoicing, timing, and accounting records.

8.4 申報與繳納 Filing and payment

納稅義務人須每月透過稅務總局電子申報系統提交加值型營業稅申報書，並須於次月 20 日前或於次月 25 日前（若採電子申報者）繳納加值型營業稅。

採用企業對消費者（B2C）模式之非居住者納稅義務人須向消費者收取 10% 加值型營業稅，並按月支付柬埔寨瑞爾予稅務機關。採用企業對企業（B2B）模式之非居住者納稅義務人則依反向課稅機制課徵加值型營業稅。

電子商務活動的加值型營業稅規定係就非居住者與其柬埔寨子公司或分公司間交易豁免適用加值型營業稅登記及反向課稅機制，惟該柬埔寨子公司或分公司須通知稅務總局。

電子商務活動、透過電子系統營運及相關項目包括：電子訂購實體產品；電子訂購及下載數位產品（軟體）；電子訂購及下載數位產品供版權商業利用；更新及附加元件（軟體）；特定期限軟體及其他數位資訊授權；單機版軟體或其他數位產品；應用程式託管（獨立授權）；應用程式託管（整包內容）；應用程式服務提供商（ASPs）；ASP 授權費；網站託管；軟體維護；資料倉儲；透過電腦網絡提供客戶支援服務；資料檢索；獨家或其他高價值數據交付；廣告；電子存取專業建議；技術資訊；資訊傳遞；互動網站存取；線上購物入口網站；線上拍賣；銷售推薦方案；內容開發交易；串流（即時）網路播放；上架費；提供下載數位產品的網站訂閱。

Monthly online VAT filing is required, and VAT must be paid by the 20th day of the following month or the 25th day of the following month for e-filing. Taxpayers must submit their monthly VAT returns via the GDT's e-filing system.

Nonresident taxpayers using a business-to-consumer (B2C) model are required to collect 10% VAT from consumers and pay the tax in KHR to the tax authorities on a monthly basis. Nonresident taxpayers using a business-to-business (B2B) model are subject to VAT under the reverse charge mechanism.

The VAT rules for e-commerce activities include an exemption from certain registration requirements and the application of a VAT reverse charge mechanism between a nonresident and its Cambodian subsidiaries or branches, subject to the subsidiaries or branches notifying the GDT.

E-commerce activities, operations via electronic systems, and related items include the following: electronic order processing of tangible products; electronic ordering and downloading of digital products (software); electronic ordering and downloading of digital products for purposes of commercial exploitation of copyrights; updates and add-ons (for software); limited duration software and other digital information licenses; single-use software or other digital products; application hosting (separate license); application hosting (bundled content); application service providers (ASPs); ASP license fees; website hosting; software maintenance; data warehousing; customer support over a computer network; data retrieval; delivery of exclusive or other high-value data; advertising; electronic access to professional advice; technical information; information delivery; access to interactive websites; online shopping portals; online auctions; sale referral programs; content acquisition transactions; streamed (real-time) web-based broadcasting; carriage fees; and subscription to a website allowing the downloading of digital products.

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會保險 Social security

雇主須登記並按員工每月平均薪資提撥 0.8% 職業風險保障及 2.6% 與醫療福利保險，每位員工最高上限分別為 2.40 美元及 7.80 美元。

雇主及員工須依據國家社會安全法辦理登記國家社會安全基金退休金計畫。

最低提撥工資（即用於計算退休金提撥之稅前工資）為 40 萬柬埔寨瑞爾（約 100 美元），柬埔寨勞動法涵蓋之非公部門員工或勞工的提撥工資上限為 120 萬柬埔寨瑞爾（約 300 美元）。公部門員工或勞工之退休金提撥工資請參考其他指引。

強制退休金提撥率採階段性實施方式如下：

- 第一階段（前五年）：提撥工資之 4%（即員工及雇主各自提撥 2%）；
- 第二階段（接下來五年）：提撥工資之 8%；及
- 第三階段：第 11 年起提撥比率增加 2.75%，第 21 年起 10 年間提撥比率再增加 2.75%。

Employers must register and make monthly occupational risk and health care benefit 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.

Employers and employees must register for the pension fund scheme with the National Social Security Fund based on the National Social Security law.

The minimum contributory wage (i.e., the pre-tax wage used to calculate pension contributions) is KHR 400,000 (approximately USD 100) and the contributory wage cap for any non-public sector employees or workers covered under the Cambodian labor laws is KHR 1.2 million (approximately USD 300). The pension fund contributory wage for public sector employees or workers is provided in separate guidance.

The mandatory contribution rates, which follow a phased-in approach, are as follows:

- First phase (first five years): 4% of the contributory wage (i.e., 2% contributed by the employee and another 2% contributed by the employer);
- Second phase (next five years): 8% of the contributory wage; and
- Third phase: 2.75% increase for the next 10 years and further 2.75% increase in the subsequent 10-year period.

9.2 薪酬稅 Payroll tax

無薪酬所得扣繳。

There is no payroll tax.

9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.4 不動產稅 Real property tax

就價值超過 1 億柬埔寨瑞爾之不動產每年課徵 0.1% 不動產稅。房屋及土地租金按租金金額之 10% 課稅。超過五公頃之未使用土地，根據未使用土地評估委員會判定每平方米土地市場價值之 2% 課稅。

Property tax is imposed at 0.1% per year on immovable property with a value exceeding KHR 100 million. A tax on house and land rentals is imposed at 10% of the rental fees. A tax also applies on unused land exceeding five hectares 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.

9.5 轉讓稅 Transfer tax

無財產轉讓稅，請參見下文「印花稅」。

There is no transfer tax, but see "Stamp duty," below.

9.6 印花稅 Stamp duty

企業解散或合併相關之法律文件須繳納 100 萬柬埔寨瑞爾的登記稅（即印花稅）。與特定資產（例如土地及車輛）所有權轉讓相關的文件須按轉讓價值之 4% 課徵印花稅。全部或部分轉讓公司股份須按交易日市場價值之 0.1% 課徵印花稅。使用國家預算資金之貨物或服務提供合約應依合約金額支付 0.1% 印花稅。特定情況可免徵印花稅。印花稅由買方負擔。

對外國投資者而言，特定官方文件及部分廣告張貼和招牌皆須繳納印花稅。印花稅金額取決於招牌位置、照明及書寫語言。

與適用於公司的規定相似，個人出售股份、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 used.

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.

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

無繼承稅或遺產稅，但請參見上文「印花稅」。

There is no inheritance tax or estate tax, but see "Stamp duty," above.

9.9 其他 Other

特定運輸工具包括卡車、公共汽車及船舶之登記需徵收交通工具稅之法定費用。

The tax on means of transportation imposes statutory fees on the registration of certain transportation vehicles, including trucks, buses, and ships.

10.0 租稅協定

Tax treaties

柬埔寨已與超過 10 個國家簽定租稅協定 / 協議。

Cambodia has concluded over 10 tax treaties/agreements.

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, Ministry of Economy and Finance.

緬甸稅務重點

Myanmar Tax Highlights

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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

緬甸緬元 (MMK)

Myanmar Kyat (MMK)

1.2 外匯管制 Foreign exchange control

緬甸公民、外國人和公司進行外匯交易前通常必須取得外匯管理部門核准，包括國外借款、償還本金及利息、向境外人士跨境支付、在境外銀行開設帳戶，以及匯出盈餘。外幣跨境付款亦需取得外匯監督委員會（FESC）核准。惟根據《緬甸投資法》（MIL）和《經濟特區法》（SEZ 法）註冊的公司，經投資委員會、緬甸中央銀行及外匯監督委員會核准後，得將投資時使用的資本及盈餘以外幣匯回。

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. Approval by the Foreign Exchange Supervisory Committee (FESC) is also required to remit foreign currency payments abroad. However, companies registered under the Myanmar Investment Law (MIL) and Special Economic Zone Law (SEZ Law) are permitted to repatriate investments and profits in the foreign currency in which the investments were made, subject to the approval of the Investment Commission, the Central Bank of Myanmar, and the FESC.

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

與國際財務報告準則（IFRS）一致的緬甸財務報告準則將被 IFRS 所取代。自財務會計年度 2027 年至 2028 年起開始全面採用 IFRS。除隸屬於小型公司者，公司財務報表須每年編製並經過會計師查核。

稅務申報方面，所有納稅義務人皆須透過自我評估系統（SAS）進行申報（連同該年度所得稅申報書）。

Myanmar Financial Reporting Standards, which is aligned with IFRS, is being replaced by full adoption of IFRS. Full adoption of IFRS is required as from the 2027-28 financial year. Financial statements must be prepared annually and must be audited, unless the company falls under the category of a small company.

For tax filing purposes, all taxpayers are required to file under the self-assessment system (SAS) (along with its annual income tax return).

1.4 主要企業型態 Principal business entities

包括非公開及公開發行有限責任公司；合夥企業；與緬甸公民成立的合資企業、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; joint venture with a citizen, private company, cooperative society, or state-owned economic organization; and sole proprietorship.

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	22% (一般情況 in general)
分支機構稅率 Branch tax rate	22%
資本利得稅率 Capital gains tax rate	10% (一般情況 in general)

2.1 稅務居住者身分 Residence

如果公司係根據《緬甸公司法》設立則視為緬甸稅務居住者。非公司型態的組織，若其控制、管理和決策活動皆位於緬甸，亦視為緬甸稅務居住者。

A company is deemed a resident if it is formed under the Myanmar Companies Law. An association of persons other than a company is resident in Myanmar where the control, management, and decision-making activities are situated and exercised wholly in Myanmar.

2.2 課稅基礎 Basis

居住者就全球來源所得課稅。惟根據《緬甸投資法》註冊的居住者公司得依其投資適用之免稅和減免規定課稅。非居住者公司僅就緬甸來源所得課稅。

Resident companies are taxed on their worldwide income. However, resident companies registered under the MIL are liable to pay tax in accordance with any applicable exemptions and reliefs on their investments. Nonresident companies are taxed only on Myanmar-source income.

2.3 課稅所得 Taxable income

課稅所得包括營業、專業服務、財產、資本利得及其他來源所得。課稅所得係扣除可扣除之費用和稅務折舊後計算之差額。如果滿足特定條件，可扣除政府贊助之慈善組織的捐贈款項，最多不超過總所得淨額的 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 organizations of up to 25% of total net income are allowable as a deduction if certain conditions are fulfilled.

2.4 稅率 Rate

2.4.1 一般稅率 General

根據《緬甸公司法》設立的公司、國營企業和經緬甸投資委員會許可證經營的企業皆適用 22% 的公司所得稅率。石油及天然氣公司則適用 25% 的稅率。在仰光證券交易所上市的公司之課稅淨利則按 17% 優惠稅率課稅。

外國公司的分公司僅就緬甸來源所得課徵 22% 所得稅率。

貨物進口及出口需預繳 2% 公司所得稅，該稅款可於相關會計年度結束時抵免居住者公司之所得稅負債。

A 22% corporate income tax rate applies to companies incorporated under the Myanmar Companies Law, state-owned enterprises, and businesses carried out with a permit from the Myanmar Investment Commission. A 25% rate applies to oil and gas companies. Companies listed on the Yangon Stock Exchange are taxed at a reduced rate of 17% on their total net taxable profits.

A branch of a foreign company is taxed at a 22% rate on Myanmar-source income.

A 2% advance corporate income tax is levied on the import and export of goods, and the tax is creditable against the corporate income tax liability of a resident entity at the end of the relevant fiscal year.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

緬甸尚未承諾實施與經濟合作暨發展組織 (OECD)/G20 稅基侵蝕與利潤移轉 (BEPS) 包容性框架發布的全球反稅基侵蝕原則 (GloBE) 或「第二支柱」模型相符的規範，這些規則旨在確保特定跨國企業集團全球最低稅率為 15%。

Myanmar has not committed to implementing rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for certain multinational enterprise groups.

2.5 股利所得稅 Taxation of dividends

緬甸實行單一層級公司所得稅制，根據該制度，公司股東從緬甸居住者公司取得之股利免徵所得稅。

Myanmar operates a one-tier corporate tax system, under which dividends received from a Myanmar resident company are exempt from income tax in the hands of its shareholders.

2.6 資本利得稅 Capital gains

緬甸並未針對資本利得另訂課稅規定。公司出售、交換或轉讓資本性資產（包括土地、建築物、車輛，以及股份、債券和類似工具）所取得之收益應課徵所得稅。居住者和非居住者公司皆按 10% 稅率課徵所得稅，惟石油及天然氣勘探和開採公司除外，其適用稅率範圍為 40% 至 50%。

There is no separate capital gains tax law. Income tax is imposed on gains from the sale, exchange, or transfer of capital assets, which include land, buildings, and vehicles, as well as 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%.

2.7 虧損 Losses

任何來源所得之虧損均可於同一會計年度內與任何其他來源所得相抵減。未使用之虧損得於虧損發生後三年內抵減所得。不允許虧損的回溯扣抵。

組織型態的資本虧損及損失份額不得抵減其他來源所得且不適用虧損扣抵。

Losses from any source of income may be set off against income from any other source in a fiscal year. Unused losses may be carried forward and offset against income of 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.

2.8 境外稅額扣抵 Foreign tax relief

無單邊境外稅額減免規定。惟無論是否抵觸當地所得稅法，仍可適用租稅協定條款。

There is no provision for unilateral relief. However, if a tax treaty is applicable, the treaty provisions will be followed, regardless of any conflicting provisions in the income tax law.

2.9 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.

2.10 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

緬甸有兩部主要法令提供外國投資者租稅優惠：《緬甸投資法》和《經濟特區法》。

根據《緬甸投資法》租稅優惠取決於特定產業和區域及國家發展。在符合特定相關條件時，公司得享有三至七年的所得稅免稅期，同時減免其他特定稅負。

《經濟特區法》提供的公司所得稅特別租稅優惠包括：

- 自由貿易區投資者享有前七年免徵公司所得稅，特定開發區投資者享有前五年免徵公司所得稅，免稅期結束後起算五年得減免 50% 公司所得稅，且若投資者於一年內以利潤再次投資，得享有額外五年減免 50% 公司所得稅之優惠；
- 開發商在前八年內免徵公司所得稅，免稅期後五年內可減免 50% 公司所得稅，且若開發商於一年內以利潤再次投資，得享有額外五年減免 50% 公司所得稅之優惠；以及
- 特定商品免徵進口關稅。

Two main laws provide incentives to foreign investors: the MIL and the SEZ Law.

Tax incentives under the MIL depend on the sectors designated and the development of regions and states. Subject to satisfying the relevant conditions, a corporate income tax holiday of three to seven years may be granted, along with relief from certain duties and other taxes.

Special corporate income tax incentives under the SEZ Law include the following:

- A tax exemption for the first seven years for investors in a free zone and for the first five years for investors in a promotion zone, followed by tax relief of 50% for the subsequent five years, and 50% relief for a further five years if the profits are reinvested within one year;
- A tax exemption for the first eight years for a developer, followed by tax relief of 50% for the subsequent five years, and 50% relief for a further five years if the profits are reinvested within one year; and
- An import duty exemption for certain goods.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度為 4 月 1 日至 3 月 31 日。

The tax year is 1 April through 31 March.

3.2 合併申報 Consolidated returns

稅法無集團合併申報規定；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 申報與繳納 Filing and payment

公司必須在會計年度結束後三個月內申報公司所得稅。緬甸國稅局（IRD）要求所有納稅義務人使用自我評估系統（SAS）。根據自我評估系統，每個納稅義務人應申報年度所得稅並自行評估所得稅負。

資本利得所得稅必須在資產處分日（處分契約執行日、所有權轉移日或交付日，孰早者即資產處分日）起算 30 天內申報。

公司考量貨物進出口之暫繳所得稅及就源扣繳稅額後，應根據前一所得年度應付所得稅按季暫繳公司所得稅。暫繳稅款及扣繳稅款可抵減年度結算申報稅額。緬甸國稅局（IRD）核發的稅額及罰款核定通知書將載明最終應繳稅額的繳納期限。根據自我評估系統（SAS），納稅義務人無需等待此核定通知書即可支付最終應繳稅額；納稅義務人可在進行年度申報時併同支付稅額。溢繳稅款經緬甸國稅局（IRD）授權並核准後退還。

無論其在緬甸的稅務居住者身為何，所有納稅義務人皆須使用與所得相同的貨幣繳納公司所得稅。

The income tax return must be filed within three months from the end of the fiscal year. The Myanmar Internal Revenue Department (IRD) requires all taxpayers to use the SAS. Under the SAS, each taxpayer files an annual tax return and assesses their own tax liability.

Transactional tax returns for capital gains must be filed within 30 days from the date of disposal of the capital asset (i.e., the earliest of the date of execution of the deed of disposal, the date title passes, or the date of delivery).

Quarterly advance payments of corporate income tax are required, based on the income tax payable for the previous income year after considering advance corporate income tax payments on imports and exports of goods, and taxes withheld at source in the previous year. The advance tax payments and any taxes withheld are creditable against the final tax liability. The date for settling the final tax liability is specified in the tax and penalty assessment letter issued by the IRD. Under the SAS, taxpayers are not required to wait for this letter to pay the final tax due; this may be paid when the annual return is filed. Excess tax paid will be refunded once the IRD has authorized and approved the refund.

All taxpayers, regardless of their tax residency status in Myanmar, are required to settle their corporate income tax liabilities in the same currency as that in which the income was earned.

3.4 罰則 Penalties

《稅務行政法》(TAL) 對未遵循稅務相關行為制定各種罰款及利息。罰則不僅適用於相關納稅義務人，亦適用於負責就源扣繳並支付稅款予緬甸國稅局的扣繳義務人。

The Tax Administrative Law (TAL) sets a wide variety of penalties and interest for noncompliance relating to tax matters. These may apply not only to the relevant taxpayer, but also to persons responsible for withholding the tax and paying it to the IRD.

3.5 解釋函令 Rulings

納稅義務人得根據《稅務行政法》申請預先解釋函令。緬甸國稅局有權發布公開解釋函令，以確保法規遵循的一致性和指導方針。

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 個人稅務

Individual taxation

稅率 Rates

稅務居住者個人所得稅稅率 Individual income tax rate

課稅所得（緬元） Taxable income (MMK)

稅率 Rate

不超過 2,000,000 Up to 2,000,000	0%
2,000,001-10,000,000	5%
10,000,001-30,000,000	10%
30,000,001-50,000,000	15%
50,000,001-70,000,000	20%
超過 70,000,000 Over 70,000,000	25%

租金收入稅率 Rental income tax rate

10%

資本利得稅率 Capital gains tax rate

10%

4.1 稅務居住者身分 Residence

在緬甸居住及工作的緬甸公民將視為緬甸居住者。課稅所得年度內在緬甸居住至少 183 天的外籍人士將視為緬甸居住者。

Myanmar citizens who are living and working in Myanmar 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 課稅基礎 Basis

稅務居住者就其全球來源所得課徵緬甸所得稅。

在境外工作的緬甸公民將視為非緬甸居住者。

視為緬甸居住者的外籍人士就其全球來源所得課徵緬甸所得稅。非緬甸居住者的外籍人士僅就緬甸來源所得課稅。

Residents are subject to Myanmar income tax on their worldwide income.

A Myanmar citizen who is working in a foreign country is regarded as a nonresident citizen.

Resident foreigners are subject to Myanmar income tax on their worldwide income. A nonresident foreigner is subject to tax only on Myanmar-source income.

4.3 課稅所得 Taxable income

課稅所得包括薪資及資本利得；專業服務、業務經營、財產或其他來源所得；以及其他未被評估課稅的所得。

Taxable income includes salary income and capital gains; income from a profession, business, property, or other sources; and any income that has not otherwise been assessed to tax.

4.4 稅率 Rates

薪資、專業服務、業務經營、財產和其他來源所得適用 0% 至 25% 的累進稅率。

緬甸居住者的個人租金收入適用 10% 稅率。

未以其他方式評估課稅的所得適用 3% 至 30% 的累進稅率。

如無稅負減免及免稅適用，外籍非居住者薪資所得適用 0% 至 25% 的累進稅率，薪資以外的所得則適用 22% 所得稅率。

非居住者公民的緬甸境外所得（薪資除外）如無稅負減免和免稅則適用 10% 所得稅率。

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.

Tax on income that has escaped assessment is imposed 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%, and income other than salary is subject to a 22% income tax rate, before reliefs and exemptions.

Income (other than salary) of nonresident citizens which is received outside Myanmar is subject to income tax at a rate of 10%, before reliefs and exemptions.

Income (other than salary) of nonresident citizens which is received outside Myanmar is subject to income tax at a rate of 10%, before reliefs and exemptions.

4.5 資本利得 Capital gains

緬甸本國居住者、外籍居住者或外籍非居住者出售、交換或轉讓資本性資產（如土地、建築物、車輛、股份、債券）所獲得的收益徵收 10% 的稅款。

A 10% tax is levied on gains from the sale, exchange, or transfer of capital assets (e.g., land, buildings, vehicles, shares, bonds) by a resident national, resident foreigner, or nonresident foreigner.

4.6 扣除額與免稅額 Deductions and allowances

可扣除人壽保險支付的保費。

緬甸居住者個人享有課稅所得總額 20% 的基本扣除額，在單一課稅年度最高上限為 1,000 萬緬元。在計算緬甸居住者個人課稅所得時可扣除配偶、子女及父母的扣除額。在計算就業所得應繳稅款時可扣除員工繳納的社會安全保險支出。

Premiums paid on a life insurance policy are allowable as a deduction.

Resident individuals are granted a basic allowance deduction of 20% of total taxable income, up to a maximum threshold of MMK 10 million in a tax year. Allowances for a spouse, children, and parents also are deductible in calculating the taxable income of a resident individual. Social security contributions made by an employee are deductible when calculating the tax due on employment income.

4.7 境外稅額扣抵 Foreign tax relief

緬甸個人無境外稅額扣抵規定。

There is no foreign tax relief for individuals.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度為 4 月 1 日至 3 月 31 日。

The tax year is 1 April through 31 March.

5.2 申報主體 Filing status

個人須就薪資以外之所得單獨申報。已婚配偶不允許合併申報。

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 申報與繳納 Filing and payment

雇主應在支付員工薪資時扣繳應納所得稅。扣繳稅款自扣繳之日起算 15 天內應支付予稅務機關。雇主須在課稅所得年度結束後三個月內申報年度薪資表。

雇主辦理員工薪資扣繳並以與員工薪資相同的貨幣支付稅款予緬甸國稅局。

對於包括來自業務經營的其他所得之應付稅款如下：

- 就已收及應收所得繳納每月商業稅；以及
- 根據該年度預估所得總額按季暫繳所得稅。

暫繳稅款及扣繳稅款皆可抵減年度結算申報稅額。個人收到薪資所得以外的繳稅支付憑證後須繳納應付稅款。

課稅年度結束後三個月內應申報個人所得稅。資本利得稅應於處分資產日（處分契約執行日、所有權轉移日或交付日，孰早者即資產處分日）起算 30 天內申報，並在課稅年度結束後三個月內合併申報。

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.

Tax withheld by an employer from salary and paid to the IRD must be paid in the same currency as that received by the employee.

For other income, including income from a business, tax is payable as follows:

- Monthly commercial tax is payable on income received and receivable; and
- Quarterly advance income tax is payable based on the estimated total income for the year.

The advance payments and any taxes withheld are creditable against the final tax liability. Individuals are required to pay any tax due upon receiving the tax payment challan form for amounts other than salary income.

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 30 days 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 consolidated return within three months of the end of the tax year.

5.4 罰則 Penalties

參前述公司稅務遵循之罰則。

See above.

5.5 解釋函令 Rulings

納稅義務人得根據《稅務行政法》申請預先解釋函令。緬甸國稅局有權發布公開解釋函令，以確保法規遵循的一致性和指導方針。

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				
給付類型 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%

6.1 股利 Dividends

緬甸不課徵股利扣繳稅款。

Myanmar does not impose withholding tax on dividends.

6.2 利息 Interest

支付予居住者的利息無須辦理扣繳稅款，但支付予非居住者的利息適用 15% 扣繳稅率，除非適用租稅協定減免稅率。具有非居住者身分之外國銀行所註冊登記的分行無須辦理利息所得扣繳稅款。

No tax is withheld on interest paid to a resident, but a 15% rate applies on interest paid to a nonresident, unless the rate is reduced under an applicable tax treaty. Registered branches of foreign banks that have nonresident status are exempt from withholding on interest income.

6.3 權利金 Royalties

支付予居住者的權利金適用 10% 扣繳稅率；支付予非居住者的權利金則適用 15% 扣繳稅率，除非適用租稅協定減免稅率。

Royalties paid to a resident are subject to a 10% withholding tax; the rate is 15% for royalties paid to a nonresident, unless the rate is reduced under an applicable tax treaty.

6.4 技術服務費 Fees for technical services

非屬權利金範疇的技術服務費之扣繳稅款請參考下文「其他」說明。

Fees for technical services that are not classified as royalties are subject to withholding tax as described in "Other," below.

6.5 分支機構盈餘匯出稅 Branch remittance tax

無分支機構盈餘匯出稅。

There is no branch remittance tax.

6.6 其他 Other

在緬甸境內自非居住者購買貨物及勞務的款項適用 2.5% 扣繳稅率。政府機構自居住者購買貨物及勞務的款項則適用 2% 扣繳稅率；其他類型的支付者在緬甸境內自緬甸居住者購買貨物及勞務的款項無須辦理扣繳稅款。

扣繳稅款應自扣繳日起算 15 天內，以非居住者收取的相同貨幣支付予緬甸國稅局。

Payments to nonresidents for the procurement of goods and services within Myanmar are subject to a 2.5% withholding tax. A 2% rate applies to payments made by government bodies to residents; payments made by other types of payers to residents for the procurement of goods and services within Myanmar are not subject to withholding tax.

Withholding tax must be paid to the IRD within 15 days from the date the tax is withheld, in the same currency as that received by the nonresident.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

無移轉訂價規則。

There are no transfer pricing rules.

7.2 利息扣除限制 Interest deduction limitations

無利息扣除額限制規則。

There are no interest deduction limitation rules.

7.3 受控外國公司 Controlled foreign companies

無受控外國公司規則。

There are no controlled foreign company rules.

7.4 反混合錯配規定 Anti-hybrid rules

無反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

根據《稅務行政法》，緬甸國稅局官員有權審查交易的經濟實質並否准適用租稅優惠（參考下文「一般反避稅制度」）。

Under the TAL, IRD officers are empowered to review the economic substance of a transaction and deny tax benefits (see "General anti-avoidance rule," below).

7.6 揭露要求 Disclosure requirements

無揭露要求。

There are no disclosure requirements.

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

無一般反避稅制度，參考下文「其他」。

There is no general anti-avoidance rule, but see "Other," below.

7.9 其他 Other

《稅務行政法》納入反避稅條款以因應刻意避稅計劃。法規授權緬甸國稅局得否准任何有欺詐性或缺乏經濟實質的交易適用租稅優惠。

The TAL contains 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% (特定貨物稅) 5% (commercial tax)/5%-80% (specific goods tax)
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減免稅率 Reduced rate	無 None
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8.1 應稅交易 Taxable transactions

緬甸不徵收加值型營業稅，惟就貨物及勞務課徵商業稅。除非交易符合免稅規定，商業稅適用於所有貨物及勞務交易。

此外，緬甸針對進口、在緬甸生產或出口的特定貨物（目前有 15 種貨物）課徵特定貨物稅 (SGT)。

Myanmar does not levy VAT, but commercial tax is levied as a turnover tax on goods and services. The commercial tax applies to all goods and services transactions unless the transactions are listed as exempt.

In addition, specific goods tax (SGT) is imposed on specific goods (currently 15 types of goods) that are imported, produced in Myanmar, or exported.

8.2 稅率 Rates

一般在緬甸境內的服務、進口、出口和貨物製造適用 5% 商業稅率。SIM 卡銷售及 SIM 卡開通係按 SIM 卡張數每張課徵一次性商業稅 20,000 緬元。互聯網服務適用 15% 商業稅率。

特定貨物稅率範圍從 5% 到 80%。

The commercial tax rate generally is 5%, payable on services, imports, exports, and goods manufactured within Myanmar. The commercial tax on sales of SIM cards and activation of SIM cards is a one-time tax of MMK 20,000 per SIM card. Internet services are subject to commercial tax at a 15% rate.

SGT rates range from 5% to 80%.

8.3 稅籍登記 Registration

商業稅稅籍登記適用於緬甸居住者及從事商業運營的非居住者實體。

所有在緬甸進口、製造和出口特定貨物的公司皆須辦理特定貨物稅稅籍登記。

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 SGT.

8.4 申報與繳納 Filing and payment

納稅義務人應按季在相關季度結束後 30 天內申報商業稅。每月應納稅款需在次月 10 日前繳納。會計年度結束後三個月內須完成商業稅年度申報。

特定貨物稅須在貨物銷售 / 出口當月結束後 10 天內繳納。納稅義務人應按季在相關季度結束後 10 天內申報特定貨物稅。

Commercial tax returns must be submitted quarterly and are due within 30 days from the end of the relevant quarter. Monthly payment of the tax is due by the 10th day of the following month. An annual return must be filed within three months from the end of a fiscal year.

SGT must be paid within 10 days after the end of the month in which the goods are sold/exported. The SGT return must be filed quarterly within 10 days after the end of the relevant quarter.

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會安全保險費 Social security contributions

雇主須按員工基本薪資及工資的 3%（上限為 9,000 緬元）提撥社會安全保險。員工須按薪資及工資總額 2% 提撥社會安全保險，上限為 6,000 緬元。

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 MMK 6,000.

9.2 薪酬稅 Payroll tax

無特定薪資稅，惟雇主須按員工就業所得辦理扣繳稅款。

There is no specific payroll tax but the employer must withhold tax on employment income.

9.3 資本稅 Capital duty

無資本稅，惟私人公司或公開發行公司或分公司設立登記時需繳納登記費。

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

參考下文「印花稅」。

See "Stamp duty," below.

9.6 印花稅 Stamp duty

印花稅係對《緬甸印花稅法》要求加蓋印花的各類文書課徵，例如協議或協議備忘錄、利潤分配合約、股份轉讓、租賃協議等。

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 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

無繼承稅或遺產稅，惟需就協議安排的繼承及贈與之財產價值繳納登記費。

There is no inheritance tax or estate tax, but registration fees are payable for inheritances under an arrangement of settlement and for gifts, depending on the value of the property.

9.9 其他 Other

個人或公司從事石油及天然氣、採礦、林業及漁業需向政府繳納權利金。珠寶及寶石的銷售或進口需課稅，但不適用特定貨物稅。

Government royalties are payable in the oil and gas, mining, forestry, and fishery industries. A tax on sales or imports of jewelry and gemstones applies instead of SGT.

10.0 租稅協定

Tax treaties

緬甸與印度、韓國、寮國、馬來西亞、新加坡、泰國、英國和越南各別簽訂已生效的租稅協定。

Tax treaties are in force between Myanmar and each of India, Korea (ROK), Laos, Malaysia, Singapore, Thailand, the UK, and Vietnam.

11.0 稅務機關

Tax authorities

緬甸國稅局。

Internal Revenue Department.

汶萊稅務重點

Brunei Darussalam Tax Highlights



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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

汶萊元 (BND)

Brunei Dollar (BND)

1.2 外匯管制 Foreign exchange control

汶萊達魯薩蘭（以下簡稱「汶萊」）沒有外匯管制制度，但會監控外匯交易和資金流動。非居住者允許開立當地銀行帳戶，且亦未限制非居住者借款。

There are no foreign exchange controls in Brunei Darussalam (Brunei), although exchanges and movements of currency are monitored. Nonresident bank accounts are permitted, and there are no restrictions on borrowing by nonresidents.

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

公眾利益實體 (PIEs) 必須遵守國際財務報導準則 (IFRS)。非公眾利益實體必須遵守汶萊會計準則。

IFRS is required for public interest entities (PIEs). Non-PIEs must comply with Brunei Darussalam Accounting Standards for non-PIEs.

1.4 主要企業型態 Principal business entities

包括公開發行 / 私人有限公司、合夥企業、獨資企業及外國企業分公司。外國企業在汶萊設立營業場所或開始商業活動前，必須向公司註冊處登記。

These are the public/private limited company, partnership, sole proprietorship, and branch of a foreign company. A foreign company must register with the Registrar of Companies before establishing a place of business or commencing business activities in Brunei.

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	依門檻金額課徵 18.5% 18.5% on a threshold basis
分支機構稅率 Branch tax rate	依門檻金額課徵 18.5% 18.5% on a threshold basis
資本利得稅率 Capital gains tax rate	0%

2.1 稅務居住者身分 **Residence**

在汶萊有實質管理及控制之公司，則該公司視為汶萊稅務居住者。

A company is resident in Brunei if it is managed and controlled in Brunei.

2.2 課稅基礎 **Basis**

公司須就其在汶萊產生或來源於汶萊的所得，或自汶萊境外匯入之所得繳稅。分公司的課稅方式與子公司相同。

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。

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.

2.4 稅率 Rate

2.4.1 一般稅率 General

公司所得稅率為 18.5%，並按以下門檻計算：

- 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。

石油及天然氣公司的石油業務須繳納 55% 的石油所得稅。

營收不超過 1,000,000 汶萊元的公司可免徵公司所得稅。

The corporate income tax rate is 18.5% and is charged on a threshold basis as follows:

- Twenty-five percent of the first BND 100,000 of assessable income is charged at 18.5%;
- Fifty percent 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.

Companies with revenue that does not exceed BND 1 million are exempt from corporate income tax.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

汶萊尚未就實施與經濟合作暨發展組織 OECD/G20 稅基侵蝕與利潤移轉包容性框架所發布的全球反稅基侵蝕原則 (GloBE) 或「第二支柱」做出任何正式宣布。這些規則旨在確保年度合併營收達 7.5 億歐元以上的跨國企業集團適用 15% 的全球最低稅負。

Brunei has not made any official announcements regarding the implementation of rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million.

2.5 股利所得稅 Taxation of dividends

見上述「課稅所得」。

See "Taxable income," above.

2.6 資本利得稅 Capital gains

資本利得不課稅。

There is no tax on capital gains.

2.7 虧損 Losses

虧損可後抵六年，但不可前抵。

Losses may be carried forward for six years but may not be carried back.

2.8 境外稅額扣抵 Foreign tax relief

對於在提供互惠減免之大英國協國家支付的境外來源所得稅，可獲得稅收抵免，但以依汶萊稅率計算應課徵之稅額的半數為限。

A tax credit is available for tax paid on foreign-source income in a Commonwealth of Nations jurisdiction that provides reciprocal relief, but it is limited to the tax assessed at one-half of Brunei's tax rate.

2.9 參與免稅規定 Participation exemption

無參與免稅制度。

There is no participation exemption regime.

2.10 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

新興產業公司可能獲得稅收豁免。

特定薪資和培訓支出可獲得稅收抵免。

從事出口之企業可選擇按核准出口的 1% 固定稅率繳稅，以替代公司所得稅。

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 income tax.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度為曆年制。

The tax year is the calendar year.

3.2 合併申報 Consolidated returns

不允許合併申報；每家公司必須單獨申報。

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

3.3 申報與繳納 Filing and payment

採用電子申報系統 (OCP-STARs)。申報截止日期為課稅期間次年的 6 月 30 日。依預估課稅所得額估列之應付稅款必須在公司會計年度結束後三個月內繳納。

An e-filing system (OCP-STARs) applies. The deadline for filing a return is 30 June of the year following the taxable period. Advance tax on estimated chargeable income must be paid within three months after the company's financial year end.

3.4 罰則 Penalties

未申報可處 10,000 汶萊元罰款及 12 個月監禁。

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 個人稅務

Individual taxation

稅率 Rates

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 稅務居住者身分 Residence

個人如果居住在汶萊，且在上一核課年度在汶萊實際居留或從事就業（公司董事除外）183 天或以上，則被視為稅務居住者。

Individuals are resident if they reside in Brunei and are physically present or exercise an employment (other than as a director of a company) in Brunei for 183 days or more in the preceding year of assessment.

4.2 課稅基礎 Basis

雖然所得稅法規定對個人所得徵稅，但根據該法案附表二，可獲得免稅。支付給非稅務居住者董事的報酬須繳納 10% 的扣繳稅款。

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. Remuneration paid to a nonresident director is subject to a 10% withholding tax.

4.3 課稅所得 Taxable income

無課稅所得。

There is no taxable income.

4.4 稅率 Rates

見上述「課稅基礎」。

See above under "Basis."

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

由於所得不課稅，因此沒有扣除額或免稅額。

There are no deductions or allowances, as income is not taxable.

4.7 境外稅額扣抵 Foreign tax relief

所得稅法規定，對於在提供互惠減免之大英國協國家支付的境外來源所得稅，可獲得稅收抵免，但以依汶萊稅率計算應課徵之稅額的半數為限。然而，個人所得根據該法案附表二獲得免稅。

The Income Tax Act provides for a tax credit for tax paid on foreign-source income in a Commonwealth of Nations jurisdiction that provides reciprocal relief, limited to the tax assessed at one-half of Brunei's rate. However, income received by individuals is exempt from tax under the second schedule of the act.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度為日曆年。

The tax year is the calendar year.

5.2 申報主體 Filing status

由於無申報要求，因此沒有申報身分。

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

5.3 申報與繳納 Filing and payment

無申報或繳納要求。

There are no filing or payment requirements.

5.4 罰則 Penalties

由於不需要申報和繳納，因此沒有罰則。

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

5.5 解釋函令 Rulings

無適用預先協議的解釋函令。

Advance rulings are not granted.

6.0 扣繳稅款

Withholding tax

稅率 Rate				
給付類型 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%	2.5%	2.5%
權利金 Royalties	0%	0%	10%	10%

6.1 股利 Dividends

汶萊對已課稅的股利不徵收扣繳稅款，無論是支付給稅務居住者還是非稅務居住者。

Brunei does not impose 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

支付給非稅務居住者的利息須繳納 2.5% 的扣繳稅款，除非依據租稅協定適用優惠稅率。支付給稅務居住者的利息不須繳納扣繳稅款。

Interest paid to a nonresident is subject to a 2.5% withholding tax, unless the rate is reduced under an applicable tax treaty. Interest paid to a resident is not subject to withholding tax.

6.3 權利金 Royalties

支付給非稅務居住者的權利金須繳納 10% 的扣繳稅款，除非依據租稅協定適用優惠稅率。支付給稅務居住者的權利金不須繳納扣繳稅款。

Royalties paid to a nonresident are subject to a 10% withholding tax, unless the rate is reduced under an applicable tax treaty. Royalties paid to a resident are not subject to withholding tax.

6.4 技術服務費 Fees for technical services

支付給非稅務居住者的技術服務費，針對科學、技術、工業或商業知識或資訊的費用須繳納 10% 的扣繳稅款，除非依據租稅協定適用優惠稅率。支付給稅務居住者的技術服務費不須繳納扣繳稅款。

Technical service fees and fees for the use of scientific, technical, industrial, or commercial knowledge or information paid to a nonresident are subject to a 10% withholding tax, unless the rate is reduced under an applicable tax treaty. Technical service fees paid to a resident are not subject to withholding tax.

6.5 分支機構盈餘匯出稅 Branch remittance tax

無分支機構盈餘匯出稅。

There is no branch remittance tax.

6.6 其他 Other

支付給非稅務居住者董事的報酬和支付給非稅務居住者的管理費須繳納 10% 的扣繳稅款。對於為使用動產而支付給非稅務居住者的租金或其他款項，亦須繳納 10% 的扣繳稅款。

Remuneration paid to a nonresident director and management fees paid to a nonresident are subject to a 10% withholding tax. A 10% withholding tax also is imposed on rent or other payments made to a nonresident for the use of movable property.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

無移轉訂價規定。

There are no transfer pricing rules.

7.2 利息扣除限制 Interest deduction limitations

無利息扣除限制。

There are no interest deduction limitations.

7.3 受控外國公司 Controlled foreign companies

無受控外國公司規則。

There are no controlled foreign company rules.

7.4 反混合錯配規定 Anti-hybrid rules

無反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

無經濟實質要求。

There are no economic substance requirements.

7.6 揭露要求 Disclosure requirements

無揭露要求。

There are no disclosure requirements.

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

如果稅務機關確信某些交易的目的或效果是直接或間接減少或規避納稅義務，則可以排除這些交易和處置。

The tax authorities can disregard certain transactions and dispositions if they are satisfied that the purpose or effect of an arrangement is to directly or indirectly reduce or avoid a liability to tax.

8.0 加值型營業稅

Value added tax

汶萊無加值型營業稅或銷售稅。

Brunei does not have a VAT or sales tax.

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會保險 Social security

適用國家退休計劃 (Skim Persaraan Kebangsaan)。雇主須提撥金額級距為：月薪不超過 500 汶萊元，繳納 57.50 汶萊元；月薪超過 500 汶萊元但不超過 1,500 汶萊元，繳納 10.5%；月薪超過 1,500 汶萊元但不超過 2,800 汶萊元，繳納 9.5%；月薪超過 2,800 汶萊元，繳納 8.5%。

A national retirement scheme (Skim Persaraan Kebangsaan) applies. The employer contribution rates are BND 57.50 (for monthly salary up to BND 500), 10.5% (for monthly salary above BND 500 and up to BND 1,500), 9.5% (for monthly salary above BND 1,500 and up to BND 2,800), and 8.5% (for monthly salary above BND 2,800).

9.2 薪酬稅 Payroll tax

無薪酬稅。

There is no payroll tax.

9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.4 不動產稅 Real property tax

雖然未對不動產徵稅，但對位於斯里巴加灣市之建築物徵收 12% 的房屋稅。

Although no taxes are levied on property, a 12% building tax is levied on buildings located in Bandar Seri Begawan.

9.5 轉讓稅 Transfer tax

無轉讓稅。

There is no transfer tax.

9.6 印花稅 Stamp duty

對各種商業文件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 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

無遺產稅或贈與稅。

There is no inheritance tax or estate tax.

10.0 租稅協定

Tax treaties

汶萊已簽訂超過 15 項租稅協定。

Brunei has concluded more than 15 tax treaties.

11.0 稅務機關

Tax authorities

財政部與經濟部轄下的稅務司。

Revenue Division under the Ministry of Finance and Economy.

寮國稅務重點

Laos Tax Highlights



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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

寮國基普 (LAK)

Lao Kip (LAK)

1.2 外匯管制 Foreign exchange control

外國企業可以在以企業名義開立的銀行帳戶中存入寮國基普和外幣。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

目前，寮國財務報告準則（LFRS）正在大型企業以及中小型企業（SMEs）中導入。銀行、金融機構、保險公司和上市公司必須強制使用國際財務報導準則（IFRS），並從 2026 年起全面採用。財務報表必須每年向會計和稅務機關提交。

Currently, the implementation of Lao Financial Reporting Standards (LFRS) is ongoing for large as well as small and medium-sized enterprises (SMEs). The use of IFRS is mandated for banks, financial institutions, insurance companies, and listed companies, with full adoption allowed as from 2026. Financial statements must be filed annually with the accounting and tax authorities.

1.4 主要企業型態 Principal business entities

包括公開發行 / 私人有限公司、合夥企業、個人企業（獨資經營）、辦事處和外國公司之分公司。

These are the public/private limited company, partnership, individual enterprise (sole proprietorship), representative office, and branch of a foreign company.

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate 20% (標準, standard)

分支機構稅率 Branch tax rate 20% (標準, standard)

資本利得稅率 Capital gains tax rate 2%

2.1 稅務居住者身分 Residence

寮國沒有一般的稅務居住者定義。然而，寮國的租稅協定將企業全部或部分進行業務的固定營業場所定義為常設機構。

根據寮國法律成立的企業不論收入來源，通常對其全球來源所得繳納稅款。在寮國經營業務的外國企業，須就寮國來源所得納稅。

There is no general definition of residence for tax purposes in Laos. However, Lao 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 Lao 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 課稅基礎 Basis

所得稅法規定針對全球來源所得課稅。分公司的課稅方式與子公司相同。

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。

Corporate income tax is collected from domestic and foreign businesses and is imposed on income from all types of business activities.

2.4 稅率 Rate

2.4.1 一般稅率 General

標準公司所得稅稅率為 20%。其他稅率如下：

- 自願登記加值型營業稅稅籍的微型企業適用 0.1% 的稅率；
- 新設立並登記加值型營業稅稅籍之小型企業在三年內適用適用 3% 的稅率，之後適用標準公司所得稅稅率；
- 新設立登記加值型營業稅稅籍之中型企業在三年內適用 5% 的稅率，之後適用標準公司所得稅稅率；
- 從事教育、醫療保健和創新產業業務活動的企業適用 5% 的稅率；
- 從事新技術和綠色能源領域業務活動的企業適用 7% 的稅率；
- 在股票市場首次發行的公司在市場發行後四年內適用 13% 的稅率，之後適用標準公司所得稅稅率；
- 生產、進口和供應煙草產品的企業適用 22% 的稅率；及
- 年收入超過 5,000 萬寮國基普且不超過 4 億寮國基普但未登記加值型營業稅稅籍的微型企業，根據收入金額和業務活動類型，適用 1% 至 3% 的稅率。年所得不超過 5,000 萬寮國基普的微型企業免納公司所得稅。

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

- A 0.1% rate applies to micro enterprises that are voluntarily registered for VAT;
- A 3% rate applies for three years to newly established small enterprises that are registered for VAT, after which the standard corporate income tax rate applies;
- A 5% rate applies for three years to newly established medium-sized enterprises that are registered for VAT, after which the standard corporate income tax rate applies;
- A 5% rate applies to entities that conduct business activities in the education, health care, and innovation sectors;
- A 7% rate applies to entities that conduct business activities in the new technology and green energy sectors;

- A 13% rate applies to companies that are registered on the stock market for the first four years from the date of registration, after which the standard corporate income tax rate applies;
- A 22% rate applies to entities that produce, import, and supply tobacco products; and
- Micro enterprises that generate income above LAK 50 million and up to LAK 400 million that are not registered for VAT are subject to rates ranging from 1% to 3%, depending on the amount of income and the type of business activity. Micro enterprises with income up to LAK 50 million are exempt from corporate income tax.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

寮國尚未就實施與經濟合作暨發展組織 OECD/G20 稅基侵蝕與利潤移轉包容性框架發布的全球反稅基侵蝕原則（GloBE）或「第二支柱」正式發布規定，這些規則旨在確保特定跨國企業集團適用 15% 的最低稅負。

Laos has not committed to implementing rules that generally are in line with the global anti-base erosion (GloBE) or "Pillar Two" model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for certain multinational enterprise groups.

2.5 股利所得稅 Taxation of dividends

股利所得不包括在公司所得稅的計算中。

Dividend income is not included in the calculation of corporate income tax.

2.6 資本利得稅 Capital gains

出售股份的資本利得（除在證券交易所上市的股份，免稅）按售價的 2% 設算課徵資本利得所得稅。

出售土地和轉讓土地使用權、房屋、建築物，或含建築物之土地的所得，若被視為公司的資產，則需繳納公司所得稅。

Income from the sale of shares (other than shares listed on a securities exchange, which are exempt from tax) is subject to income tax at a rate of 2%, imposed on the selling price.

Income from the sale of land and transfers of land use rights, houses, structures, or land with structures that are considered assets of the entity are subject to corporate income tax.

2.7 虧損 Losses

採用會計準則的納稅義務人，如果取得國家審計機構或獨立外部審計員的查核簽證並獲得稅務機關的批准，可以將虧損於後五年內扣抵。因自然災害造成虧損的林場和農業企業，可將虧損後抵連續十年之營業利潤。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.

2.8 境外稅額扣抵 Foreign tax relief

寮國國內法並無境外稅額扣抵機制，但相關租稅協定或可提供減免。

Lao domestic law does not provide for a credit for foreign taxes but relief may be available under a relevant tax treaty.

2.9 參與免稅規定 Participation exemption

無參與免稅制度。

There is no participation exemption regime.

2.10 控股公司制度 Holding company regime

無控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

據 2016 年 11 月 17 日第 14/NA 號《投資促進法》第 9 至 12 條，在特定區域的某些行業的投資可能享有公司所得稅的免稅或減稅。

Corporate income tax exemptions or reductions may be available for investments in certain sectors in particular areas in accordance with articles 9 through 12 of the Law on Investment Promotion No. 14/NA, dated 17 November 2016.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度通常為曆年制，除非業務活動已停止或已出售或轉讓，或經會計和稅務機關的批准採用非曆年制。

The tax year generally is the calendar year, except where business activities have ceased or have been sold or transferred, or if the taxpayer has obtained approval from the accounting and tax authorities to use a tax year other than the calendar year.

3.2 合併申報 Consolidated returns

公司所得稅、加值型營業稅、特種貨物稅和其他企業稅務申報可採合併申報。只有當分公司的財務報表未與母公司的財務報表合併表達時，才需要合併申報。稅務機關在進行核定後，將分公司的稅收收入分配給分公司設立登記地的稅務局。

Consolidated returns are allowed for corporate income tax, VAT, excise tax, and other entity income tax filings. Consolidated returns are needed only when a branch's financial statements are not combined with those of its parent company. After conducting its assessment, the tax authorities will allocate the tax revenue from the branch to the tax office in the province where the branch is registered.

3.3 申報與繳納 Filing and payment

財務報表和所得稅結算申報書須在課稅年度結束後的次年 3 月 31 日前提交。納稅義務人必須每半年預繳公司所得稅。第一筆支付涵蓋年度前六個月，須在當年度 7 月 20 日前支付；第二筆支付涵蓋年度後六個月，須在次年度 1 月 20 日前支付。

微型企業的公司所得稅可能按月、季度、半年或年度支付，具體取決於其與稅務機關的協議。

應納所得稅（公司所得稅除外）通常在交易時繳稅。如果收入收受者是非居住者且未在寮國辦理登記，則支付者通常需要在交易後 15 個工作日內辦理扣繳並支付稅款。

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 by 20 July and the second payment covering the last six months of the year must be made by 20 January of the following year.

Corporate income tax for micro enterprises may be due on a monthly, quarterly, semi-annual, or annual basis, depending on their contract with the tax authorities.

Income that is subject to income tax (other than corporate income tax) generally is subject to tax at the time of payment. If the recipient of the income is nonresident and nonregistered in Laos, the payer generally is required to withhold and pay the tax within 15 working days of the transaction.

3.4 罰則 Penalties

逾期支付稅款之每日罰款為應付稅款的 0.1%。逾期申報的罰款為每月 50 萬寮國基普。針對短漏報或開立不正確或不完整的稅務發票的罰款為應納稅款的 50%。如果稅務機關發出執行通知書，則可能會處以應納稅額 30%至 100%的罰款。

一旦收到任何未繳稅款和罰款的通知，納稅義務人有 15 天的時間向稅務機關支付應繳金額。最多允許三次通知，相當於在 45 天的期限內繳納完畢。未支付罰款之納稅義務人可能導致主管機關對納稅義務人的寮國銀行帳戶扣款，暫停納稅義務人的業務，撤銷納稅義務人的商業登記或營業執照，或根據案件的嚴重性實施其他制裁。

A fine of 0.1% of the tax payable applies per day for the late payment of taxes. A fine of LAK 500,000 per month applies for late filing. A penalty is imposed for underreporting or for the issuance of incorrect or incomplete tax invoices at a rate of 50% of the tax payable. If enforcement notices are issued by the tax authorities, a fine between 30% and 100% of the income tax due may be imposed.

Once notified of any outstanding tax and penalties, the taxpayer has 15 days to pay the amount due to the tax authorities. A maximum of three notifications, equivalent to a 45-day period, are permitted for settlement. Failure to pay may result in a charge levied on the taxpayer's Lao bank accounts, suspension of the taxpayer's business, revocation of the enterprise's registration or trading license, or other sanctions, depending on the gravity of the case.

3.5 解釋函令 Rulings

得向稅務機關申請具體或一般（「不具名」）解釋函令。惟具體或一般解釋函令不一定適用於其他企業。

Specific or general ("no-name") rulings may be requested from the tax authorities. A specific or general ruling may not necessarily be applicable to another entity.

4.0 個人稅務

Individual taxation

稅率 Rates

個人所得稅率 Individual income tax rate	課稅所得（寮國基普） Taxable income (LAK)	稅率 Rate
	不超過 1,300,000 Up to 1,300,000	0%
	1,300,001 - 5,000,000	5%
	5,000,001 - 15,000,000	10%
	15,000,001 - 25,000,000	15%
	25,000,001 - 65,000,000	20%
	超過 6,500 萬 Over 65,000,000	25%
資本利得稅率 Capital gains tax rate		2%

4.1 稅務居住者身分 Residence

稅務居住者被定義為有永久居住地址、居住、謀生或在寮國經營業務的人。除非適用租稅協定，否則稅務居住者還包括在寮國工作並獲得報酬且在寮國居住至少 183 天之個人。此外，外國人取得寮國來源所得須課稅，不論該外國人居住於寮國境內之天數，或是成本是否由當地企業負擔。

A resident is defined as a person who has a permanent residential address, resides, earns a living, or operates a business in Laos. A resident also is a person who receives compensation income for work performed in Laos and who has stayed in Laos at least 183 days, unless a tax treaty applies. In addition, income is taxed in Laos if a foreigner receives income in Laos, regardless of the number of days the foreigner has resided there, or if there is a recharge to the host entity in Laos.

4.2 課稅基礎 Basis

寮國公民對其全球所得徵稅。然而，外國人僅對在寮國境內工作之所得課稅。

Lao citizens are taxed on their worldwide income. However, foreigners are taxed only on income earned for work performed in Laos.

4.3 課稅所得 Taxable income

受雇所得需繳納所得稅，除非另有免稅規定。

Employment income is subject to income tax unless otherwise exempt.

4.4 稅率 Rates

每月收入低於 130 萬寮國基普和員工社會保障月提撥款免課徵所得稅。

受雇所得按累進稅率徵稅，稅率從 0% 至 25% 不等。其他所得在支付時繳納所得稅。

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

出售股份的所得（除在證券交易所上市的股份，免稅）按售價 2% 稅率設算課徵資本利得所得稅。

出售土地和轉讓土地使用權、房屋、建築物，或含建築物的土地的所得按售價 2% 的稅率課徵資本利得所得稅。

Income from the sale of shares (other than shares listed on a securities exchange, which are exempt from tax) is subject to income tax at a rate of 2%, imposed on the selling price.

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

4.6 扣除額與免稅額 Deductions and allowances

如果員工每年為符合條件的受撫養人（即無法工作且無收入的父母或 18 歲以下的子女）提供經濟支持，可以列報扣除額。每位納稅義務人最多列報三名受撫養人，每名受撫養人的扣除額上限為每年 500 萬寮國基普。

現金或實物津貼需繳納個人所得稅。然而，基本月薪不超過 200 萬寮國基普的員工的加班費免繳個人所得稅。

Employees may get a tax deduction if they provide annual financial support to qualified dependents (i.e., parents or children under 18 years old) who are unable to work and have no income. The deduction is allowed for up to three dependents per taxpayer, capped at LAK 5 million per dependent per year.

Allowances in cash or in kind are subject to individual income tax. However, overtime pay received by an employee whose basic monthly salary does not exceed LAK 2 million is exempt from individual income tax.

4.7 境外稅額扣抵 Foreign tax relief

寮國國內法不提供境外稅額扣抵，但相關租稅協定可能提供減免。

Lao domestic law does not provide for a credit for foreign taxes but relief may be available under a relevant tax treaty.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度為日曆年。

The tax year is the calendar year.

5.2 申報主體 Filing status

有多種收入來源的個人必須在年度個人所得稅結算申報書中申報所有所得。每個人必須單獨申報。

Individuals who have multiple sources of income must report all income on their annual individual income tax return. Each individual must file a separate return.

5.3 申報與繳納 Filing and payment

年度個人所得稅申報和繳納須在次年 3 月 31 日前完成。其他所得通常需扣繳稅款，並在交易後 15 個工作日內繳納。雇主通常負責就薪資所得辦理扣繳，並在次月 20 日前向其辦理登記的稅務機關繳納稅款。薪資所得稅必須通過稅收資訊系統（TAXRIS）提交，並通過網路銀行或在持有國庫帳戶的銀行和國庫辦事處櫃檯繳納。

Annual individual income tax filing and payment is required by 31 March of the following year. Other types of income generally are subject to withholding tax, which is due within 15 working days of the transaction. Employers generally are responsible for withholding the tax due on employment income and for remitting the tax by the 20th day of the following month to the tax authorities where they are registered. Salary tax must be submitted through the Tax Revenue Information System (TAXRIS) and payment must be made via e-banking or at the bank with the National Treasury account and at the National Treasury office counter.

5.4 罰則 Penalties

雇主未申報薪資所得稅或逾期支付稅款，將每日處以應納稅款 0.1% 之罰款。逾期申報的罰款為每月 50 萬寮國基普。在稅務查核中發現的薪資所得稅短漏報者，需繳納相當於應納稅款 50% 的罰款。

A fine of 0.1% of the payable amount per day applies to an employer for failure to file the salary income tax return, and for the late payment of taxes. A fine of LAK 500,000 per month applies for late filing. An underpayment of salary income tax discovered during a tax assessment is subject to a fine totaling 50% of the tax payable.

5.5 解釋函令 Rulings

可以向稅務機關申請解釋函令，但在實務上，個人稅務解釋令並不常見。

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				
給付類型 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	10%	10%	10%	10%
利息（除支付給金融機構外） Interest (other than to a financial institution)	0%	0%	0%/10%	0%/10%
權利金 Royalties	0%	0%	5%	5%

6.1 股利 Dividends

支付給稅務居住者和非稅務居住者個人及法人的股利需扣繳 10% 的稅款。若適用租稅協定，則支付給非稅務居住者的股利可採用優惠扣繳稅率。

Dividends paid to resident and nonresident individuals and legal entities are subject to a 10% withholding tax. The withholding tax rate on dividends paid to nonresidents may be reduced under an applicable tax treaty.

6.2 利息 Interest

支付給非稅務居住者個人及法人（除銀行和金融機構外）的利息需扣繳 10% 的稅款。然而，存款、政府債券和債券的利息收入免稅。若適用優惠稅率，則支付給非稅務居住者的利息可採用優惠扣繳稅率。給付予稅務居住者之利息無須扣繳。

稅務居住者個人及法人獲得的利息收入應依所得稅法向稅務機關繳納所得稅。

Interest paid to nonresident individuals and legal entities (other than banks and financial institutions) is subject to a 10% withholding tax. However, interest earned on deposits, government bonds, and debentures is exempt. The withholding tax rate on interest paid to a nonresident may be reduced under an applicable tax treaty. There is no withholding tax on interest paid to residents.

Interest income received by resident individuals and legal entities is subject to income tax that must be paid directly by the recipient to the tax authorities.

6.3 權利金 Royalties

支付給非稅務居住者個人及法人的權利金需扣繳 5% 的稅款。若適用租稅協定，則支付給非稅務居住者的權利金可採用優惠扣繳稅率。

稅務居住者個人及法人獲得的權利金收入應依所得稅法向稅務機關繳納所得稅。

Royalties paid to nonresident individuals and legal entities are subject to a 5% withholding tax. The withholding tax rate on royalties paid to a nonresident may be reduced under an applicable tax treaty.

Royalty income received by resident individuals and legal entities is subject to income tax that must be paid directly by the recipient to the tax authorities.

6.4 技術服務費 Fees for technical services

支付給非稅務居住者的服務費需扣繳 3% 的稅款。支付給稅務居住者的服務費不需扣繳稅款。

Service fees paid to nonresidents are subject to a 3% withholding tax. There is no withholding tax on service fees paid to residents.

6.5 分支機構盈餘匯出稅 Branch remittance tax

無分支機構盈餘匯出稅。

There is no branch remittance tax.

6.6 其他 Other

寮國公司須就支付予外國企業或個人有關產生寮國來源所得之商業活動之款項，辦理扣繳公司所得稅。稅率根據產生收入的活動而有所不同。

A Lao company must withhold corporate income tax from any payments made to a foreign entity or an individual for business activities that generated income in Laos. The rates vary depending on the activity that generated the income.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

現行法規參考了經濟合作暨發展組織（OECD）移轉訂價規則。然而，目前沒有執行機制。

Current legislation makes reference to the OECD transfer pricing rules. However, there currently is no mechanism in place for enforcement.

7.2 利息扣除限制 Interest deduction limitations

支付給股東的利息如果與企業業務無關，則不允許作為可扣除費用。

Interest paid to shareholders that is not related to the entity's business is not allowed as a deductible expense.

7.3 受控外國公司 Controlled foreign companies

無受控外國公司規則。

There are no controlled foreign company rules.

7.4 反混合錯配規定 Anti-hybrid rules

無反混合錯配規定。

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

無經濟實質要求。

There are no economic substance requirements.

7.6 揭露要求 Disclosure requirements

無揭露要求。

There are no disclosure requirements.

7.7 離境稅 Exit tax

沒有離境稅規則，但在公司歇業前，稅務機關將進行稅務評估，然後發出完稅證明，確認公司已履行其稅務義務。

There are no exit tax rules, but before a company is shut down, the tax authorities will make a tax assessment and then issue a tax payment certificate confirming the company's compliance with its tax obligations.

7.8 一般反避稅規則 General anti-avoidance rule

無一般反避稅條款。

There is no general anti-avoidance rule.

8.0 加值型營業稅

Value added tax

稅率 Rates

標準稅率 **Standard rate** 10%

減免稅率 **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%。特定商品和服務免稅，出口到寮國經濟區和國外的商品適用零稅率。支付給非居住者公司的服務費需課徵 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 of goods to economic zones in Laos and abroad. Service fees paid to a nonresident company are subject to 10% VAT.

8.3 稅籍登記 **Registration**

個人、法人實體和組織必須登記加值型營業稅，微型企業除外。

For sales of goods or services, VAT is payable monthly by the 20th day of the following month. VAT returns must be submitted through the TAXRIS system and payment made via e-banking or at the bank holding the National Treasury account and at the National Treasury office counter. For imports, VAT must be paid in full at the time of the payment of customs duties.

8.4 申報與繳納 **Filing and payment**

商品或服務銷售的加值型營業稅須在次月 20 日前每月繳納。加值型營業稅申報表必須通過稅收資訊系統（TAXRIS）提交，並通過網路銀行或在持有國庫帳戶的銀行和國庫辦事處櫃檯繳納。針對進口，加值型營業稅必須在支付關稅時全額繳納。

For sales of goods or services, VAT is payable monthly by the 20th day of the following month. VAT returns must be submitted through the TAXRIS system and payment made via e-banking or at the bank holding the National Treasury account and at the National Treasury office counter. For imports, VAT must be paid in full at the time of the payment of customs duties.

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅收適用於公司和個人，並在國家層級徵收。

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

9.1 社會保險 Social security

雇主必須以其員工月薪及其他福利的 6% 提撥至社會保險，每位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。員工的自提比例為 5.5%。

The employer must contribute to social security 6% of the total monthly salaries and other benefits paid to its employees, up to a maximum of LAK 270,000 per month per employee. The employee's monthly salary and other benefits for purposes of the social security contribution is capped at LAK 4.5 million. The employee's contribution is 5.5%.

9.2 薪酬稅 Payroll tax

雇主應就員工薪酬收入辦理扣繳，並於次月 20 日前支付予雇主所屬之稅務機關。

Tax on employment income is withheld by the employer and remitted to the tax authorities where the employer is registered by the 20th day of the following month.

9.3 資本稅 Capital duty

無資本稅。

There is no capital duty

9.4 不動產稅 Real property tax

對土地徵收的稅款稅率各不相同。此稅適用於個人和公司。

A tax on land is levied at varying rates. The tax applies both to individuals and corporations.

9.5 轉讓稅 Transfer tax

無轉讓稅。

There is no transfer tax.

9.6 印花稅 Stamp duty

文件登記費用適用不同的稅率。

Document registration fees apply at varying rates.

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

繼承自二親等 (祖父母、父母、配偶、兄弟姊妹、子女、領養子女、女婿、兒媳、或孫子女) 以外之財產，須課徵 2% 之所得稅。

A 2% income tax is imposed on assets inherited from a person other than a grandparent, parent, spouse, sibling, child, adopted child, son-in-law, daughter-in-law, or grandchild.

9.9 其他 Other

對從事有害環境活動的個人、法人實體和組織課徵環境稅。

Environmental tax is levied on individuals, legal entities, and organizations that conduct activities that harm the environment.

10.0 租稅協定

Tax treaties

寮國已與超過 12 個國家簽定租稅協定。

Laos has concluded over a dozen tax treaties.

11.0 稅務機關

Tax authorities

財政部稅務司。

Tax Department of the Ministry of Finance.

日本稅務重點

Japan Tax Highlights



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近期動態 Recent developments

關於日本最新的稅務動態，請參閱 [Deloitte tax@hand](mailto:Deloitte.tax@hand).

For the latest tax developments relating to Japan, see [Deloitte tax@hand](mailto:Deloitte.tax@hand).

1.0 投資基礎

Investment basics

1.1 貨幣 Currency

日圓 (JPY)

Japanese Yen (JPY)

1.2 外匯管制 Foreign exchange control

無外匯管制，但仍具申報要求。

There are no foreign exchange controls, but some reporting requirements apply.

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

日本一般公認會計準則。須每年編製財務報表。

Japanese GAAP. Financial statements must be prepared annually.

1.4 主要企業型態 Principal business entities

包括股份有限公司 (株式會社)、有限責任公司、合夥企業及外國公司之分公司。

These are the joint stock company, limited liability company, partnership, and branch of a foreign company.

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅稅率 Corporate income tax rate	23.2% (含地方稅為 30%-34%) 23.2% (30%-34% including local taxes)
分支機構稅率 Branch tax rate	23.2% (含地方稅為 30%-34%) 23.2% (30%-34% including local taxes)
資本利得稅稅率 Capital gains tax rate	23.2% (含地方稅為 30%-34%) 23.2% (30%-34% including local taxes)

2.1 稅務居住者身分 Residence

在日本設有主要營業據點或總辦事處的公司則視為稅務居住者。當地有無管理非必要條件。

A company that has its principal or main office in Japan is considered to be resident. Local management is not required.

2.2 課稅基礎 Basis

稅務居住者公司就全球來源所得課稅；非稅務居住者公司通常僅對部分日本來源所得課稅。倘非稅務居住者公司於日本境內設有常設機構（PE），歸屬於該常設機構（或分公司）之所得將以日本子公司模式課稅。

A resident company is taxed on worldwide income; a nonresident company generally is taxed only on certain Japanese-source income. However, if a nonresident company has a permanent establishment (PE) in Japan, any income attributable to the PE (or branch) is taxable in the same way as a subsidiary.

2.3 課稅所得 Taxable income

每個會計期間的課稅所得係指應稅收入總額超過可扣除營業費用總額之差額。特定資產於 100% 持有之子公司之間轉移通常不會認列稅上收益或損失。

The taxable income in each accounting period is the excess of gross taxable revenue over total deductible business expenses. No gain or loss generally is recognized for certain assets transferred between 100% subsidiaries.

2.4 稅率 Rate

2.4.1 一般稅率 General

資本額超過 1 億日圓的一般公司適用 23.2% 的國家標準公司所得稅率。資本額不超過 1 億日圓的公司，每年 800 萬日圓課稅所得適用 15% 公司所得稅優惠稅率，超過 800 萬日圓的部分則適用 23.2% 標準稅率。

如果 100% 公司股份係由資本額 5 億日圓以上單一公司直接或間接持有，或由 100% 集團架構中資本額 5 億日圓以上的複數（兩個以上）公司直接或間接持有，則不適用 15% 公司所得稅優惠稅率。

公司須支付地方住民稅，該稅負取決於公司所在地點和規模大小。住民稅由都道府縣和市町村徵收，包括法人稅比例（日本稱為法人稅割額，中央公司所得稅的一定比例）和平均分攤（日本稱為均等割額，取決於資本額和員工人數）。

法人事業稅（地方稅）係由都道府縣對資本額超過 1 億日圓的公司所徵收，包含三個組成部分：(i) 3.6% 標準稅率之課稅利潤；(ii) 1.2% “附加價值” 要素之金額；(iii) 0.5% 資本額及資本公積之合計數。資本額不超過 1 億日圓的公司僅就課稅利潤徵收法人事業稅並適用最高可達 9.6% 之累進稅率。2025 年 4 月 1 日或之後開始的會計年度，對於會計年度終了日之資本額及資本公積合計超過 10 億日圓的公司，若前一會計年度已基於公司規模徵收法人事業稅，即使其資本額減至 1 億日圓以下，仍將課徵基於公司規模的法人事業稅。

2026 年 4 月 1 日或之後開始的會計年度，資本額在 1 億日圓以下且會計年度終了日資本額及資本公積合計超過 2 億日圓的公司，若由資本額及資本公積總額超過 50 億日圓的單一公司 100% 全資持有，將課徵基於公司規模的法人事業稅。

適用東京地區最高稅率之資本額超過 1 億日圓的公司，其有效稅率（包含地方住民稅和事業稅）約為 30%。

The national standard corporate income tax rate of 23.2% applies to ordinary companies with share capital exceeding JPY 100 million. For companies with share capital less than or equal to JPY 100 million, the reduced corporate income tax rate of 15% applies to the first JPY 8 million of annual taxable income, and the standard rate of 23.2% applies to any excess above this amount. The reduced corporate income tax rate does not apply if 100% of the company's shares are directly or indirectly held by a company with stated capital of JPY 500 million or more, or if 100% of the company's shares are directly or indirectly held by two or more companies with stated capital of JPY 500 million or more within a 100% group structure.

Companies also must pay local inhabitants tax, which varies with the location and size of the company. The inhabitants tax, charged by both prefectures and municipalities, comprises the corporation tax levy (levied as a percentage of national corporate income tax), and a per capita levy (determined based on capital and the number of employees).

The local enterprise tax, also imposed by the prefectures, has three components for companies with share capital exceeding JPY 100 million: (i) the standard rate of 3.6% of taxable profits; (ii) 1.2% of a "value-added" factor; and (iii) 0.5% of share capital and capital surplus. The local enterprise tax for companies with share capital up to JPY 100 million is imposed only on taxable profits, with progressive standard rates up to 9.6%. For fiscal years beginning on or after 1 April 2025, companies with a combined total share capital and capital surplus exceeding JPY 1 billion at the end of a fiscal year, that were subject to size-based local enterprise tax in the preceding fiscal year, will also be subject to size-based local enterprise tax even if their share capital is reduced to JPY 100 million or less.

For fiscal years beginning on or after 1 April 2026, companies whose share capital is JPY 100 million or less and the combined total share capital and capital surplus exceeds JPY 200 million at the end of a fiscal year will also be subject to size-based local enterprise tax if companies are wholly owned by a company whose total amount of stated capital and capital surplus exceed JPY 5 billion.

The effective tax rate (inclusive of the local inhabitants and enterprise taxes) based on the maximum rates applicable in Tokyo to a company whose paid-in capital is over JPY 100 million is approximately 30%.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

日本將實施與 OECD/G20 稅基侵蝕與利潤移轉 (BEPS) 包容性架構發布的全球最低稅負制 (GloBE) 或“第二支柱”基本一致的規定，旨在確保年度合併收入 7.5 億歐元以上的跨國企業集團負擔全球最低稅率 15%。所得涵蓋原則 (Income inclusive rule, IIR) 適用 2024 年 4 月 1 日或之後開始的會計年度。日本也正在考慮實施徵稅不足支出原則 (Undertaxed profits rule, UTPR) 和合格境內最低補充稅制 (Qualified domestic minimum top-up tax, QDMTT)。

Japan is in the process of implementing rules that generally are in line with the global anti-base erosion (GloBE) or “Pillar Two” model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million. The IIR (income inclusion rule) applies for fiscal years beginning on or after 1 April 2024. Japan is considering the implementation of the UTPR (undertaxed profits rule) and a tax intended to be a QDMTT (qualified domestic minimum top-up tax).

2.5 股利所得稅 Taxation of dividends

居住者公司自 100% 持股達一定期間之另一居住者公司取得的股利不計入課稅所得。若於除息日前持有股利發放公司超過 33.3% 股權達六個月，則股利（扣除股利接收居住者公司因股利衍生之利息費用）亦不計入課稅所得。倘持有股利發放公司超過 5% 且最高至 33.3% 股權，或於除息日前持有超過 33.3% 股權但未滿六個月，50% 股利不計入課稅所得。如持有股利發放公司 5% 以下股權，20% 股利不計入課稅所得。境外股利所得免稅制度規定，日本公司得免納入其於除息日前持有外國公司 25% 以上股權達六個月所收取之 95% 股利。惟於來源地區可扣除的境外股利不適用豁免規定，股利應全數計入日本公司的課稅所得。

Dividends received by a resident company from another resident company are excluded from taxable income for corporate income tax purposes if the recipient holds 100% of the payer company for a certain period. If a company owns more than 33.3% of the shares in a payer company for at least six months before the date the right to receive a dividend is determined, the dividend (less the resident recipient company's interest expense allocated to the dividend) is excluded from taxable income. If a company holds more than 5% and up to 33.3% of the shares or holds more than 33.3% of the shares but for less than six months before the dividend determination date, 50% of the dividend is excluded from taxable income. If a company owns 5% or less of the shares, 20% of the dividend is excluded from taxable income. A foreign dividend exemption system exempts 95% of dividends received by a Japanese company from its qualifying shareholdings of 25% or more in foreign companies that have been held for at least six months before the dividend determination date. However, foreign dividends that are deductible in the source jurisdiction are excluded from the exemption, and the full amount of the dividends is included in taxable income.

2.6 資本利得稅 Capital gains

資本利得適用一般所得課稅方式；資本虧損通常作為可扣除項目。

Capital gains are taxable as ordinary income; capital losses generally are deductible.

2.7 虧損 Losses

累積虧損（NOLs）扣抵上限為當年度 50% 課稅所得。除非由非中小企業持有，資本額不超過 1 億日圓之中小企業（SME）不受前述累積虧損使用限制。在特定情況下累積虧損扣抵以後年度的課稅所得可能受到進一步限制，包括在終止既有業務及開展新業務導致所有權變動超過 50%。

2018 年 4 月 1 日或之後開始的會計年度所發生的累積虧損得於之後 10 年內扣抵課稅所得。中小企業當年度累積虧損可扣抵前一年度的課稅所得。

Only 50% of a company's taxable income may be offset by net operating losses (NOLs). A small or medium-sized enterprise (SME) with share capital of no more than JPY 100 million is exempt from the NOL restriction, unless the SME is owned by a large company. NOL carryforwards may be further restricted in certain situations, including a change of ownership of more than 50% in connection with a discontinuance of an old business and commencement of a new business.

The NOL carryforward period is 10 years for NOLs incurred during fiscal years starting on or after 1 April 2018. SMEs may carry back losses for one year.

2.8 境外稅額扣抵 Foreign tax relief

於境外繳納之稅款可抵減日本應納稅額，惟設有特定限制。間接境外稅額扣抵（視同境外已納稅款）一般不得抵減日本應納稅額。

Foreign tax paid may be credited against Japanese tax, subject to certain limitations. An indirect foreign tax credit (deemed paid foreign tax credit) generally is unavailable.

2.9 參與免稅規定 Participation exemption

資本利得不適用參與免稅規定，惟 95% 境外股利適用免稅規定（見上文“股利所得稅”）。

There is no participation exemption in respect of capital gains, but there is a 95% foreign dividend exemption (see “Taxation of dividends,” above).

2.10 控股公司制度 Holding company regime

無控股公司制度規定。

There is no holding company regime.

2.11 租稅優惠 Incentives

日本提供各種租稅優惠，包括研發（R&D）抵減及碳中和稅收抵減。公司於 2022 年 4 月 1 日至 2027 年 3 月 31 日之間開始的會計年度提高工資及薪酬得適用租稅優惠。

不符合特定條件的大公司於 2018 年 4 月 1 日至 2027 年 3 月 31 日之間開始的會計年度不得享有研發抵減及特定租稅優惠。

Various tax credits are available, including a research and development (R&D) credit and a carbon neutral credit. Tax incentives are available for increasing wages and salaries for fiscal years that start between 1 April 2022 and 31 March 2027.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

公司在日本開始營運時選擇其會計年度。會計期間不得超過 12 個月。分公司通常與其總公司適用相同課稅年度。

A company selects its fiscal year when it begins operations in Japan. The accounting period must not exceed 12 months. A branch's tax year generally is the same as the tax year of its head office.

3.2 合併申報 Consolidated returns

日本母公司及其境內全資持有之子公司得為中央所得稅務目的申請適用集團彙總申報制度，地方稅仍個別單獨計算。一旦集團獲准適用集團彙總申報制度，原則上不得自行辦理撤銷。

所得係按個別公司單獨計算，特定項目則以集團為基礎計算。應納稅額係根據各公司課稅所得乘以適用稅率，再依集團適用之稅額抵減進行調整而得。公司應納稅額係按各公司課稅所得或虧損分配予其他集團公司。惟累積虧損係根據所得按比例分配予盈利公司。

原則上，在成立 / 加入集團時，既有公司需按市價衡量並放棄其既存之累積虧損。惟持有超過五年且符合特定要求的公司無需適用市價衡量規定，且適用單獨申報限制年度之規定（公司在加入集團前產生的累積虧損僅能於以後年度扣抵自身課稅所得）。此外，既有公司在特定條件下退出集團時可將稅上的商譽納入股權稅基計算。

A domestic parent company and its wholly owned domestic subsidiaries may apply the group aggregation system for national tax purposes only, i.e., local taxation is calculated on a stand-alone basis. Once a group has been approved for the group aggregation system, in principle, the group cannot voluntarily revoke this status.

Calculation of income is on a separate entity basis, but certain items are calculated on a group basis. The tax liability is calculated based on each company's taxable income multiplied by the applicable tax rate, and adjusted for various tax credits that may be applicable on a group basis. A company's tax liability is allocated to the other group companies based on the taxable income or loss of each company. However, NOLs are allocated to profit-generating companies on a pro rata basis according to their income.

In principle, when forming/joining the group, existing companies are subject to the mark-to-market rule and forfeiture of their existing NOLs. There are some exceptions whereby the mark-to-market rule does not apply and a separate return limitation year rule (under which a company's NOLs incurred before joining the group can be carried forward and offset only against its own taxable income) is available for companies held for more than five years and companies that meet certain requirements. Furthermore, goodwill for tax purposes may be included in the tax basis of the shares of an existing company at the time of its exit from the group under certain conditions.

3.3 申報與繳納 Filing and payment

公司或分公司必須在會計年度結束後兩個月內完成所得稅結算申報及繳納稅款。暫繳稅款須在會計年度第六個月結束後兩個月內繳納，稅款金額為：(i) 前一年度應納稅款的 50%，或 (ii) 當年度前六個月所得計算之實際應納稅額。

公司得採用“藍色”或“白色”申報書辦理所得稅申報。藍色申報書享有廣泛優惠待遇，例如稅負扣除項目，包括虧損扣抵及加速折舊。為符合使用條件，公司須於適用會計年度開始前（對於新成立的公司，應在成立後三個月內或首個會計年度結束前，以較早者為準）申請採用，並滿足會計系統和記錄保存相關的特定要求。

A company or a branch must file a final tax return and pay its final taxes due within two months after the close of its fiscal year. Taxes must be prepaid within two months from the end of the sixth month of the fiscal year, in an amount equal to either: (i) 50% of the tax payable on the previous year's earnings or (ii) the actual tax liability for the first six months.

Companies may file either a “blue” or a “white” return. The blue return carries a wide range of privileges, such as deductions, including tax loss carryforwards and accelerated depreciation. To use this form, companies must apply before the beginning of the applicable fiscal year (or, for a newly formed company, before the earlier of either three months after its incorporation or the end of the first year) and meet certain requirements in relation to their accounting systems and recordkeeping.

3.4 罰則 Penalties

短漏報應納稅額、逾期繳納稅款及逾期申報的納稅義務人應處以罰款，罰款不得於稅上作為扣除項目。

Various penalties are imposed on taxpayers that underreport their total tax due and that fail to submit tax payments and tax returns on a timely basis. Penalties are not deductible for tax purposes.

3.5 解釋函令 Rulings

日本預先核釋制度有其侷限性。書面解釋函令一般開放給公眾參考，惟其可用性受特定限制（例如，不允許假設性案例）。

Japan has a limited advance ruling system. Written rulings generally are available to the public, and the availability of a ruling is subject to certain restrictions (e.g., no hypothetical cases are permitted).

4.0 個人稅務

Individual taxation

稅率 Rates		
中央所得稅稅率 National income tax rate	課稅所得（日圓） Taxable income (JPY)	稅率 Rate
	不超過 1,950,000 Up to 1,950,000	5%（含附加稅為 5.105%） 5% (5.105% including surtax)
	1,950,001–3,300,000	10%（含附加稅為 10.21%） 10% (10.21% including surtax)
	3,300,001–6,950,000	20%（含附加稅為 20.42%） 20% (20.42% including surtax)
	6,950,001–9,000,000	23%（含附加稅為 23.483%） 23% (23.483% including surtax)
	9,000,001–18,000,000	33%（含附加稅為 33.693%） 33% (33.693% including surtax)
	18,000,001–40,000,000	40%（含附加稅為 40.84%） 40% (40.84% including surtax)
	超過 40,000,000 Over 40,000,000	45%（含附加稅為 45.945%） 45% (45.945% including surtax)
地方住民稅率 Local inhabitants tax rate		10%（每人額外加徵 4,000 日圓和 1,000 日圓附加稅） 10% (plus per capita levy of JPY 4,000 and JPY 1,000 surtax)
資本利得稅率 Capital gains tax rate		15%/30%（含中央附加稅及地方住民稅為 20.315%/39.63%） 15%/30% (20.315%/39.63% including national surtax and local inhabitants tax)

4.1 稅務居住者身分 Residence

於日本定居或居住一年以上的個人視為日本稅務居住者。在過去 10 年內於日本居住五年以下的外國個人視為日本非永久居住者。在過去 10 年內於日本居住超過五年的外國個人視為日本永久居住者。

An individual who is domiciled or who has a residence in Japan for one year or more is regarded as a resident. A foreign individual who has spent five years or less in Japan in the preceding 10-year period is regarded as a nonpermanent resident for income tax purposes. A foreign individual who has spent more than five years in Japan in the preceding 10-year period is regarded as a permanent resident for income tax purposes.

4.2 課稅基礎 Basis

永久居住者須按其全球來源所得課稅。非永久居住者僅就其日本來源所得（於日本境內或境外支付）及匯入日本的境外來源所得課稅。非永久居住者於日本居住期間處分股票之收益應課徵資本利得稅。非居住者僅就其日本來源所得課稅。

Permanent residents are taxed on their worldwide income. Nonpermanent residents are taxed on their Japanese-source income (paid within or from outside Japan) and on foreign-source income paid in or remitted to Japan. Nonpermanent residents also are taxable on capital gains from the sale of shares acquired while resident in Japan. Nonresidents are taxed on their Japanese-source income.

4.3 課稅所得 Taxable income

多數收入包括薪資所得及投資收益皆為課稅所得。納稅義務人得使用特定扣除額、免稅額及稅額抵減減少應納稅款。

Most income, including employment income and investment income, is taxable. Specified deductions, allowances, and credits are available to reduce tax.

4.4 稅率 Rates

個人所得適用最高達 55% 的累進稅率（包括中央所得稅 和地方住民稅）。為援助 2011 年地震重建費用，日本對個人中央所得稅應納稅款加徵 2.1% 附加稅。

Progressive rates up to 55% (combined national income tax and local inhabitants tax) apply. A surtax of 2.1% applies to national income tax due, to help pay for recovery following the 2011 earthquake.

4.5 資本利得 Capital gains

個人處分股票之資本利得需課徵 15% 中央所得稅和 5% 地方住民稅。出售自當年度 1 月 1 日起算持有超過五年不動產之資本利得需課徵 15% 中央所得稅及 5% 地方住民稅，而出售自當年度 1 月 1 日起算持有五年以下不動產之資本利得需課徵 30% 中央所得稅及 9% 地方住民稅。此外，日本對資本利得應納中央所得稅加徵 2.1% 附加稅，用以援助 2011 年地震重建費用。

Capital gains from the sale of shares are subject to national income tax at 15% and local inhabitants tax at 5%. Capital gains from the sale of real property held for more than five years on 1 January of the sales year are subject to national income tax at 15% and local inhabitants tax at 5%, while capital gains from the sale of real property held for five years or less on 1 January of the sales year are subject to national income tax at 30% and local inhabitants tax at 9%. In addition, a surtax of 2.1% applies to the national income tax due on capital gains, to help pay for recovery following the 2011 earthquake.

4.6 扣除額與免稅額 Deductions and allowances

符合特定要件限制下，日本政府計劃支付之社會保險費、人壽保險費、地震保險費、慈善捐款、合格醫療費用等得於計算所得時扣除。納稅義務人、受撫養配偶（僅限於收入低於 1,000 萬日圓之個人）及年滿 16 歲的子女得申報個人扣除額。身心障礙者和年長者享有免稅額。

Subject to certain restrictions, deductions are granted for social insurance premiums paid under Japanese government plans, life insurance premiums, earthquake insurance premiums, charitable contributions, qualifying medical expenses, etc. Personal deductions are allowed for the individual, a dependent spouse (but only to individuals whose income is less than JPY 10 million), and children aged 16 or older. Exemptions exist for the disabled and the elderly.

4.7 境外稅額扣抵 Foreign tax relief

境外繳納之稅款應可扣抵日本應納稅額，惟設有扣抵限制。

Foreign taxes paid may be credited against the Japanese tax liability, subject to certain limitations.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度為日曆年。

The tax year is the calendar year.

5.2 申報主體 Filing status

不允許合併申報。此外，個人採用統一稅率，不受婚姻或其他狀態影響。

Joint filing is not permitted. Additionally, the tax rates are uniform and are not dependent on marital or other status.

5.3 申報與繳納 Filing and payment

日本境內支付的薪資所得及投資收益一般應採用就源扣繳。任何日本境外支付的稅款皆須進行所得稅申報。自僱人士所得計算方式與公司相似且須自行申報。

個人可能需提交資產負債報告（ALR）及海外資產報告（OAR）兩種類型的資產報告。若課稅年度所得達 2,000 萬日圓以上，且於 12 月 31 日擁有全球資產達 3 億日圓以上或金融資產達 1 億日圓以上，納稅義務人須提交資產負債報告。倘納稅義務人於 12 月 31 日擁有資產達 10 億日圓以上（無論其課稅年度所得金額為何），亦須提交資產負債報告。於 12 月 31 日擁有海外資產達 5,000 萬日圓以上的永久居民須提交海外資產報告。資產負債報告及海外資產報告應於 6 月 30 日前完成申報。

Tax on employment income and investment income paid in Japan generally is withheld at source. Any taxes paid from outside Japan must be paid with an income tax return. Income from self-employment is calculated in a similar manner as for corporations and must be self-reported.

Individuals may also be required to file two types of asset reports, the Assets and Liabilities Report (ALR) and the Overseas Assets Report (OAR). An ALR must be filed if on 31 December the taxpayer has income of JPY 20 million or more in the tax year and has either worldwide assets of JPY 300 million or more, or financial assets of JPY 100 million or more. An ALR also must be filed if a taxpayer has assets of JPY 1 billion or more on 31 December (regardless of their income level in the tax year). An OAR must be filed by a permanent resident for income tax purposes where that individual has overseas assets of JPY 50 million or more on 31 December. Both the ALR and OAR must be filed by 30 June.

5.4 罰則 Penalties

短漏報應納稅額、逾期繳納稅款及逾期申報的納稅義務人應處以罰款，罰款不得於稅上作為扣除項目。

Various penalties are imposed on taxpayers who underreport their total tax due and who fail to submit tax payments and tax returns on a timely basis. Penalties are not deductible for tax purposes.

5.5 解釋函令 Rulings

日本預先核釋制度有其侷限性。書面解釋函令一般開放給公眾參考，惟其可用性受特定限制（例如，不允許假設性案例）。

Japan has a limited advance ruling system. Written rulings generally are available to the public, and the availability of a ruling is subject to certain restrictions (e.g., no hypothetical cases are permitted).

6.0 扣繳稅款

Withholding tax

稅率 Rates

給付類型 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	20% (含附加稅為 20.42%)	15%/20% (含附加稅為 15.315% / 20.42%)	15%/20% (含附加稅為 15.315% / 20.42%)	15%/20% (含附加稅為 15.315% / 20.42%)
	20% (20.42% including surtax)	15%/20% (15.315%/20.42% including surtax)	15%/20% (15.315%/20.42% including surtax)	15%/20% (15.315%/20.42% including surtax)
利息 Interest	0%/15% (含附加稅為 15.315%)	15%/20% (含附加稅為 15.315% / 20.42%)	15%/20% (含附加稅為 15.315% / 20.42%)	15%/20% (含附加稅為 15.315% / 20.42%)
	0%/15% (15.315% including surtax)	15%/20% (15.315%/20.42% including surtax)	0%/15%/20% (15.315%/20.42% including surtax)	15%/20% (15.315%/20.42% including surtax)
權利金 Royalties	0%	10% (含附加稅為 10.21%) 最高 1 百萬日圓 / 20% (含附加稅為 20.42%) 超過 1 百萬日圓之部分	20% (含附加稅為 20.42%) 20% (20.42% including surtax)	20% (含附加稅為 20.42%) 20% (20.42% including surtax)
		10% (10.21% including surtax) up to JPY 1 million / 20% (20.42% including surtax) on the portion above JPY 1 million		

6.1 股利 Dividends

支付予居住者及非居住者之股利一般適用 20% 扣繳稅率。上市公司支付予非居住者公司之股利適用 15% 扣繳稅率。上市公司支付予持股少於 3% 的居住者或非居住者個人之股利適用 15% 扣繳稅率（支付予居住者個人之股利需加徵 5% 地方住民稅）。2.1% 附加稅將使股利有效稅率分別提高至 20.42% 及 15.315%。適用租稅協定上限稅率者不在此限。

A 20% withholding tax generally is imposed on dividends paid to residents and nonresidents. The rate is 15% for dividends paid by a listed company to nonresident companies. The rate is 15% for dividends paid by a listed company to a resident or nonresident individual if the individual holds less than 3% in the ownership of the company (a 5% local inhabitants tax also applies to such dividends paid to resident individuals). A 2.1% surtax increases the effective rates to 20.42% and 15.315%, respectively. The rate may be reduced under an applicable tax treaty.

6.2 利息 Interest

一般情況下支付予居住者公司之貸款利息無需辦理扣繳。支付予居住者個人及非居住者之貸款利息應適用 20% 扣繳稅率。支付予居住者及非居住者之存款和債券利息均適用 15% 扣繳稅率。支付特定政府債券利息予特定非居住者信託公司及金融機構免辦理扣繳。2.1% 附加稅將使利息有效稅率分別提高至 20.42% 和 15.315%。適用租稅協定上限稅率者不在此限。

Generally, no withholding tax is imposed on loan interest paid to a resident company. Interest paid on loans from resident individuals and nonresidents generally is subject to a 20% withholding tax. The rate on interest paid on deposits and bonds is 15% for both residents and nonresidents. Certain interest paid on government bonds to certain nonresident trust companies and financial institutions is exempt from withholding tax. A 2.1% surtax increases the effective rates to 20.42% and 15.315%, respectively. The rate may be reduced under an applicable tax treaty.

6.3 權利金 Royalties

支付予居住者公司之權利金無需辦理扣繳。支付予非居住者之權利金適用 20% 扣繳稅率。2.1% 附加稅將使權利金有效稅率提高至 20.42%。適用租稅協定上限稅率者不在此限。支付予居住者個人之權利金，金額在 1 百萬日圓以下適用 10% 扣繳稅率（含附加稅為 10.21%），超過 1 百萬日圓的部分則適用 20% 扣繳稅率（含附加稅為 20.42%）。

No withholding tax is imposed on royalties paid to a resident company. Royalties paid to nonresidents are subject to a 20% withholding tax. A 2.1% surtax increases the effective rate to 20.42%. The rate may be reduced under an applicable tax treaty. Royalties paid to resident individuals are subject to a 10% withholding tax (10.21% including surtax) on amounts of up to JPY 1 million, and 20% (20.42%) on the portion above JPY 1 million.

6.4 技術服務費 Fees for technical services

支付予居住者公司之技術服務費無需辦理扣繳。支付予非居住者之技術服務費適用 20% 扣繳稅率。2.1% 附加稅將使技術服務費有效稅率提高至 20.42%。適用租稅協定上限稅率者不在此限。支付予居住者個人之技術服務費，金額在 1 百萬日圓以下適用 10% 扣繳稅率（含附加稅為 10.21%），超過 1 百萬日圓的部分則適用 20% 扣繳稅率（含附加稅為 20.42%）。

No withholding tax is imposed on technical service fees paid to a resident company. Technical service fees paid to nonresidents are subject to a 20% withholding tax. A 2.1% surtax increases the effective rate to 20.42%. The rate may be reduced under an applicable tax treaty. Technical service fees paid to resident individuals are subject to a 10% withholding tax (10.21% including surtax) on amounts of up to JPY 1 million, and 20% (20.42%) on the portion above JPY 1 million.

6.5 分支機構盈餘匯出稅 Branch remittance tax

無分支機構盈餘匯出稅。

There is no branch remittance tax.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

與境外關係企業交易（無論是有形資產銷售、無形資產相關交易、金融交易或服務相關交易）須符合常規交易原則。境外關係企業包括與日本納稅義務人有特殊關係的企業，例如直接或間接持有至少 50% 股權或具有“實質控制”關係。納稅義務人須證明交易訂價符合常規交易原則。未能證明者可能由日本稅務機關自行決定進行移轉訂價調整。納稅義務人得就移轉訂價方法及結果合理性與稅務機關達成預先訂價協議。

日本移轉訂價文件規則遵循 OECD 移轉訂價三層文據要求（即國別報告、集團主檔報告及當地移轉訂價報告）。前一年度收入達 1,000 億日圓之集團須每年提交主檔報告及“最終母公司聲明書”。適用地移轉訂價報告同期資料文件要求；惟日本納稅義務人與單一境外關係企業間交易低於兩個豁免門檻（與境外關係企業交易總額低於 50 億日圓且無形資產相關交易額低於 3 億日圓）則無需適用同期資料文件準備要求。當地移轉訂價報告須於接獲要求後最遲 45 天內提交予審查員，惟實際截止日期由審查員訂定且可能早於 45 天。倘符合同期資料豁免門檻，當地移轉訂價報告須於接獲要求後最遲 60 天內提交予審查員，惟實際截止日期由審查員訂定且可能早於 60 天。

移轉訂價核課期間為七年。納稅義務人於此期間可能被要求提供移轉訂價文據（及佐證文件）。

日本稅務機關得適用價值難以衡量的無形資產（HTVI）規則並根據事後結果就涉及其交易訂價部分進行調整。

Transactions with foreign related entities (whether for the sale of tangible assets, transactions related to intangible assets, financial transactions, or service-related transactions) must be consistent with the arm's length principle. Foreign related entities include entities that have a special relationship with the Japanese taxpayer, such as a direct or an indirect shareholding of at least 50%, or a “control in substance” relationship. The burden is on the taxpayer to demonstrate that the pricing is consistent with the arm's length principle. Failure to do so may give rise to a transfer pricing adjustment, at the discretion of the tax authorities. Advance pricing agreements on the reasonableness of the taxpayer's methodology and results may be obtained from the tax authorities.

Japanese transfer pricing documentation rules follow the OECD's three-tiered approach to documentation (i.e., country-by-country (CbC) reporting, master file, and local file). The master file and "notification for ultimate parent entity" must be submitted annually for groups with prior year revenue of at least JPY 100 billion. Local file contemporaneous documentation requirements apply; however, if the Japanese taxpayer's intercompany transactions with a single foreign related party are below both exemption thresholds (being total intercompany transactions with a foreign affiliated entity of less than JPY 5 billion, and transactions related to intangible assets of less than JPY 300 million), then the taxpayer does not have a contemporaneous preparation requirement. Local files must be submitted to an examiner at the latest within 45 days of a request, although the actual deadline to respond to a request is set by the examiner and may be earlier. Where the contemporaneous documentation exemption thresholds are met, local files must be submitted to an examiner at the latest within 60 days of a request, although the actual deadline to respond to a request is set by the examiner and may be earlier.

The statute of limitations relating to transfer pricing is seven years. Taxpayers may be requested to provide transfer pricing documentation (and supporting materials) during this period.

Hard-to-value-intangible (HTVI) rules apply and allow the tax authorities to consider after-the-fact outcomes to make adjustments to the pricing of transactions involving HTVIs.

7.2 利息扣除限制 Interest deduction limitations

日本設有資本弱化及盈餘剝離規定。

Japan has both thin capitalization and earnings stripping rules.

7.3 資本弱化 Thin capitalization

日本資本弱化規定主要限制日本公司或負有日本公司所得稅義務的境外公司支付予其境外具控制力股東（或特定第三方）且利息收取者無需繳納日本稅負時，該筆利息（包括特定擔保費）支出的可扣除性。境外具控制力股東定義為外國公司或非居住者個人 (i) 直接或間接持有日本公司達 50% 流通在外股份的（即母子公司關係）；(ii) 直接或間接持有達 50% 流通在外股份的外國公司及日本關係企業（即兄弟公司關係）；(iii) 對日本企業具控制力。此規則同樣適用於涉及特定第三方之情況，包括第三方提供予日本企業之貸款係 (i) 由境外具控制力股東以背對背貸款安排提供；(ii) 由境外具控制力股東擔保；或 (iii) 涉及債券及特定買回交易之安排。

負債占業主權益比例 3:1 的避風港規定（特定買回交易適用 2:1）。意旨境外具控制力股東（或特定第三方）負債超過股東 / 第三方業主權益三倍，且負債總額超過業主權益三倍時設有限制。在此情況下，超額負債計算之利息費用不得作為日本公司所得稅扣除項目。倘納稅義務人得證明日本可比較公司具更高負債占業主權益比例，或可適用較高比例。

Japan's thin capitalization rules primarily restrict the deductibility of interest payable (including certain guarantee fees) by a Japanese company or a foreign company liable to pay corporate income tax in Japan to its foreign controlling shareholder (or certain third parties) where the interest is not subject to Japanese tax in the hands of the recipient. A foreign controlling shareholder is defined as a foreign company or nonresident individual that (i) directly or indirectly owns at least 50% of the total outstanding shares of the Japanese company (i.e., a parent-subsidiary relationship); (ii) is a foreign company in which at least 50% of the total outstanding shares are directly or indirectly owned by the same shareholder that directly or indirectly owns at least 50% of the shares of the relevant Japanese entity (i.e., a brother-sister relationship); or (iii) otherwise exercises control over the Japanese entity. This rule also applies to situations involving certain third parties, including situations where a third party provides a loan to the Japanese entity that is (i) funded by a back-to-back loan arrangement with the foreign controlling shareholder; (ii) guaranteed by a foreign controlling shareholder; or (iii) based on arrangements involving bonds and certain repo transactions.

There is a debt-to-equity safe harbor ratio of 3:1 (2:1 for certain repo transactions). This effectively means that there will be a restriction only if the debt from the foreign controlling shareholder (or specified third party) exceeds three times the amount of net equity owned by the shareholder/third party, and the total debt exceeds three times the equity. In such a situation, interest expense calculated on the excess debt is nondeductible for Japanese corporate income tax purposes. If the taxpayer can demonstrate the existence of comparable Japanese companies with a higher debt-to-equity ratio, that higher ratio may be used.

7.3.1 餘剝離規定 Earnings stripping rules

若單一會計年度之淨利息支出（即利息費用扣除利息收入後之金額）超過當年度 20% “調整後課稅所得”，超額利息支出不得扣抵課稅所得。調整後課稅所得不得適用特定條款，但不包括特定項目（即免稅股利），並加回自公司所得稅及其他費用中已扣除的扣繳稅款。盈餘剝離規則之最低豁免門檻適用於 (i) 支付予關係企業之淨利息支出不得超過 2,000 萬日圓；或 (ii) 日本集團企業（共同日本母公司直接或間接持有超過 50% 控制權的境內公司）利息支出總額不得超過 20% 集團調整後所得。倘盈餘剝離規定及資本弱化規則皆適用，則以兩者中不得扣除額較大者為準。自 2022 年 4 月 1 日或之後開始直至 2025 年 3 月 31 日為止的會計年度期間因上述規則適用所產生不可扣除之利息，得於發生後 10 個會計年度內自課稅所得中扣除（一定限度內），其他會計年度所產生不可扣除之利息得於未來七年內扣抵。盈餘剝離規定適用於有日本來源所得的外國公司，無論其是否在日本設有常設機構。

Where net interest payments (i.e., the amount after deducting interest income from interest expense) exceed 20% of “adjusted taxable income” in a fiscal year, the excess portion is nondeductible. Adjusted taxable income is taxable income without applying certain provisions, excluding certain items (i.e., exempt dividends), and adding back withholding tax deducted from corporate income tax and certain other expenses. De minimis exceptions to the application of the earnings stripping rules exist for (i) net interest payments to related parties not exceeding JPY 20 million; or (ii) aggregate interest payments of a Japanese group (domestic companies with a common Japanese parent holding greater than 50% direct or indirect control) that are not more than 20% of the group's adjusted income. Where both the earnings stripping and the thin capitalization rules potentially are applicable, the larger of the two possible disallowances will apply. To the extent the application of the above rules gives rise to nondeductible interest, such interest expense may be carried forward and deducted (within the limitation) against taxable income arising during the following 10 fiscal years for fiscal years beginning on or after 1 April 2022 through 31 March 2025, and seven fiscal years for all other fiscal years. Earnings stripping rules apply to foreign companies that have Japan-source income regardless of whether a foreign company has a PE in Japan.

7.4 反混合錯配規定 Anti-hybrid rules

儘管日本有境外股利所得免稅制度，日本公司自特定合格持股中收取之 95% 股利免稅（見上文“公司稅”下的“股利所得稅”），惟仍遵循 OECD 稅基侵蝕與利潤移轉行動計畫 2 理念，於所得來源地全額或部分可扣除之境外股利不適用免稅規定。日本於受控外國公司（CFC）之課稅利潤計算中亦採用相似概念（見下文“受控外國公司”）。

While Japan has a foreign dividend exemption system that exempts 95% of dividends received by a Japanese company from certain qualifying shareholdings (see “Taxation of dividends” under “Corporate taxation,” above), foreign dividends that are deductible in the source country fully or partially are excluded from the exemption in line with OECD BEPS action 2. Similar concepts also exist for the calculation of a controlled foreign company’s (CFC’s) taxable profits (see “Controlled foreign companies,” below).

7.5 經濟實質要求 Economic substance requirements

日本無經濟實質要求規定。惟若交易缺乏實質性或商業目的，則可能適用一般反避稅條款。詳情請參見下文“一般反避稅條款”。

Japan has no prescribed economic substance requirements. However, if a transaction lacks substance or business purpose, general anti-avoidance rules may apply. For more detail, see “General anti-avoidance rule,” below.

7.6 受控外國公司 Controlled foreign companies

日本公司（併同關係人）持有受控外國公司 10% 以上流通在外股權時，應按比例計算受控外國公司課稅利潤予以徵稅。

受控外國公司可能包括任何有效稅率低於 20% 之境外公司，以及由日本股東直接或間接持股超過 50% 具控制力且有效稅率低於 27% 的“紙上公司”、“純財務金流操作公司”或“黑名單公司”。受控外國公司係指由日本股東直接或間接持有超過 50% 流通在外股權，或日本股東未達前述股權條件仍具實質控制力。

若有效稅率低於 20% 的外國公司在該國擁有固定營業場所並從事商業活動，得豁免適用受控外國公司規則。即使受控外國公司滿足前述條件，特定被動收入仍需計入日本母公司並予以徵稅。來自紙上公司、純財務金流操作公司及黑名單公司之課稅利潤不得適用前述豁免規定。

A Japanese company that (together with associated persons) holds 10% or more of the outstanding shares of a CFC generally is taxed on its pro rata share of the CFC’s taxable profits.

A CFC may include any non-Japanese company that has an effective tax rate of less than 20% and any “paper,” “cash box,” or “black-listed” company that has an effective tax rate of less than 27%, where the company is more than 50% “controlled,” directly or indirectly, by Japanese shareholders. A CFC is considered controlled by Japanese shareholders where Japanese shareholders directly or indirectly own more than 50% of the outstanding shares or where the CFC is controlled in substance, regardless of the number of shares owned.

The CFC rules may be waived for a foreign company with an effective tax rate of less than 20% where it has fixed facilities engaged in business in the foreign country and conducts business activities in that country. Even if a CFC satisfies these conditions, certain passive income is subject to tax in the hands of the Japanese parent company. The inclusion of taxable profits from paper, cash box, and black-listed CFCs cannot be waived.

7.7 揭露要求 Disclosure requirements

持有受控外國公司 10% 以上股權之股東適用揭露要求，須揭露與境外關係企業之交易（於表 17(4) 中）與所得稅申報併同提交。

就所得稅目的而言，於課稅年度 12 月 31 日為永久居民之個人，且於該日持有日本海外資產達 5,000 萬日圓以上，須於海外資產報告揭露前述資產。此外，課稅年度所得達 2,000 萬日圓以上，且持有全球資產達 3 億日圓以上之或持有應課徵離境稅資產（見下文“離境稅”）之個人，須提交資產負債報告。報告申報期限為 6 月 30 日，未遵循規定按時提交會處以罰款。

請見上文“移轉訂價”。

Disclosure requirements apply to the 10%-or-more shareholders of CFCs. Transactions with foreign related parties should be disclosed (on Form 17(4)) and submitted with the tax return.

Individuals who are permanent residents for income tax purposes on 31 December of the tax year and who hold assets outside Japan of JPY 50 million or more on 31 December of the tax year must report such assets in an overseas assets report. Additionally, individuals whose income is JPY 20 million or more during the tax year and who hold worldwide assets of JPY 300 million or more or assets subject to the exit tax (see “Exit tax,” below) must file an assets and liabilities report. The due date for filing these reports is 30 June and there are penalties for noncompliance.

See also “Transfer pricing,” above.

7.8 離境稅 Exit tax

若個人合格資產總額達 1 億日圓以上，且於離境前 10 年內已於日本居住超過 5 年，日本會在居住者個人離開日本時就特定金融資產（即股票、債券、基金投資、衍生性金融商品，但不包括現金和 / 或不動產）的未實現資本利得課徵收個人所得稅。特定簽證類型下的日本居留期間不計入前述 10 年期間。營利事業不適用離境稅。

Individual income tax generally is imposed on unrealized capital gains on certain financial assets (i.e., stocks, bonds, investments in funds, derivatives, but not cash and/or real property) at the time of a resident individual's departure from Japan, if the total value of the individual's eligible assets is JPY 100 million or more, and the individual has lived in Japan for more than five years in the last 10 years before departure. The Japan residency period under certain types of visas is excluded from the 10-year period. There is no exit tax for corporate income tax purposes.

7.9 一般反避稅規則 General anti-avoidance rule

家族公司、重組公司或其股東、集團合併申報之成員以及在日本設有常設機構之外國公司於特定情況下適用一般反避稅條款。

General anti-avoidance rules may apply in certain situations to family companies, reorganizing companies or their shareholders, members of a tax consolidated group, and foreign companies with a PE in Japan.

7.10 其他 Other

日本設有廣泛適用之反避稅條款。

為防止透過轉讓子公司股權產生可扣除之虧損，自子公司收取之股利金額可能導致母公司對子公司股權之課稅基礎將按股利排除規則免稅股利而相應減少。符合最低股利門檻等特殊情形得豁免適用。

Broadly applicable anti-avoidance rules are in place.

To prevent the creation of deductible losses through the transfer of shares in certain subsidiaries, dividends received from certain subsidiaries may result in a reduction of the tax basis in the subsidiary shares by the amount of the dividend that would be exempt from tax under a dividend exclusion rule. Certain exceptions to the rule apply for de minimis dividends, etc.

8.0 消費稅

Consumption tax

稅率 Rates

標準稅率 Standard rate	10% (7.8% 中央稅和 2.2% 地方稅) 10% (7.8% national tax and 2.2% local tax)
減免稅率 Reduced rate	0%/8% (由 6.24% 之中央稅及 1.76% 之地方稅組成) 0%/8% (6.24% national tax and 1.76% local tax combined)

8.1 應稅交易 Taxable transactions

日本消費稅 (JCT) 近似歐洲加值型營業稅，就日本境內提供之商品、服務及進口貨物進行課徵。課徵範圍包括日本境內特定資產之銷售或租賃、於日本境內執行服務，以及提供予日本境內客戶之數位服務。

Japanese consumption tax (JCT), similar to a European-style VAT, is levied on the supply of taxable goods and services in Japan and the import of taxable goods. Taxable supplies include the sale or lease of certain assets located in Japan, the supply of services performed in Japan, and supplies of digital services provided to customers located in Japan.

8.2 稅率 Rates

日本消費稅標準稅率為 10%，食品及飲料（酒精飲料和餐館食品除外）及特定報紙銷售則適用 8% 減免稅率。如出口交易等特定情況下則適用零稅率。

The standard rate of JCT is 10%, while the reduced rate of 8% applies to sales of food and beverages (excluding alcoholic drinks and dining out) and sales of certain newspapers. A zero rate of JCT applies in certain circumstances such as export transactions.

8.3 稅籍登記 Registration

登記為合格發票開立者 (QII) 之企業須開立合規發票予身為納稅義務人之客戶，客戶得扣抵課稅交易所收取之進項稅額。日本消費稅納稅義務人得選擇是否註冊登記為合格發票開立者。一旦完成註冊登記，除非被取消，無論納稅義務人身份判定標準為何，企業納稅義務人身份不變。

未登記為合格發票開立者之企業須根據測試結果判定其是否為日本消費稅納稅義務人或免稅企業。企業成立後的首個或第二個會計年度（不適用當前會計年度之前兩個會計年度的“基期”）或已營運超過兩個會計年度的企業適用不同測試方法。

一般而言，企業營運超過兩個會計年度且滿足下列任一項測試者將視為日本消費稅納稅義務人。

- 基期測試：基期之課稅銷售額超過 1,000 萬日圓。倘基期少於一年，應判斷整年度課稅銷售額是否超過 1,000 萬日圓；或
- 指定期測試：基期之課稅銷售額不超過 1,000 萬日圓，但前一會計年度的前六個月（“指定期”）課稅銷售額或於指定期內支付予日本居住者員工之薪資超過 1,000 萬日圓。

根據企業情況可能適用其他測試。

2024 年 10 月 1 日或之後開始的課稅期間，非居住者企業採用指定期測試判斷是否為日本消費稅納稅義務人時，不得使用支付予日本居住者員工之薪資總額條件，僅得使用指定期課稅銷售額進行判定。此外，非居住者企業即使有基期，於日本開始營運的首個或第二個會計年度仍需接受額外測試。

日本消費稅免稅企業得自願選擇成為納稅義務人。原則上，納稅義務人通知應於申報（通常是企業會計年度）的次一個課稅期間開始生效。然而，若企業於日本開始營運的課稅期間內申報通知，應自申報當期的課稅期首日開始生效。一旦提交通知，企業納稅義務人身分至少兩年維持不變。

在合格發票制度下，僅合格發票開立者得開立合規發票。在保留完整會計帳簿及合規發票（特定情況除外）的前提下，納稅義務人得扣除課稅交易所產生的進項稅額。自 2023 年 10 月 1 日至 2029 年 9 月 30 日的過渡期間，納稅義務人仍可透過保留合格發票制度確立前之進貨發票及適用過渡條款之會計帳簿，扣除與非合格發票開立者課稅交易所產生之一定比例的進項稅額（前三年得扣抵 80%，後三年得扣抵 50%）。

An enterprise that is registered as a qualified invoice issuer (QII) must issue qualified invoices to business customers who are JCT taxpayers, to enable them to deduct the input JCT charged on taxable transactions. Registration as a QII is optional but is only available to JCT taxpayers. Once registered, an enterprise will continue to be a JCT taxpayer regardless of the criteria for determining JCT taxpayer status, unless the registration is canceled.

An enterprise that is not registered as a QII must determine whether it is a JCT taxpayer or a JCT-exempt business based on a number of tests. Different tests apply depending on whether that enterprise is in its first or second fiscal year since establishment (i.e., it has no “base period,” which is defined as the fiscal year two fiscal years prior to the current fiscal year), or if it has operated for more than two fiscal years.

Generally, an enterprise that has operated for more than two fiscal years will be regarded as a JCT taxpayer if it satisfies one of the following tests.

The base period test: JCT taxable sales for the base period exceed JPY 10 million. If the length of the base period is less than one year, the amount of JCT taxable sales for the base period must be annualized to determine if it exceeds JPY 10 million; or

The specified period test: JCT taxable sales for the base period are not more than JPY 10 million, but taxable sales in the first six months of the prior fiscal year (the “specified period”) or the amount of salary paid to the enterprise’s resident employees in Japan in the specified period, exceed JPY 10 million.

Additional tests may apply depending on the enterprise’s circumstances.

For tax periods starting on or after 1 October 2024, a nonresident enterprise is not able to use the total salaries paid to its resident employees in Japan when determining whether it is a JCT taxpayer under the specified period test, and only the amount of taxable sales for the specified period will be taken into account. In addition, nonresident enterprises in their first or second fiscal year since commencing business in Japan are subject to additional tests even if they have a base period.

An enterprise that would otherwise be a JCT exempt enterprise can elect to become a voluntary JCT taxpayer. In principle, the notification becomes effective from the tax period (generally the enterprise’s fiscal year) following the tax period in which it is filed. However, if the notification is filed during the tax period in which the enterprise starts taxable business activities in Japan, it would become effective from the beginning of the tax period in which the notification was filed. Once the notification is submitted, the enterprise must remain a JCT taxpayer for at least two years.

Under the qualified invoice system, only QIIs may issue qualified invoices. A JCT taxpayer is eligible to deduct input JCT incurred on taxable purchases, to the extent that a taxpayer retains complete accounting books and qualified invoices (subject to certain exceptions). Under a transitional period from 1 October 2023 through 30 September 2029, a JCT taxpayer will still be eligible to deduct a certain percentage of deemed input JCT on taxable purchases from non-QIIs (80% for the first three years and 50% for the following three years) by retaining the purchase invoices containing the items required under the pre-qualified invoice system, and accounting books containing an indication that the transitional provisions apply.

8.4 申報與繳納 Filing and payment

公司身為日本消費稅納稅義務人（見上文“註冊登記”）須於課稅期間結束後兩個月內向稅務機關申報並繳納稅款。課稅期間一般係指納稅義務人會計年度。納稅義務人得選擇縮短課稅期間至每月或每季。此外，納稅人可能需根據上期消費稅應納稅額每半年 / 每季 / 每月繳納期中稅款。進項稅額扣抵限額取決於課稅銷售比率及計算方法。其他門檻或測試規定亦可適用。

自 2025 年 4 月 1 日起，若外國企業透過數位平台向日本客戶提供例如電子書、電子音樂及雲端服務等 B2C（企業對消費者）數位服務，並利用指定平台業者（SPO）收取服務報酬，前述服務應視為由指定平台業者執行提供。因此，指定平台業者須負責申報並繳納 B2C 數位服務的銷項稅額，而非由外國企業承擔相關稅負義務。倘指定平台業者於單一課稅期間促成外國企業向日本客戶提供 B2C 數位服務之交易總額超過 50 億日圓，稅務機關將指定平台業者作為指定平台業者。稅務機關會在網站上公佈指定平台業者名單，指定平台業者須通知外國企業平台稅制度開始執行及生效日期。

A company must file a JCT return and pay any JCT liability to the tax authorities within two months after the end of the tax period if the company is a JCT taxpayer (see “Registration,” above). The tax period is generally the taxpayer’s fiscal year. A taxpayer can elect to shorten the length of a tax period to monthly or quarterly. In addition, a taxpayer may be required to remit interim JCT on a semi-annually/quarterly/monthly basis depending on the amount of national JCT due for the previous tax period. The amount of input JCT available as a deduction depends on the taxable sales ratio and the calculation method used. Other thresholds or tests also may be applicable.

As from 1 April 2025, if a foreign business provides business-to-consumer (B2C) digital services, such as e-books, e-music, and cloud services to Japanese customers through a digital platform and receives consideration through a specified platform operator (SPO), the supply of these services is deemed as performed by the SPO. As a result, the obligation to report and remit output JCT on the supply of B2C digital services would fall on the SPO instead of the underlying foreign business. The tax authorities will designate a platform operator as an SPO if the total consideration for the supply of B2C digital services to Japanese customers by foreign businesses that is facilitated by the SPO exceeds JPY 5 billion within a tax period. The tax authorities will publish a list of SPOs on their website, who must notify affected foreign businesses of the commencement of the platform taxation regime and the effective start date.

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本章節所述之稅負同時適用於公司及個人，並由中央政府課徵。

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

9.1 社會安全保險費 Social security contributions

雇主須扣繳員工薪資的提撥款項並提撥雇主負擔之社會安全保險稅，該稅包含多個組成項目。雇主負擔部分最高合計約 16.552%。員工負擔部分最高合計約 15.54%。

The employer must withhold the employee's contribution and make its own contributions to social security tax, which has several components. The highest combined employer portion is approximately 16.552%. The highest combined employee portion is approximately 15.54%.

9.2 薪酬稅 Payroll tax

無薪酬所得稅，惟雇主須在就源扣繳中央及地方所得稅並提撥社會安全保險費。

There is no payroll tax, but employers must withhold national and local income taxes and social security contributions at source.

9.3 資本稅 Capital duty

資本稅已納入地方住民稅（按人數課徵），基於企業規模課徵之法人事業稅亦納入資本稅（僅適用於公司而不適用於個人）。

Capital duty is included in the local inhabitants tax (per capita levy), and the size-based local enterprise tax includes a levy on capital (which applies only to companies, not to individuals).

9.4 不動產稅 Real property tax

市町村固定資產稅就資產評估價值按 1.4% 年稅率課徵。取得土地或建築物時就不動產評估價值適用 3% 至 4% 不動產取得稅，並依轉讓類別就不動產評估價值課徵 0.4% 至 2% 不動產登記許可稅。

The municipal fixed assets levy is assessed at an annual rate of 1.4%. A prefectural real estate acquisitions tax of 3% to 4% of the assessed value applies at the time land or buildings are acquired, and a real estate registration tax is imposed on the assessed value of real property at rates ranging from 0.4% to 2%, depending on the type of transfer.

9.5 轉讓稅 Transfer tax

特定資產轉讓因於日本簽署合約需繳納印花稅（詳見下文“印花稅”）。

The transfer of certain assets is subject to stamp duty on contracts executed in Japan (see “Stamp duty,” below).

9.6 印花稅 Stamp duty

針對應稅文件簽署課徵 200 日圓至 600,000 日圓的印花稅。

Stamp duty of JPY 200 to JPY 600,000 is imposed on the execution of taxable documents.

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財產稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

受益人需就超過基本免稅額（繼承 3,000 萬日圓及每位法定繼承人 600 萬日圓，贈與 110 萬日圓）的部分按 10% 到 55% 累進稅率課徵繼承 / 贈與稅。繼承 / 贈與稅範圍主要取決於被繼承人 / 贈與者住所及國籍、受益人住所及國籍、日本居留期間以及財產所在地。日本居住之受益人在被繼承人死亡時（無論國籍為何）需就日本境內外繼承之所有資產繳納繼承稅，但有特定例外情形。

Beneficiaries are subject to inheritance/gift tax at progressive rates ranging from 10% to 55% above the basic allowance (JPY 30 million plus JPY 6 million for each of the statutory heirs for inheritance, and JPY 1.1 million for gifts). The scope of inheritance/gift tax depends primarily on the domicile and nationality of the deceased/donor, the domicile and nationality of the beneficiary, the period of domicile in Japan, and the location of the property. A beneficiary domiciled in Japan at the time of the deceased's death (regardless of nationality) is subject to inheritance tax on all assets inherited worldwide, subject to certain exceptions.

9.9 其他 Other

其他稅種包括註冊和授權稅。

Other taxes include registration and license taxes. Share registration tax is assessed at 0.7% on the registration of new or additional share capital.

10.0 租稅協定

Tax treaties

日本已與超過 80 個國家簽署所得稅協定。日本簽署之落實租稅協定相關措施避免稅基侵蝕與利潤移轉的多邊公約（BEPS MLI）已於 2019 年 1 月 1 日起正式生效。

Japan has concluded over 80 income tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Japan on 1 January 2019.

11.0 稅務機關

Tax authorities

國稅廳

National Tax Agency

墨西哥稅務重點

Mexico Tax Highlights



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發展近況 Recent developments

有關墨西哥最新稅務發展，請參考 Deloitte tax@hand。

For the latest tax developments relating to Mexico, see Deloitte tax@hand.

1.0 投資基礎

Investment basics

1.1 貨幣 Currency

墨西哥比索 (MXN)

Mexican Peso (MXN)

1.2 外匯管制 Foreign exchange control

沒有外匯管制，進出口貨幣不受限制。實體可以擁有非墨西哥比索的銀行帳戶，但僅限於美元。

There are no foreign exchange controls, and no restrictions are imposed on the import or export of capital. Repatriation payments may be made in any currency. Both resident and nonresident individuals may hold bank accounts in any currency in any part of the world. Entities may have non-Mexican peso bank accounts, but only in US dollars.

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

財務報表必須每年編製。非上市墨西哥公司可以使用墨西哥公認會計原則（GAAP）或國際財務報告準則（IFRS），而上市公司必須使用 IFRS。

Financial statements must be prepared annually. Publicly listed Mexican companies must use IFRS; otherwise, companies may use Mexican GAAP or IFRS.

1.4 主要企業型態 Principal business entities

主要包括股份有限公司（SA）和有限責任公司（SRL）。

非墨西哥居住者的分公司也被允許。此外，非公司形式還包括合夥企業和合資企業。

These are the corporation (SA) and the limited liability company (SRL). Branches of non-Mexican residents also are allowed. In addition, non-corporate forms include the Mexican trust (Fideicomiso) as well as other contractual forms like the participation association (Asociación en Participación), which is frequently used as a form of consortium.

2.0 公司稅

Corporate taxation

稅率 Rates

企業所得稅率 Corporate income tax rate	30%
分支機構稅率 Branch tax rate	30%，加上 10% 的分公司盈餘匯出稅 30%, plus 10% branch remittance tax in some cases
資本利得稅 Capital gains tax rate	30%

2.1 稅務居住者身分 Residence

如果一個實體在墨西哥進行管理和控制，則被視為稅務居住者。

An entity is resident in Mexico if it is managed and controlled in Mexico.

2.2 課稅基礎 Basis

居住者對全球所得課稅；非居住者僅對來源於墨西哥的所得課稅。居住者從境外獲得的所得以相同方式課稅。

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

2.3 課稅所得 Taxable income

企業稅是對公司的利潤徵收的，包括業務 / 貿易所得、被動所得和資本利得。正常的業務支出可以在計算課稅所得時扣除。

Corporate tax is imposed on a company's profits, which consist of business/trading income, passive income, and capital gains. Normal business expenses may be deducted in computing taxable income. Inflationary accounting for tax purposes is applicable to certain types of revenues and expenses.

2.4 稅率 Rate

2.4.1 一般稅率 General

企業所得稅率為 30%。

The general corporate income tax rate is 30%.

2.4.2 附加稅 Surtax

無附加稅。

There is no surtax.

2.4.3 最低稅負制 Alternative minimum tax

無最低稅負制。

There is no alternative minimum tax.

2.4.4 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

墨西哥正在考慮根據 OECD/G20 BEPS 包容性框架設計的全球最低稅收制度，確保年合併收入至少為 7.5 億歐元的跨國企業集團的稅率至少為 15%。然而，目前尚未公佈具體規則。

Mexico is expected to implement rules that generally would be in line with the global anti-base erosion (GloBE) or “Pillar Two” model rules published by the OECD/G20 Inclusive Framework on BEPS that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million. However, no rules have been published yet.

2.5 股利所得稅 Taxation of dividends

墨西哥居住者公司收到的來自其他墨西哥居住者公司的股利免徵企業稅。從外國公司收到的股利在收到當期需繳納企業稅，但可在同一期間內抵扣。

墨西哥公司可以自由分配已在墨西哥納稅的利潤的股利；否則，必須因股利分配而支付公司稅。公司必須維護一個特殊的“CUFIN”賬戶以追蹤先前已納稅的利潤。

墨西哥公司在可再生能源方面的投資可以創建一個特殊的淨利潤賬戶（CUFIER），如果該公司分配的股利不是從 CUFIER 賬戶支付的，支付者將被要求針對股利分配支付 30% 的稅。

股利支付通常需繳納 10% 的預扣稅（見下文“預扣稅”）。

Dividends received by a Mexican resident company from another Mexican resident company are exempt from corporate tax. Dividends received from a foreign company are subject to corporate tax in the period the dividends are received, but a credit for underlying corporate and withholding taxes paid abroad generally is available.

Mexican companies can freely distribute dividends on profits that have been taxed in Mexico; otherwise, corporate taxes must be paid as a consequence of the dividend distribution. Companies must maintain a special “CUFIN” account to track previously taxed profits.

Mexican companies with investments in renewable sources of energy may create a special net profit account (CUFIER), and if such a company distributes dividends that are not paid from the CUFIER account, the payer will be required to pay tax at 30% of the grossed-up amount of the distribution.

Dividend payments generally are subject to a 10% withholding tax (see “Withholding tax,” below).

2.6 資本利得稅 Capital gains

墨西哥實體不適用於資本利得的特殊稅務處理，但在某些情況下資本虧損的使用受到限制。

Mexican entities are not subject to special tax treatment on capital gains, but the use of capital losses is restricted in some cases.

2.7 虧損 Losses

虧損通常可以結轉 10 年（對於與石油開採活動相關的深水作業則為 15 年），需適用於通脹調整。不允許虧損結轉回前期。

Losses generally may be carried forward for 10 years (15 years for deep-water operations related to oil extraction activities), subject to applicable inflation adjustments. The carryback of losses is not permitted.

2.8 境外稅額扣抵 Foreign tax relief

在國外支付的所得稅可以抵扣墨西哥對相同利潤的稅，但抵扣額限於墨西哥對境外所得應納稅額。

對於從混合結構收到的股利境外稅額扣抵可能會被拒絕：

- 在直接抵扣的情況下，如果稅款已在另一個司法管轄區抵扣而未在接收者的司法管轄區中包含相應的收入（除非抵扣來自間接境外稅額扣抵）；以及
- 在間接抵扣的情況下，如果非居住者支付者可以在其居住地的司法管轄區中申請股利的扣除。

此外，墨西哥居住者和在墨西哥有常設機構（PE）的外國實體通過外國透明實體和無法律人格的外國工具（如信託或合夥）獲得收入時，可以獲得這些實體或工具支付的所得稅的抵扣。

Income taxes paid abroad may be credited against Mexican tax on the same profits, but the credit is limited to the amount of Mexican tax payable on the foreign income.

Foreign tax credits for dividends received from hybrid structures may be disallowed:

- In the case of direct credits, if the tax has been credited in another jurisdiction without a corresponding income inclusion in the jurisdiction of the recipient (unless the credit derives from an indirect foreign tax credit); and
- In the case of indirect credits, if the nonresident payer can claim a deduction for the dividend in its jurisdiction of residence.

Also, Mexican residents and foreign entities with a permanent establishment (PE) in Mexico that obtain revenue through foreign transparent entities and foreign vehicles without a legal personality (i.e., trusts or partnerships) may receive a credit for income taxes paid by these entities or vehicles.

2.9 參與免稅規定 Participation exemption

沒有參與免稅。

There is no participation exemption.

2.10 控股公司制度 Holding company regime

沒有控股公司制度。

There is no holding company regime.

2.11 租稅優惠 Incentives

特殊規則適用於在加工製造業下的加工廠。雖然與過去相比稀少，但聯邦優惠授予國家電影和戲劇製作，以及高性能運動、電動車電源供應器、技術和研發專案、FIBRAS（房地產投資信託）制度、風險資本和雇用老年人和 / 或殘疾人的投資。對於購買柴油或生物柴油燃料並用於特定活動的公司，提供稅額抵扣。

在“北部邊境地區”以及“南部邊境地區”運營的納稅人可能有資格獲得稅收優惠（以所得稅抵扣和降低增值稅率的形式）至 2025 年。

在南部邊境地區，切圖馬爾市享有一般進口稅和海關清關手續費的額外豁免。

除其他要求外，納稅人必須在每個財政年度的 3 月 31 日之前向稅務機關提交申請。

涉及資本支出投資和創造就業的合格專案可能會從州和市政當局提供的酌情補助中受益。此外，墨西哥市提供綠色優惠。

自 2023 年 10 月 12 日起，出口行業中將部分生產轉移到更接近市場的地點（稱為“近岸外包”策略）的公司，以及促進創意產業出口的電影和視聽行業的關鍵部門，可能會受益於對新固定資產投資的即時扣除和對培訓費用的額外扣除。

“墨西哥計劃”於 2025 年 1 月通過法令推廣。該計劃包括一系列擬議的財政優惠，其中包括對首次在墨西哥使用的新固定資產投資的即時扣除，以及對註冊於國家社會安全研究所的工人培訓費用和創新費用增加的 25% 額外扣除等。受益最大的行業包括汽車和運輸業、電信、建築、能源基礎設施、農業、化學和製藥業、採礦、紡織業、餐飲業和計算機行業。墨西哥計劃尚未通過立法程序，因此其生效日期目前尚未確定。

Special rules apply to maquiladoras under a toll manufacturing regime. Although scarce in comparison with the past, federal incentives are granted for national cinematographic and theatrical productions, as well as investments in high performance sports, electric vehicle power feeders, technology and research and development projects, the FIBRAS (real estate investment trust) regime, risk capital, and hiring the elderly and/or people with disabilities. A tax credit is available for companies purchasing diesel or biodiesel fuel and using it for specific activities.

Taxpayers operating in the “northern border region” as well as in the “southern border region” may be eligible for tax incentives (in the form of an income tax credit and a reduced VAT rate) through 2025.

In the southern border region, the city of Chetumal benefits from additional exemptions from general import tax and customs clearance processing fees.

Among other requirements, taxpayers must file a request with the tax authorities by 31 March of each fiscal year.

Qualifying projects involving capital expenditure investment and job creation may benefit from discretionary grants provided by state and municipal authorities. In addition, Mexico City provides green incentives.

Since 12 October 2023, companies in export industries that move part of their production to locations closer to their markets (a strategy known as “nearshoring”), as well as key sectors of the film and audiovisual industry that promote the export of the creative industry, may benefit from an immediate deduction of their investment in new fixed assets and an additional deduction for training expenses.

“Plan Mexico” was promoted through a decree issued in January 2025. The plan includes a series of proposed fiscal incentives, among which are the immediate deduction of investments in new fixed assets that are used for the first time in Mexico, and an additional deduction of 25% on the increase in expenses for training workers registered with the National Institute of Social Security and for innovation expenses, among others. The sectors that would benefit the most are the automotive and transportation industry, telecommunications, construction, energy infrastructure, agroindustry, the chemical and pharmaceutical industry, mining, the textile industry, restaurants, and the computing industry. Plan Mexico has not yet gone through the legislative process, so its entry into force is currently undetermined.

2.12 其他 Other

外國透明實體（即被忽略的實體）和無法律人格的外國工具（即信託和合夥）被視為獨立的法律實體，如果其管理和控制地點位於墨西哥，可能需在墨西哥納稅。然而，如果墨西哥與外國實體 / 工具的司法管轄區之間有稅收協定，則協定條款將優先適用。

墨西哥居住者和常設機構需要對通過“外國透明實體”或“外國法律工具”進行的活動所得收入繳納所得稅。實體或工具的賬簿和支持其支出和投資的文件必須提供給墨西哥稅務機關，並遵守其他形式和義務。

Foreign transparent entities (i.e., disregarded entities) and foreign vehicles that do not have a legal personality (i.e., trusts and partnerships) are treated as separate legal entities that may be subject to tax in Mexico if their place of management and control is located in the country. However, the regime does not apply where there is a tax treaty between Mexico and the foreign entity/vehicle's jurisdiction, in which case the terms of the treaty will prevail.

Mexican residents and PEs are required to pay income tax on income derived from activities performed through “foreign transparent entities” or “foreign legal vehicles.” The books of the entity or vehicle and documentation supporting its expenses and investments must be available to the Mexican tax authorities, among other formalities and obligations.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

稅務年度為曆年制。

The tax year is the calendar year.

3.2 合併申報 Consolidated returns

稅務整合制度允許集團最多延遲三年的所得稅。

A tax integration regime allows a group to defer income tax for up to three years.

3.3 申報與繳納 Filing and payment

在自我評估制度下，根據自動從數字發票中提取的數據，必須按月支付預繳公司稅。年度稅務申報必須在次年第一季度內提交（即在 3 月底之前），且不提供延期。

所有納稅人必須提供電子簽名證書，保持電子會計記錄，並每月向稅務機關提交總賬。

所有納稅人必須就其交易發行數字發票。

Under the self-assessment regime and based on data automatically drawn from digital invoices, advance corporate tax must be paid in monthly installments. The annual tax return must be filed within the first three months of the following year (i.e., by the end of March) and no extensions are available.

All taxpayers must provide an electronic signature certificate, keep electronic accounting records, and submit a general ledger to the tax authorities monthly.

All taxpayers are required to issue digital invoices with respect to their transactions.

3.4 罰則 Penalties

不遵守稅務規則將適用罰則。

Penalties apply for noncompliance with the tax rules.

3.5 解釋函令 Rulings

稅務機關可以就稅務條款的解釋發出解釋函令，但過程可能較長。

The tax authorities may issue rulings on the interpretation of tax dispositions; however, the process could be lengthy.

4.0 個人稅務

Individual taxation

稅率 Rates			
個人所得稅稅率 Individual income tax rate	應課稅所得 (MXN) Taxable income (MXN)	固定稅額 (MXN)* Fixed tax (MXN)*	超過下限的部分 適用百分比 Percentage to be applied to excess over lower limit
	超過下限的部分適用百分比 Up to 8,952.49	0	1.92%
	8,952.50–75,984.55	171.88	6.40%
	75,984.56–133,536.07	4,461.94	10.88%
	133,536.08–155,229.80	10,723.55	16.00%
	155,229.81–185,852.57	14,194.54	17.92%
	185,852.58–374,837.88	19,682.13	21.36%
	374,837.89–590,795.99	60,049.40	23.52%
	590,796.00–1,127,926.84	110,842.74	30.00%
	1,127,926.85–1,503,902.46	271,981.99	32.00%
超過 4,511,707.37 Capital gains tax rate	1,503,902.47–4,511,707.37	392,294.17	34.00%
	超過 4,511,707.37 Over 4,511,707.37	1,414,947.85	35.00%
超過 4,511,707.37			10%

* 各應課稅所得級距適用固定稅額，並加上對超過每個所得級距下限的部分適用的稅率計算的稅額。

*A fixed tax amount applies to each taxable income bracket and is added to the tax that is determined by applying a tax rate to the excess over the lower limit of each income bracket.

4.1 稅務居住者身分 Residence

如果個人在墨西哥有永久住所，則被視為稅務居住者。如果個人在兩個司法管轄區都有住所，則決定居住地的關鍵因素是個人重要利益的中心位置。

Individuals are considered resident if they have a permanent home in Mexico. If an individual has a home in two jurisdictions, the key factor in determining residence is the location of the individual's center of vital interests.

4.2 課稅基礎 Basis

墨西哥國民對其全球所得納稅。非居住者僅對墨西哥來源所得納稅。

Mexican nationals are taxed on their worldwide income. Nonresidents are taxed only on Mexican-source income.

4.3 課稅所得 Taxable income

所得部分根據分隔系統課稅，儘管某些類別的所得可以混合以確定相應的課稅所得。個人從事貿易或職業活動所得的利潤通常與公司所得的利潤相同方式課稅。對個人賺取的利息適用單獨的制度。

Income is taxed, in part, under a silo system, although some categories of income can be mixed to determine the corresponding taxable income. Profits derived from the carrying on by an individual of a trade or profession generally are taxed in the same way as profits derived by companies. A separate regime applies to interest earned by individuals.

4.4 稅率 Rates

個人根據其所得水平以累進稅率從 1.92% 至 35% 課稅。

Individuals are subject to income tax based on their income level at progressive rates ranging from 1.92% to 35%.

4.5 資本利得 Capital gains

個人出售公開交易股票（包括金融衍生品）所得的資本利得需繳納 10% 的稅。

Capital gains arising from an individual's sale of publicly traded shares, including financial derivatives, are subject to a 10% tax.

4.6 扣除額與免稅額 Deductions and allowances

在某些限制和上限（應課稅所得的 MXN 198,031.80 或 15% 中的較低者）下，醫療費用和醫療保險費、退休年金保費、抵押貸款利息等可扣除。當醫療、牙科和醫院費用（等）因“無能”或根據相關法律的殘疾而產生時，則無限制可扣除。

納稅人及其配偶、子女和受撫養人可享有個人免稅額。

Subject to certain restrictions and caps (the lower of MXN 198,031.80 or 15% of taxable income), deductions are granted for medical expenses and medical insurance premiums, retirement annuity premiums, mortgage interest, etc. Medical, dental, and hospital expenses (among others) are deductible with no restrictions when they derive from an “inability” or disability under the terms of the relevant laws.

Personal allowances are available to taxpayers and their spouse, children, and dependents.

4.7 境外稅額扣抵 Foreign tax relief

在國外支付的所得稅可以抵扣墨西哥對相同所得的稅，但抵扣額限於墨西哥對境外所得應納稅額。

Income taxes paid abroad may be credited against Mexican tax on the same income, but the credit is limited to the amount of Mexican tax payable on the foreign income.

4.8 其他 Other

參見上文“公司稅務”下的“租稅優惠”，涉及在北部和南部邊境地區運營的納稅人。

See “Incentives” under “Corporate taxation,” above, related to taxpayers operating in the northern and southern border regions.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

稅務年度為日曆年。

The tax year is the calendar year.

5.2 申報主體 Filing status

無論婚姻狀況如何，稅務申報均以個人名義提交。

Tax returns are filed individually, regardless of marital status.

5.3 申報與繳納 Filing and payment

就業所得稅由雇主代扣並上繳稅務機關。其他類型的所得，如服務提供所得和租賃所得，需代扣稅款。不需代扣的所得由個人自行評估；個人必須提交稅務申報並預繳稅款。最終稅款在稅務年度結束後的 4 月 30 日到期（不提供延期）。

所有納稅人必須提供電子簽名。對於從事商業活動的個人，必須保持電子會計記錄，並每月提交總賬。

Tax on employment income is withheld by the employer and remitted to the tax authorities. Other types of income, such as income from the provision of services and leasing income, are subject to withholding. Income not subject to withholding is self-assessed; the individual must file a tax return and make prepayments of tax. Final tax is due on 30 April following the tax year (no extensions are available).

All taxpayers must provide an electronic signature. For individuals carrying on a business activity, electronic accounting records must be maintained, and a general ledger must be submitted monthly.

5.4 罰則 Penalties

不遵守稅務規則將適用罰則。

Penalties apply for noncompliance with the tax rules.

5.5 解釋函令 Rulings

稅務機關將就實際交易的稅務影響發出解釋函令。

The tax authorities will issue rulings on the tax consequences of actual transactions.

6.0 扣繳稅款

Withholding tax

稅率 Rates				
支付類型 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%	10%	10%
利息 Interest	0%	最高 20% Up to 20%	4.9%-35%/40%	4.9%-35%/40%
權利金 Royalties	0%	0%	25%/35%/40%	25%/35%/40%

6.1 股利 Dividends

公司向非居住者公司或個人或向居住者個人分配股利（包括來自可再生能源投資並從 CUFIER 賬戶支付的分配）時，必須代扣 10% 的稅，這被視為最終稅。對於非居住者，10% 的稅率可能根據適用的稅收協定減少。

根據“信賴保護原則”，從 2013 年 12 月 31 日之前獲得的利潤支付的股利不需預扣稅，只要它們構成該日期的實體 CUFIN 餘額的一部分。

對於支付給墨西哥居住者個人的股利，如果 2014 年、2015 年和 2016 年產生的利潤在 2017 年起再投資並分配，10% 的稅率可能會減少。

支付給居住者公司的股利不需預扣股利稅。

A company that distributes dividends (including distributions derived from investments in renewable sources of energy and made from the CUFIER account) to a nonresident company or individual or to a resident individual must withhold a 10% tax, which is considered a final tax. For nonresidents, the 10% rate may be reduced under an applicable tax treaty.

Under a “grandfathering” rule, dividends paid out of profits obtained before 31 December 2013 are not subject to withholding tax, as long as they form part of the CUFIN balance of the entity as of that date.

The 10% tax may be reduced for dividends paid to Mexican resident individuals if profits generated in 2014, 2015, and 2016 are reinvested and distributed as from 2017.

Dividends paid to resident companies are not subject to dividend withholding tax.

6.2 利息 Interest

支付給非居住者公司或個人的利息通常需按 4.9%（支付給外國銀行和上市債務工具的利息）到 35% 的稅率預扣稅。如果利息支付給位於避稅天堂的關聯方，則適用 40% 的稅率。稅率可能會降低或根據適用的稅收協定獲得減免。

支付給居住者公司的利息不需預扣稅。支付給居住者個人的利息可能需按最高 20% 的稅率預扣稅，具體取決於利息類型和受益人類型（例如，金融機構）。

Interest paid to a nonresident company or individual generally is subject to withholding tax at rates ranging from 4.9% (interest paid to foreign banks and on listed debt instruments) to 35%. A 40% rate applies where interest payments are made to a related party located in a tax haven. The rate may be reduced or relief may be available under an applicable tax treaty.

Interest paid to resident companies is not subject to withholding tax. Interest paid to resident individuals may be subject to withholding tax up to 20% depending on the type of interest and the type of beneficiary (e.g., financial institution).

6.3 權利金 Royalties

支付給非居住公司或個人的版稅需扣繳 35%（專利和商標）或 25%（其他類型的權利金）的稅款，除非適用的租稅協定降低了稅率。支付給位於避稅天堂的關聯方的權利金適用 40% 的稅率。支付給居住者的權利金免於扣繳稅款。支付用於商業或工業活動的商品購買款項將被視為權利金。

Royalties paid to a nonresident company or individual are subject to a withholding tax of 35% (patents and trademarks) or 25% (other kinds of royalties), unless the rate is reduced under an applicable tax treaty. A 40% rate applies where royalties are paid to a related party located in a tax haven. Royalties paid to residents are exempt from withholding tax. Payments made to purchase goods destined for commercial or industrial activities are considered royalties.

6.4 技術服務費 Fees for technical services

支付給非居住公司或個人的技術協助費需扣繳 25% 的稅款，除非適用的租稅協定降低了稅率。支付給居住公司的此類費用免於扣繳稅款，支付給居住個人的則需扣繳 10% 的稅款。

Fees paid to a nonresident company or individual for technical assistance are subject to a 25% withholding tax, unless the rate is reduced under an applicable tax treaty. Such fees are exempt from withholding tax if paid to a resident company and subject to a 10% withholding tax if paid to a resident individual.

6.5 分支機構盈餘匯出稅 Branch remittance tax

適用於股利的 CUFIN 規則類似。常設機構向其總公司分配股利或利得需額外繳納 10% 的稅款。

Rules that are similar to the CUFIN rules for dividends apply. PEs distributing dividends or gains to their head office are subject to an additional tax of 10%.

6.6 其他 Other

在某些情況下，支付給非居住者的款項可能需扣繳稅款，例如與不動產、薪資、費用、資本利得等相關的支付。

There are certain other circumstances in which withholding tax may apply on payments made to nonresidents, such as payments relating to immovable property, salaries, fees, capital gains, etc.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

遵循 OECD 指導方針的規則適用於跨境和國內交易。墨西哥可使用多種移轉訂價方法。可比非受控價格（CUP）方法是首選方法，其次是成本加成和轉售價格方法。如果 CUP、成本加成和轉售價格方法不適用，則使用基於利潤的方法。利潤分割、剩餘利潤分割和交易操作利潤方法在特定情況下不適用。

適用文件規則。可提供預先訂價協議。

Rules following the OECD guidelines apply to cross-border and domestic transactions. Various transfer pricing methods may be used in Mexico. The comparable uncontrolled price (CUP) method is the preferred method, followed by the cost plus and resale price methods. Profit-based methods are to be used if the CUP, cost plus, and resale price methods are not applicable. The profit split, residual profit split, and transactional operating margin methods are not applicable in specific circumstances.

Documentation rules apply. Advance pricing agreements are available.

7.2 利息扣除限制 Interest deduction limitations

根據資本稀釋規則，墨西哥居住公司向非居住關聯方貸款支付的利息在所得稅目的下不可扣除，除非支付公司債務與股本比率超過 3:1。未受管制的多用途金融機構（SOFOM）主要與國內或國外關聯方進行活動，屬於資本稀釋規則的範疇。

為建設、運營或維護與策略性領域相關的生產基礎設施或發電而產生的債務不適用資本稀釋規則及下述限制。

根據利息扣除限制規則，超過調整後課稅所得 30% 的淨利息支出不可扣除。淨利息支出定義為在同一期間超過 MXN 2000 萬的應計利息支出減去應計利息收入。

在實體集團的情況下，計算是根據稅法規定在集團基礎上進行的。

如果根據這些規則計算的不可扣除利息大於根據資本稀釋規則計算的利息，亦即 3:1 的債務產權比例，則適用限制，否則適用資本稀釋規則。

任何不可扣除的淨利息支出可結轉最多 10 個財政年度。

Under the thin capitalization rules, interest payments made by a Mexican resident company on a loan from a nonresident related party are nondeductible for income tax purposes to the extent the debt-to-equity ratio of the payer company exceeds 3:1. Unregulated multiple-purpose financial institutions (SOFOM) that carry out activities predominantly with domestic or foreign related parties are within the scope of the thin capitalization rules.

Debts incurred for the construction, operation, or maintenance of productive infrastructure linked to strategic areas, or for the generation of electricity, are excluded from the application of the thin capitalization rules, as well as the limitation described below.

Under the interest deductibility limitation rules, net interest expense exceeding 30% of adjusted taxable income for the fiscal year is not deductible. Net interest expense is defined as accrued interest expense net of interest revenue accrued during the same period in excess of MXN 20 million. Adjusted taxable income is defined as taxable income plus interest deductions and investment deductions.

In the case of a group of entities, the calculation is made on a group basis pursuant to tax regulations.

The limitation applies if nondeductible interest calculated under these rules is greater than that calculated under the thin capitalization rules, which apply a 3:1 debt-to-equity ratio; otherwise, the thin capitalization rules apply.

Any nondeductible net interest expense may be carried forward for up to 10 fiscal years.

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

如果墨西哥居住者對非居住實體有有效控制，則適用受控外國公司規則。若墨西哥居住者 (i) 擁有外國實體超過 50% 的投票權或股份價值；(ii) 在資本贖回或清算中擁有超過 50% 的實體資產和利潤權利；(iii) 擁有實體合併資產和利潤超過 50% 的權益；(iv) 與非居住實體合併財務報表；或 (v) 在股東或董事會會議上可直接或間接做出單方面決定（考慮關聯方），則視為存在控制。

適用 80% 或以上的活躍收入例外，但此收入中少於 50% 必須在墨西哥獲得或在那裡扣除，直接或間接。

非居住金融實體可向墨西哥稅務機關申請豁免這些規則。

Controlled foreign company rules apply if a Mexican resident has effective control over a nonresident entity. Control is deemed to exist if the Mexican resident (i) owns more than 50% of the voting rights or value of shares of the foreign entity; (ii) has rights to more than 50% of the entity's assets and profits in a capital redemption or liquidation; (iii) owns a greater than 50% interest in the entity's combined assets and profits; (iv) files consolidated financial statements with the nonresident entity; or (v) may make unilateral decisions, directly or indirectly, at shareholders' or board meetings (related parties are taken into account for these purposes).

An 80%-or-greater active income exception applies but less than 50% of this income has to be sourced in Mexico or be deductible there, directly or indirectly.

Nonresident financial entities are allowed to ask the Mexican tax authorities if they may be exempted from these rules.

7.4 反混合錯配規定 Anti-hybrid rules

混合安排涉及使用實體、工具、協議或支付，導致在墨西哥扣除但對非居住對手方課稅低或不課稅。

與混合安排相關的支付被認為是低稅課稅的可能導致不可扣除的支出。當國外支付的稅款低於在墨西哥應繳稅款的 75% 時，收入被認為是低稅課稅。

Hybrid arrangements involve the use of entities, instruments, agreements, or payments that result in a deduction in Mexico but nil or low taxation to the nonresident counterparty.

Payments related to hybrid arrangements and that are considered subject to low taxation may result in nondeductible expenses. Income is considered subject to low taxation when the tax paid abroad is lower than 75% of the tax that would have been due and paid in Mexico for such revenue.

7.5 經濟實質要求 Economic substance requirements

見下文“一般反避稅條款”。

See “General anti-avoidance rule,” below.

7.6 揭露要求 Disclosure requirements

外部稅務審計師需在其稅務審計報告中揭露納稅人是否進行了墨西哥稅務機關認為不可行的交易。

墨西哥已根據 OECD BEPS 項目的建議採用國別報告 (CbC)。根據規則，與關聯方（在墨西哥或國外）進行交易並獲得至少 MXN 7.91 億收入的公司必須提交主文件和本地文件，墨西哥跨國企業集團獲得至少 MXN 120 億收入的也必須提交 CbC 報告。

某些稅務規劃安排的報告是強制性的。

在某些情況下，稅務顧問必須報告，次要報告則由納稅人承擔。無論納稅人的居住地區，只要在墨西哥有稅務利益，交易必須報告，除非稅務利益不超過 MXN 1 億。

可報告交易必須在首次商業接觸後 30 個工作日內向稅務機關揭露。

可報告的稅務安排包括 (i) 自 2020 年 1 月 1 日起設計、商業化、組織、實施或管理的安排，以及 (ii) 自此日期起有影響的舊安排。在舊安排的情況下，只有納稅人有義務報告。

External tax auditors are required to disclose on their tax audit report when a taxpayer has entered into a transaction that is not considered viable by the Mexican tax authorities.

Mexico has adopted country-by-country (CbC) reporting in accordance with the recommendations under the OECD BEPS project. Under the rules, companies that enter into transactions with related parties (in Mexico or abroad) and receive income of at least MXN 791 million must file a master file and a local file, and Mexican multinational enterprise groups that receive income of at least MXN 12 billion also must file a CbC report.

Reporting of certain tax planning arrangements is mandatory. Tax advisors have to report, with secondary reporting defaulting to the taxpayer in some cases.

A transaction has to be reported regardless of the taxpayer's jurisdiction of residence as long as there is a tax benefit in Mexico, unless the tax benefit does not exceed MXN 100 million.

A reportable transaction has to be disclosed to the tax authorities within 30 business days of the first commercial contact.

Reportable tax arrangements include (i) those designed, commercialized, organized, implemented, or administered as from 1 January 2020, and (ii) older arrangements that have an impact as from this date. In the case of older arrangements, only taxpayers have the obligation to report.

7.7 離境稅 Exit tax

在集團內重組交易的情況下，沒有具體的離境稅規則；然而，納稅人必須遵守一般移轉訂價原則。對於不再是墨西哥稅務居住者的實體，適用視同清算規則。

No specific rules exist regarding exit taxes in the case of intragroup restructuring transactions; however, taxpayers must comply with general transfer pricing principles. Deemed liquidation rules apply to entities that cease to be Mexican tax residents.

7.8 一般反避稅規則 General anti-avoidance rule

缺乏商業目的且產生稅務利益的交易由稅務機關根據其合理的經濟利益進行稅務性質的重新界定。

如果預期的可量化和合理的經濟利益 (i) 低於稅務利益，且 (ii) 可以通過更少的步驟實現但導致更高的稅款，則推定存在缺乏商業目的。

稅務機關對交易進行重新界定的稅務處理不會引起刑事責任。

Transactions lacking business purpose and that generate a tax benefit are characterized for tax purposes by the tax authorities according to their reasonable economic benefit.

A lack of business purpose is presumed to exist if the expected quantifiable and reasonable economic benefit (i) is lower than the tax benefit, and (ii) could be achieved in fewer steps but result in higher taxes.

The tax treatment of a transaction as a result of a recharacterization by the tax authorities will not give rise to criminal liability.

7.9 其他 Other

對於擁有超過 300 名員工、總收入超過 MXN 1.57 億或資產超過 MXN 1.24 億的納稅人，可以提交可選的稅務審計報告。對於總收入超過 MXN 1,855,919,380 或股票公開交易的納稅人，報告是強制性的。

An optional tax audit report may be filed for taxpayers that have more than 300 employees, gross income exceeding MXN 157 million, or assets exceeding MXN 124 million. The report is mandatory for taxpayers with gross income exceeding MXN 1,855,919,380 or taxpayers whose shares are publicly traded.

8.0 加值型營業稅

Value added tax

稅率 Rates

標準稅率 Standard rate	16%
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減免稅率 Reduced rate	0%
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8.1 應稅交易 Taxable transactions

加值型營業稅徵收於商品銷售、租賃和服務提供，以及進口。

“服務”的定義包括非居住者向位於墨西哥的接收者提供的數位服務。

數位服務的廣泛定義包括通過任何線上應用提供的服務，如 (i) 視頻、圖像或音頻串流；(ii) 鈴聲；(iii) 新聞，包括交通、天氣和統計分析；(iv) 中介服務的提供；(v) 線上俱樂部和約會網站；以及 (vi) 教學、測試和練習網站。

沒有常設機構的非居住者在墨西哥提供數位服務必須遵守若干要求。

VAT is levied on the sale of goods, leasing, and the provision of services, as well as on imports.

The definition of “services” includes digital services provided by nonresidents to recipients located in Mexico.

Digital services are broadly defined to include services provided through any online application, such as (i) video, images, or audio streaming; (ii) ring tones; (iii) news, including traffic, weather, and statistical analysis; (iv) the provision of intermediation services; (v) online clubs and dating sites; and (vi) teaching, testing, and exercise sites.

Nonresidents without a PE that provide digital services in Mexico must comply with several requirements.

8.2 稅率 Rates

一般加值型營業稅稅率為 16%，對食品、藥品和某些其他項目（有些例外）適用 0% 稅率。

對於通過符合某些要求的北部和南部邊境地區的設施運營的納稅人，適用 8% 稅率。減免稅率不適用於進口商品、不動產轉讓和無形資產轉讓等交易。

The general VAT rate is 16% and a 0% rate applies to food, medicine, and certain other items (with some exceptions).

An 8% rate applies to taxpayers operating through establishments in the northern and southern border regions that meet certain requirements. Among other transactions, the reduced rate does not apply to the importation of goods, the transfer of immovable property, and the transfer of intangibles.

8.3 稅籍登記 Registration

所有人必須註冊才能抵扣支付給供應商、供應商或邊境的加值型營業稅。非居住者在墨西哥供應商品或服務必須註冊。

All persons must be registered to be able to credit the VAT paid to vendors, suppliers, or at the border. Nonresidents supplying goods or services in Mexico must register.

8.4 申報與繳納 Filing and payment

加值型營業稅申報表必須每月提交，於次月的前 17 天內提交。

在業務的預運營期間產生的費用和投資支付的加值型營業稅 (i) 可在納稅人開始業務運營的月份的加值型營業稅申報表中抵扣；或 (ii) 根據未來應稅活動的估計，在加值型營業稅支付的次月提交退稅申請。

A VAT return must be submitted monthly, within the first 17 days of the following month.

VAT paid for expenses and investments made during a business' preoperational period is (i) creditable on the VAT return for the month the taxpayer begins business operations; or (ii) submitted for refund during the month following the VAT payment, based on an estimation of future VATable activities.

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，本節中的稅適用於公司和個人，並在聯邦層面徵收。

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

9.1 社會安全保險費 Social security contributions

雇主對社會安全和其他相關提撥（例如住房和退休）的提撥是強制性的，根據員工群體的薪資結構，提撥率從 15% 到 25% 不等。受雇個人也需進行社會安全保險提撥，金額基於個人的薪資。

Employer contributions for social security and other related contributions (e.g., housing and retirement) are mandatory, with rates ranging from 15% to 25%, depending on the salary structure of the group of employees. Employed individuals also are required to make social security contributions, with the amount based on the individual's salary.

9.2 薪酬稅 Payroll tax

薪酬稅在州層面徵收，稅率從 1.5% 到 4% 不等。

Payroll taxes apply at the state level and range from 1.5% to 4%.

9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.4 不動產稅 Real property tax

市政當局對不動產的所有權徵稅。這些稅在計算公司的稅務責任和個人與不動產租賃相關的應稅所得時可扣除。

The municipal authorities levy taxes on the ownership of real property. These taxes are deductible in calculating a corporation's tax liability and an individual's taxable income related to leasing of real property.

9.5 轉讓稅 Transfer tax

對不動產轉讓徵收 2% 到 5% 的轉讓稅，由不動產所在地的市政當局徵收。

A transfer tax at rates ranging from 2% to 5% applies to the transfer of real estate and is imposed by the municipality where the property is located.

9.6 印花稅 Stamp duty

沒有印花稅。

There is no stamp duty.

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

沒有淨財富稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

沒有繼承稅或遺產稅。

There is no inheritance tax or estate tax.

9.9 其他 Other

雖然不是稅，但根據強制性利潤分享規則，實體必須在利潤產生的次年 5 月之前向其員工分配 10% 的應稅利潤（上限為三個月的薪資）。

對某些商品的進口和銷售以及某些服務的提供徵收特別消費稅。

While not a tax, under the mandatory profit-sharing rules, an entity is required to distribute 10% of taxable profits to its employees (capped at three months' salary) no later than May of the year following the year in which the profits were generated.

A special excise tax on production and services is levied on the import and sale of certain goods and the provision of certain services.

10.0 租稅協定

Tax treaties

墨西哥已簽署超過 60 個租稅協定。防止稅基侵蝕和利潤轉移（BEPS MLI）的多邊公約於 2023 年 7 月 1 日對墨西哥生效。

Mexico has concluded over 60 tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Mexico on 1 July 2023.

11.0 稅務機關

Tax authorities

SAT 或稅務管理服務

Servicio de Administración Tributaria (SAT or Tax Administration Service)

印度稅務重點

India Tax Highlights



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1.0 投資基礎

Investment basics

1.1 貨幣 Currency

印度盧比 (INR)

Indian Rupee (INR)

1.2 外匯管制 Foreign exchange control

印度對外匯交易和資本帳戶交易的監管制度已趨簡化。除非特別明文禁止，在印度央行（RBI）的監管下，允許透過經常性帳戶交易。大多數行業允許外國投資，但某些行業如國防、民航、電信、銀行、保險、退休金和零售業則有特定的外資投資上限。此外，外部商業借款（ECB）規定允許所有符合外國直接投資資格的印度個體可向海外接受海外直接投資以舉借外債。

外國投資可以透過政府公告的債權或非債權金融工具進行。債權金融工具由 RBI 負責監管，非債權金融工具則由財政部負責監管，並根據相關規章辦法進行管理。

為了管制外國投資者對印度公司的投機性收購與併購，凡是來自與印度陸地邊界相鄰司法管轄區之個體，或該投資個體之實質受益人位於該等司法管轄區或屬該等司法管轄區之公民者，相關投資須獲得政府事先批准。

印度稅務居住者海外投資之規則由印度財政部和央行頒布之海外投資框架規定。

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.

Foreign investment may be made via various instruments classified either as debt or nondebt instruments as notified by the government. The RBI is responsible for regulating debt instruments, and the Ministry of Finance for regulating nondebt instruments, in accordance with the rules and regulations governing both types of instruments.

To regulate opportunistic takeovers and acquisitions of Indian companies by foreign investors, prior government approval is required for investment from entities based in jurisdictions that share a land border with India or where the beneficial owner of an investing entity is situated in, or is a citizen of, such a jurisdiction.

The rules for Indian residents investing overseas are set out in the overseas investment framework issued by the Ministry of Finance and the RBI.

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

除少數例外，印度已採取措施使其會計準則與 IFRS 趨同。

印度所採用之會計準則為印度會計準則（Ind AS）。以下個體須強制採用 Ind AS：

- 所有在印度或印度境外上市或正在申請上市的公司（不包括中小企業或在印度機構交易平台上市但未進行首次公開募股的公司）；
- 淨資產達 25 億印度盧比之未上市公司；以及
- 上述公司的控股公司、子公司、合資企業或關聯公司。

公司可以自願選擇採用 Ind AS。

銀行和保險公司目前暫緩實施 Ind AS，具體施行時程將待印度央行及印度保險監理發展局針對銀行及保險業分別通知。

India has taken 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:

- All companies whose equity or debt is listed, or is in the process of being listed, either in India or outside India (other than small and medium-sized enterprises or companies listed on India's Institutional Trading Platform without an initial public offering);
- Unlisted companies with a net worth of at least INR 2.5 billion; and
- Holding, subsidiary, joint venture, or associate companies of the above.

Companies may opt to apply Ind AS voluntarily.

The schedule for implementing Ind AS for banks and insurance companies has been deferred until further notice by the RBI and the Insurance Regulatory and Development Authority of India, respectively.

1.4 主要企業型態 Principal business entities

包括公開 / 私人有限責任公司；由具印度公民身份且屬印度居住者之個人持有之單一個人公司；合夥企業；有限責任合夥（LLP）；獨資企業；受監管的投資信託基金；以及外國公司之分支機構、聯絡辦事處、專案辦公室或現場辦事處。

These are the public/private limited company with limited liability; one-person company (owned by an Indian citizen who also is resident in India); partnership firm; limited liability partnership (LLP); sole proprietorship; trust established as a regulated investment vehicle; or branch office, liaison office, project office, or site office of a foreign corporation.

2.0 公司稅

Corporate taxation

稅率 Rates

公司所得稅率

Corporate income tax rate

國內公司：15%/22%/25%/30%（加計附加稅和附加捐後最高稅率達 34.944%）

Domestic companies: 15%/22%/25%/30% (maximum 34.944%, including surcharge and cess)

外國公司：35%（加計附加稅和附加捐後最高稅率達 38.22%）

Foreign companies: 35% (maximum 38.22%, including surcharge and cess)

分支機構稅率

Branch tax rate

35%（加計附加稅和附加捐後最高稅率達 38.22%）

35% (maximum 38.22%, including surcharge and cess)

資本利得稅率

Capital gains tax rate

自 2024 年 7 月 23 日起—12.5%/20%/ 其他適用稅率（特定情況下加附加稅和附加捐）

As from 23 July 2024—12.5%/20%/applicable rate (plus surcharge and cess in certain cases)

2024 年 7 月 23 日之前—10%/15%/20%/ 其他適用稅率（特定情況下加附加稅和附加捐）

Prior to 23 July 2024—10%/15%/20%/applicable rate (plus surcharge and cess in certain cases)

2.1 稅務居住者身分 Residence

如果公司在相關稅年度於印度設立或其實質管理處所位於印度，則該公司即被視為印度稅務居住者。

對合夥企業、有限合夥企業或其他非個人個體而言，若其任何一部分控制和管理活動在印度進行，即被視為印度稅務居住者。

A corporation is resident in India if it is incorporated in India or if its place of effective management for the relevant tax year is in India.

A partnership firm, LLP, or other nonindividual entity is considered resident in India if any part of the control and management of its affairs takes place in India.

2.2 課稅基礎 Basis

稅務居住者需對全球所得課稅；非稅務居住者僅對印度來源所得課稅。印度來源所得包括轉讓於印度註冊或設立之公司或個體之任何股份或利益的資本利得。若股份或利益係直接或間接自位於印度的資產獲得實質價值，亦被視為印度來源所得。稅務居住者公司獲得之外國來源所得與印度來源所得皆需繳納公司所得稅。外國公司之分支機構則比照外國公司課稅。

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 company is taxed as a foreign company.

2.3 課稅所得 Taxable income

按公司的利潤課稅，包括營業 / 貿易所得、被動所得以及資本利得。透過間接方式處份印度某些特定資產之所得亦屬課稅所得。一般性之營業費用與其他特別項目可於計算課稅所得時扣除。

Tax is imposed on a company's profits, which consist of business/trading income, passive income, and capital gains. Income resulting from the indirect transfer of certain assets located in India is included. Normal business expenses, as well as other specified items, may be deducted in computing taxable income.

2.4 稅率 Rate

2.4.1 一般稅率 General

印度存在兩種稅率，包含一般公司稅率和優惠公司稅率。

There are two tax regimes in India, the regular taxation regime and the concessional tax regime.

2.4.2 一般公司稅率 Regular taxation regime

在一般公司稅率下，境內公司的標準公司所得稅率為 30%，外國公司及其分支機構的稅率為 35%（自 2024 年 4 月 1 日前為 40%）。若考量最高可能適用之附加稅與附加捐，國內公司最高有效稅率為 34.944%，外國公司最高有效稅率為 38.22%（自 2024 年 4 月 1 日前為 43.68%）。

在特定期間（通常為相關課稅年度的前兩個年度）總營業額或總收入不超過 40 億盧比的境內公司，適用 25% 的稅率（附加稅與附加捐另計）。

非公司納稅義務人，如合夥企業或有限合夥企業，適用一般標準稅率 30%（附加稅與附加捐另計）。

Under the regular taxation regime, the standard corporate income tax rate is 30% for domestic companies and 35% for foreign companies and branches of foreign companies (reduced from 40% as from 1 April 2024). Taking into account the maximum applicable surcharge and cess, the highest effective rate is 34.944% for domestic companies and 38.22% for foreign companies (reduced from 43.68% as from 1 April 2024).

A 25% rate (plus surcharge, if applicable, and cess) applies for a tax year to domestic companies with total turnover or gross receipts not exceeding INR 4 billion during the specified period (generally the tax year two years prior to the relevant tax year).

Noncorporate taxpayers, such as a partnership firm or an LLP, are subject to a standard rate of 30% (plus surcharge, if applicable, and cess).

2.4.3 優惠公司稅率 Concessional taxation regime

國內公司若選擇放棄申請某些指定稅務抵減或租稅優惠可以有條件選擇適用 22% 的公司所得稅優惠稅率（附加稅與附加捐另計）。居住者製造公司（設立於 2016 年 3 月 1 日或之後）在不申請某些指定稅務抵減或租稅優惠的情況下，可以選擇適用 25% 的稅率（附加稅與附加捐另計）。

國內製造公司若於 2019 年 10 月 1 日或之後設立，並於 2024 年 3 月 31 日或之前開始製造活動，若符合某些特定條件，得選擇適用 15% 的公司所得稅減免稅率（附加稅與附加捐另計）。其他所得則按 22% 或 25% 的公司所得稅率（附加稅與附加捐另計）課稅，具體取決於納稅義務人適用之稅率。

Domestic companies that forgo claiming certain specified tax deductions and incentives may elect a concessional taxation regime with a reduced corporate income tax rate of 22% (plus applicable surcharge and cess), subject to certain conditions. Certain resident manufacturing companies (incorporated on or after 1 March 2016) may elect a 25% rate (plus applicable surcharge and cess) where the company does not claim certain specified tax deductions and incentives.

Domestic manufacturing companies incorporated on or after 1 October 2019 that commence manufacturing activities on or before 31 March 2024 may elect a reduced 15% corporate income tax rate (plus applicable surcharge and cess) on income derived from or incidental to manufacturing or production activities, provided certain conditions are fulfilled. Other income is subject to corporate income tax at 22% or 25% (plus applicable surcharge and cess) depending on the relevant tax regime.

2.4.4 附加稅 Surtax

對於適用一般稅率，收入超過 1,000 萬盧比的境內公司，應加徵 7% 的附加稅，收入超過 1 億盧比的公司適用 12% 的附加稅。對於外國公司，對應的稅率則分別為 2% 和 5%。選擇優惠稅率的境內公司，不論收入金額皆適用 10% 的附加稅。另外，對於收入超過 1,000 萬盧比的合夥企業或有限合夥企業，則適用 12% 的附加稅。

在所有情況下，均須支付額外的 4% 綜合附加捐，包括健康捐和教育捐。

A 7% surcharge applies to domestic companies subject to the regular taxation regime with income exceeding INR 10 million and a 12% surcharge applies where income exceeds INR 100 million. For foreign companies, the corresponding rates are 2% and 5%, respectively. A 10% surcharge applies to domestic companies that elect a concessional taxation regime irrespective of the amount of income. A 12% surcharge applies to a partnership firm or an LLP with income exceeding INR 10 million.

An additional combined 4% cess is payable in all cases, comprising a health cess and an education cess.

2.4.5 最低稅負制 Alternative minimum tax

若公司之應納稅額低於其帳上淨利 15%，應就其調整後的帳上淨利徵收 15% 之最低稅負（MAT），附加稅與附加捐另計。按 MAT 繳納的稅額可用於抵減未來年度之一般所得稅應納稅額，得抵減年度為發生年度起 15 年內。MAT 不適用某些外國公司之特定所得，包括證券交易所所得、利息、權利金與技術服務收入。選擇優惠稅率的境內公司，包括在國際金融服務中心（IFSC）設立的單位，亦得免 MAT。

若合夥企業或有限合夥企業之一般稅制應納稅額少於最低稅負者，該企業應就其調整後的帳上淨利課徵 18.5% 最低稅負（附加費及捐費另計）。

AMT 也適用於享有投資相關租稅優惠之個人與非公司法人組織。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）享有的租稅減免。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 surcharge, if applicable, and cess) on the adjusted book profits of companies whose tax liability is less than 15% of their book profits. Credit is available for MAT paid against tax payable on normal income, which may be carried forward for up to 15 years to offset corporate income tax payable. 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 including units set up in the International Financial Services Centre (IFSC) that elect a concessional taxation regime also are exempt from MAT.

Partnership firms and LLPs are subject to alternate minimum tax (AMT) at 18.5% (plus surcharge, if applicable, and cess) of the adjusted total income where the normal income tax payable is less than the AMT.

AMT is also imposed on a person eligible for investment-linked incentives (other than companies). 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.

2.4.6 全球最低稅負制（第二支柱） Global minimum tax (Pillar Two)

印度為 OECD/G20 稅基侵蝕與利潤移轉 (BEPS) 包容性架構的成員，並已加入關於解決數位化帶來稅務挑戰的雙支柱解決方案聲明。截至 2025 年 1 月 1 日，印度尚未宣布實施與全球反稅基侵蝕 (GloBE) 或“第二支柱”模型的一制性規則，這些規範旨在確保合併營收達 7.5 億歐元之跨國企業集團之全球最低稅率應達 15%。

India is a member of the OECD/G20 Inclusive Framework on BEPS and has joined the Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy. As at 1 January 2025, no announcement had been made regarding the implementation of rules in India that generally are in line with the global anti-base erosion (GloBE) or “Pillar Two” model rules that are designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups with annual consolidated revenue of at least EUR 750 million.

2.5 股利所得稅 Taxation of dividends

國內公司支付的股利時不需課徵股利分配稅，相關稅負於股東階段課徵。

一般而言，國內公司需對境內外來源之股利繳納公司所得稅，但在某些特定條件下，允許國內公司得自其課稅所得中扣除自其他國內公司、外國公司或商業信託收到之股利。

Dividends paid by domestic companies are not subject to dividend distribution tax but are taxed at the shareholder level.

Domestic companies generally are subject to corporate income tax on domestic and foreign-source dividends, subject to certain specific conditions. A domestic company may deduct from its taxable income, dividends received from another domestic company, a foreign company, or a business trust.

2.6 資本利得稅 Capital gains

課稅方式依短期或長期資本利得而異。

The tax treatment of capital gains depends on whether the gains are long- or short-term.

自 2024 年 7 月 23 日起

Position as from 23 July 2024

自 2024 年 7 月 23 日起資本利得簡化稅制生效，改按持有期間劃分長期與短期資產。持有上市證券 / 股票至少 12 個月，或持有未上市證券 / 股票至少 24 個月即符合長期資產資格。

所有類型之長期資產產生之資本利得，統一適用 12.5% 的稅率（附加稅與附加捐另計）。一般規範下，長期資產不得進行通貨膨脹調整，例外情況為個人稅務居住者或印度教聯合家庭（HUF）於 2024 年 7 月 23 日之前取得之不動產，得進行通貨膨脹調整。前述例外情況之資本利得係以 20%（有進行通貨膨脹調整）或 12.5%（未進行通貨膨脹調整）較低者作為課稅方式。

非稅務居住者自出售非上市證券 / 股票取得之長期資本利得，適用稅率為 12.5%（附加稅與附加捐另計），不適用外幣匯兌與通貨膨脹物價指數調整。

針對短期資產之資本利得，上市證券 / 股票按 20% 課稅，其他短期資產按一般稅率（附加稅與附加捐另計）課稅。

自 2023 年 4 月 1 日起取得特定共同基金單位收益，以及自 2024 年 7 月 23 日起轉讓、贖回或到期之市場連結債券、未上市債券或未上市公司債之處分利得，會被視為短期資本利得，並依適用稅率（附加稅與附加捐另計）課稅。

As from 23 July 2024, the taxation of capital gains is streamlined by rationalizing the classification criteria for long- and short-term assets based on holding periods. Listed securities that are held for at least 12 months qualify as long-term and assets other than listed securities held for at least 24 months qualify as long-term.

A uniform tax rate of 12.5% (plus any applicable surcharge and cess) applies to gains on all categories of long-term capital assets. No inflation adjustment is available for long-term assets, except immovable property acquired before 23 July 2024 by a resident individual or Hindu Undivided Family (HUF). Long-term capital gains arising on the transfer by a resident individual or HUF on or after 23 July 2024 of immovable property acquired before 23 July 2024 are taxed at the lower of 20% with an inflation adjustment or 12.5% without an inflation adjustment.

The applicable tax rate on long-term capital gains derived by a nonresident from the sale of unlisted securities is 12.5% (plus applicable surcharge and cess), without the benefit of foreign currency conversion and an inflation adjustment.

Short-term capital gains on listed securities are taxed at 20%; gains from other short-term assets are taxed at the normal tax rates (plus applicable surcharge and cess).

Gains on the disposal of units in specified mutual funds acquired on or after 1 April 2023 and on market-linked debentures, unlisted bonds, or unlisted debentures which are transferred, redeemed, or mature on or after 23 July 2024 are considered short-term capital gains and taxed at the applicable rate (plus applicable surcharge and cess).

2024 年 7 月 23 日以前 **Position prior to 23 July 2024**

在 2024 年 7 月 23 日之前，處分資產持有超過三年（上市股票和指定證券為一年，未上市股票和不動產（土地、建築物或兩者）為兩年）之利得即為長期利得。

對於不適用證券交易稅（STT）之上市股票和特定證券的長期資本利得，稅率為未考量通貨膨脹調整之資本利得之 10%（附加稅與附加捐另計），或考量通貨膨脹調整後之資本利得之 20%（附加稅與附加捐另計）。對於適用證券交易稅之上市證券之長期資本利得稅率為 10%（附加稅與附加捐另計）。上市股票和證券除外之長期資產資本利得稅率為 20%（附加稅與附加捐另計），但得計入通貨膨脹物價指數調整。

非稅務居住者出售未上市證券取得之長期資本利得，適用稅率為 10%（附加稅與附加捐另計），不適用外幣匯兌與通貨膨脹物價指數調整。

適用證券交易稅 (STT) 之上市股票和特定證券之短期利得稅率為 15% (附加稅與附加捐另計) ; 其他短期資產之資本利得按正常稅率 (附加稅與附加捐另計) 課稅。

處分 2023 年 4 月 1 日後取得之特定共同基金單位收益與市場連結債券之利得被視為短期資本利得，並按適用稅率 (附加稅與附加捐另計) 課稅。不得適用通貨膨脹物價指數調整。

Prior to 23 July 2024, 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)).

Long term gains on listed shares and specified securities that are not subject to securities transactions tax (STT) are taxed at the lower of 10% (plus surcharge, if applicable, and cess) without considering the benefit of an inflation adjustment or at 20% (plus surcharge, if applicable, and cess) with the benefit of an inflation adjustment. Long-term gains on listed securities that are subject to STT are taxed at the rate of 10% (plus any applicable surcharge and cess). Gains on long-term capital assets other than listed shares and securities are taxed at 20% (plus surcharge, if applicable, and cess), but with the benefit of an inflation adjustment.

The applicable tax rate on long-term capital gains derived by a nonresident from the sale of unlisted securities is 10% (plus surcharge, if applicable, and cess), without the benefit of foreign currency conversion and an inflation adjustment.

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

Gains on the disposal of units in specified mutual funds acquired on or after 1 April 2023 and on market-linked debentures are considered short-term capital gains and taxed at the applicable rate(s) (plus surcharge, if applicable, and cess). No indexation is available.

其他

Other

在 2024 年 10 月 1 日以前，國內公司因購回其股份而支付予股東之款項需課徵 20% (附加稅與附加捐另計) 之回購稅。在股東層面，因公司回購股份而取得之款項無須繳納稅款。

非稅務居住者取得之利得須就源扣繳 (請參閱 “扣繳稅款” 中的 “其他”)。

Prior to 1 October 2024, a domestic company was liable to pay a buyback tax of 20% (plus surcharge, if applicable, and cess) on income distributed to a shareholder on account of a buyback of the company's shares. The shareholders were not liable to pay tax on the amount distributed via the buyback.

Gains derived by nonresidents are subject to withholding tax at source (see "Other" under "Withholding tax," below).

2.7 虧損 Losses

營運虧損和資本損失可結轉八年，若有短期資本損失，可抵消長期和短期資產之資本利得，而長期資本損失則僅可抵減長期資本利得。除未於稅上減除之折舊（得無限期結轉扣抵）外，僅在公司按期申報時才得以結轉虧損。前述未於稅上減除之折舊得自任何種類之所得扣除，但營運虧損得減除之所得應以發生損失年度以後產生之營運所得為限。

因境內資產租賃而產生之損失得抵減其他種類之所得，上限為 200,000 印度盧比，剩餘未抵減之虧損最多可向後結轉八年，但以抵減後續年度之境內資產租賃收益為限。

符合條件之新創企業，其虧損得最多結轉 10 年，毋需考慮其股權變動。

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 on the rental of domestic property may be offset against other heads (categories) of income up to INR 200,000 and any remaining losses carried forward for up to eight years for offset against income from domestic property rentals in subsequent years.

Eligible start-ups can carry forward and set off losses for up to 10 years irrespective of any change in shareholding.

2.8 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。具體境外稅額扣抵規範，應參閱相關解釋函令。

Foreign tax paid may be credited against Indian tax on the same income, but the credit is limited to the amount of Indian tax payable on the foreign income. Specific rules apply regarding the mechanism for granting a foreign tax credit.

2.9 參與免稅規定 Participation exemption

無參與免稅規定。

There is no participation exemption.

2.10 控股公司制度 Holding company regime

無控股公司制度

There is no holding company regime.

2.11 租稅優惠 Incentives

對於指定行業（即從事生物技術領域或製造、生產合格商品）的公司其內部自主進行科學研究所產生資本投入（不包括土地或建築物相關支出）或委託特定機構進行科學研究支出之費用，最高得 100% 費用扣除。

若支付從事科學研究活動之印度註冊公司、研究協會或從事社會科學或統計研究的大學、學院或其他機構，相關支出最高得 100% 費用扣除。

從事投資相關之資本支出（不包括土地、商譽或金融工具相關支出），最高得 100% 減除。

另外，在特定條件下，開發、維護和運營基礎設施（例如道路、高速公路項目、水利工程專案或港口等），相關投資支出最高得 100% 作為費用扣除。

“已報備”之農業擴展或農業技術開發專案所產生之資本以及營收支出，最高得 100% 扣除。

取得電信服務頻譜使用權所產生之資本支出，允許得於其使用期間內攤銷，並於稅上申報抵減。

於 GIFT City 國際金融服務中心 (IFSC) 設立之單位，得申請於 15 個評估年度中選擇 10 個年度，就其已賺取之收益適用 100% 收入減除，並適用 9% 優惠稅率的 MAT。

符合資格的新創企業，得選擇在成立後的 10 年內任何三個連續評估年度，就其淨利申請 100% 的所得扣除（適用於 2016 年 4 月 1 日後至 2025 年 4 月 1 日前成立之公司 / 有限合夥企業）。

在印度研發、註冊之專利授權產生之權利金所得，適用 10%（附加稅與附加捐另計）優惠稅率。但此類權利金之所得，不得再主張費用扣除或免稅額。

A deduction of up to 100% is available in respect of capital and revenue expenditure (other than expenditure on land or buildings) on scientific research conducted in-house by companies in specified industries (i.e., companies engaged in the biotechnology sector or any business of manufacturing or producing eligible goods) 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 out scientific research activities; to a research association; or to a university, college, or other institution engaged in research in social science or statistical research.

An investment-linked incentive in the form of a 100% deduction for capital expenditure other than expenditure incurred on the acquisition of land, goodwill, or financial instruments is available for specified activities.

An investment-linked incentive in the form of a 100% deduction is available for developing and/or maintaining and operating an infrastructure facility (e.g., a road, highway project, water-supply project, or port), subject to specified conditions.

A deduction of up to 100% is available for capital and revenue 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.

Units established in the IFSC in GIFT City are eligible to claim a 100% deduction of income earned for 10 assessment years out of 15, and are subject to MAT at a concessional rate of 9%.

A taxpayer that is an eligible start-up may elect a deduction of 100% of the profits derived from an eligible business for any three consecutive assessment years out of the 10 years beginning from the year of incorporation (for companies/LLPs set up on or after 1 April 2016 and before 1 April 2025).

A concessional tax rate of 10% (plus surcharge, if applicable, 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 an allowance in respect of such royalty income.

3.0 公司稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度為 4 月 1 日至次年 3 月 31 日。

The tax year is the year from 1 April to the following 31 March.

3.2 合併申報 Consolidated returns

不允許合併申報；每家公司皆須單獨申報。

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

3.3 申報與繳納 Filing and payment

當期課稅所得通常於在下一課稅年度（核定年度）進行申報。

所有公司和所有其他需要出具審計報告之納稅義務人必須在該課稅年度結束後之隔年 10 月 31 日前提交最終申報。需提交跨境交易簽證之納稅人必須在 11 月 30 日前提交最終稅務申報。財務報表無須經審計或無需提交跨境交易簽證之其他納稅義務人則應於 7 月 31 日前完成稅務申報。所有納稅義務人必須提供所得、支出、應納稅額和已繳稅額的詳細資訊。其他需揭露之詳細信息取決於納稅義務人適用之所得稅申報書表。若未如期申報，將無法享有租稅優惠或虧損扣抵。

納稅義務人必須在課稅年度內分四次辦理暫繳，分別於 6 月 15 日（應納稅額的 15%）、9 月 15 日（應納稅額的 30%）、12 月 15 日（應納稅額的 30%）以及 3 月 15 日（應納稅額的 25%）。

Income received during a tax year usually is assessed to tax in the next tax year (the assessment year). All companies and all other taxpayers that are required to have their accounts audited must submit a final return by 31 October following the end of the relevant tax year and those that are required to file a certificate of international transactions must submit a final return by 30 November. The due date for noncorporate taxpayers that are required neither to have their accounts audited nor to file a certificate of international transactions is 31 July. All taxpayers must provide details of income, expenses, tax due, and tax paid. Other required details depend on the applicable income tax return form. Taxpayers claiming tax holidays or carrying forward tax losses must file their return of income on or before the due date.

Taxpayers must make four advance payments of their income tax liability during the tax year, on 15 June (15% of the total tax payable), 15 September (30% of the total tax payable), 15 December (30% of the total tax payable), and 15 March (25% of the total tax payable).

3.4 罰則 Penalties

如未能如期提交申報、稅務審計報告或跨境交易簽證、未能遵守扣繳義務、低報或誤報所得，均適用罰則。未申報企業所得稅可能會面臨刑事訴訟。

Penalties apply for failure to file a return, tax audit report, or certificate of international transactions; failure to comply with withholding tax obligations; and the underreporting and misreporting of income. Criminal proceedings also may be initiated for failure to file an income tax return.

3.5 解釋函令 Rulings

納稅義務人得向稅務預先裁定委員會（Board for Advance Rulings, BfAR）針對與非稅務居住者之交易申請預先核釋。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。

納稅義務人得選擇參與 2024 年之“直接稅爭議解決計劃”（Direct Tax Vivad se Vishwas Scheme, 2024），以解決截至 2024 年 7 月 22 日止尚未結案的稅務訴訟案件。在特定情況下，若納稅人於 2025 年 1 月 31 日前選擇適用該計劃，可獲得爭議稅款之利息與罰款全額豁免。

The Board for Advance Rulings 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.

Taxpayers may opt for a direct tax amnesty scheme, the Direct Tax Vivad se Vishwas Scheme, 2024, to settle pending litigation as at 22 July 2024. Payment of the amount of the disputed taxes will result in a full waiver of interest and penalties in certain cases, provided the taxpayer opts for the scheme by 31 January 2025.

4.0 個人稅務

Individual taxation

稅率：2024-25 財年（2024 年 4 月 1 日－2025 年 3 月 31 日）

Rates: FY 2024-25 (1 April 2024–31 March 2025)

個人所得稅率 Individual income tax rate	應課稅所得 (印度盧比) Taxable income (INR)	稅率（舊稅制），可選 * Rate (old tax regime), optional*	稅率（簡化稅制），預設 * Rate (new tax regime), default*
	不超過 250,000 Up to 250,000	0%	0%
	250,001—300,000	5%	0%
	300,001—500,000	5%	5%
	500,001—700,000	20%	5%
	700,001—1,000,000	20%	10%
	1,000,001—1,200,000	30%	15%
	1,200,001—1,500,000	30%	20%
	超過 1,500,000 Over 1,500,000	30%	30%
資本利得稅率 Capital gains tax rate		適用分類稅率 Varies	適用分類稅率 Varies

* 所有稅率均需另外加上 4% 的稅捐，且當收入超過相關門檻時，須適用附加稅。

*All rates are subject to the 4% cess and, where income exceeds the relevant threshold, a surcharge applies.

4.1 稅務居住者身分 Residence

任一課稅年度內在印度待滿過 182 天，或 60 天（適用前 4 個課稅年度年度合計至少待滿 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，而非 60 天門檻。不符合上述條件之個人將被視為非印度居住者。稅務居住者進一步分為經常居住者或非經常居住者。若個人在過去十個課稅年度中有九年為非稅務居住者，或在過去七個課稅年度中在印度居住少於 730 天，則會被視為非經常居住者。不符合上述兩個條件的個人即會被視為經常居住者。

一名印度公民或印度裔人士，若其印度來源所得超過 150 萬印度盧比，且在一個課稅年度內在印度居住至少 120 天但少於 182 天，即會被認定為該課稅年度之非經常稅務居住者，前提是該個人不因其住所、居住或其他因素而在任何其他司法管轄區負有納稅義務。

Individuals qualify as resident in India if they are physically present in India for at least 182 days in a given tax year, or at least 60 days provided they have spent at least 365 days in India in the preceding four tax 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 tax years or have been in India for less than 730 days during the preceding seven tax years. Individuals who do not fulfill either of the above two conditions are considered ordinarily resident.

An Indian citizen, or a PIO whose total Indian-source income exceeds INR 1.5 million and who is present in India for at least 120 days but less than 182 days during a tax year, qualifies as resident but not ordinarily resident for that tax year provided the individual is not liable to tax in any other jurisdiction by reason of their domicile, residence, or other criteria of similar nature.

4.2 課稅基礎 Basis

具印度稅務居住者身分且經常居住境內之個人，應就其全球所得課稅，但同時亦適用相關租稅協定。非經常稅務居住者通常不需對印度來源以外之所得納稅，除非該收入源自於印度控制之事業或於印度進行之執業行為。非稅務居住者僅需對印度來源所得納稅。

An individual who is resident and ordinarily resident in India generally is taxed on worldwide income, subject to the provisions of an applicable tax treaty. A person who is not ordinarily resident generally does not pay tax on income earned outside India, other than income derived from a business controlled in India or a profession exercised in India. A nonresident is subject to tax only on Indian-source income.

4.3 課稅所得 Taxable income

薪資所得（包括雇主提供的大多數津貼福利）以減除免稅額與標準扣除額後之金額納稅。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“稅率”表格）。股利課稅方式請參閱“公司稅收”中關於股利課稅的說明。

若個人擁有超過兩處自用住宅，需對其第三處（或以上）之自用住宅設算租金並計入所得納稅。

個人可以選擇適用“舊稅制”或“簡化稅制”計算其總所得。簡化稅制為預設稅制，但若採用舊稅制較為有利，納稅人亦得選擇採用舊稅制。在計算總所得時，簡化稅制不得適用大多數免稅額與扣除額（請參閱“扣除和免稅額”）。

Income from employment, including most employment benefits, is fully taxable after applicable deductions and exemptions. Profits derived by an individual from carrying on a trade or profession generally are taxed in the hands of the individual, after applying available tax exemptions and tax-free thresholds (see “Rates,” above). See “Corporate taxation,” above, regarding the taxation of dividends.

An individual owning more than two private residences for their own occupation will be taxed on a notional rent from the third and any subsequent residential properties.

Individuals may opt to compute their total income in accordance with the “old” tax regime or the “new” tax regime. The new tax regime is considered the default regime, but taxpayers may choose the old tax regime if that is beneficial, subject to certain conditions. Most of the exemptions or deductions generally available in calculating total income are not permitted under the new tax regime (see “Deductions and allowances,” below).

4.4 稅率 Rates

印度個人稅率採累進制度，最高為 30%，另加徵 4% 的附加捐。在舊稅制下，當收入超過 500 萬、1,000 萬、2,000 萬或 5,000 萬印度盧比時，分別適用 10%、15%、25% 或 37% 的附加稅（適用累進差額）。在簡化稅制下，當收入超過 5,000 萬印度盧比時，最高附加稅率從 37% 降至 25%。在舊稅制下，對於高齡的稅務居住者公民（年齡在 60 至 79 歲之間），首 300,000 印度盧比免稅，對於 80 歲以上之稅務居住者公民，首 500,000 印度盧比免稅；對於所有其他個人，免稅額為 250,000 印度盧比。在簡化稅制下，對於所有年齡層之個人納稅義務人，首 300,000 印度盧比免稅。

選擇採用標準稅制且所得額不超過印度盧比 50 萬元之印度居民，得享退稅金額最高印度盧比 1.25 萬元。而於簡化稅制下，退稅限制放寬至所得額不超過印度盧比 70 萬元之印度居民，得享退稅金額最高印度盧比 2.5 萬元。對於選擇採用簡化稅制且所得額超過印度盧比 70 萬元之印度居民，超過印度盧比 70 萬元之部分得享累進差額減免，以避免因些微超出門檻而增加過高的稅負。

請參閱“企業所得稅”中的“最低稅負制”。AMT 不適用於調整後總所得不超過 200 萬印度盧比之個人、社團（AOPs）與團體組織（BOIs）。

Rates are progressive up to 30%, plus a 4% cess. A surcharge of 10%, 15%, 25%, or 37% applies under the old tax regime where income exceeds INR 5 million, INR 10 million, INR 20 million, or INR 50 million, respectively (subject to applicable marginal relief). Under the new tax regime, the highest surcharge rate is reduced from 37% to 25% on income exceeding INR 50 million. Under the old tax regime, the first INR 300,000 is exempt for resident senior citizens (aged from 60 to 79 years) and INR 500,000 is exempt for very senior citizens (at least 80 years of age); for all other individuals, the exempt amount is INR 250,000. Under the new tax regime, INR 300,000 is exempt for all categories of individual taxpayers.

A tax rebate of up to INR 12,500 is granted to resident individuals taxed under the old tax regime with taxable income not exceeding INR 500,000. Under the new tax regime, a maximum rebate of INR 25,000 is granted to resident individuals whose income does not exceed INR 700,000. Marginal relief is available to taxpayers opting for the new tax regime whose income is above INR 700,000 and where the tax payable exceeds the amount by which the total income is in excess of INR 700,000.

See “Alternative Minimum Tax” under “Corporate taxation,” above. AMT does not apply to individuals, associations of persons (AOPs), and bodies of individuals (BOIs) whose adjusted total income does not exceed INR 2 million.

4.5 資本利得 Capital gains

請參閱“企業所得稅”中的“資本利得”。

若將長期資本利得再投資於購置新住宅，納稅義務人可享有相關扣除額，最高限額為 1 億印度盧比（若實際購屋成本高於限額，仍以 1 億印度盧比為限。）

針對個人、未分割印度家庭、社團、團體組織和法人團體出售特定短期資本資產和所有長期資本資產所取得之利得，適用最高 15% 的附加稅。

自 2024 年 10 月 1 日起，境內公司為回購股份所支付股東之任何金額，將被視為股東股利，且不得扣除任何費用，並按適用的累進稅率納稅。然而，該回購股份之收購成本得視為名目資本損失，並於後續出售股份時，抵消所產生之資本利得。

See “Capital gains” under “Corporate taxation,” above.

A deduction may be claimed where long-term capital gains are reinvested into a new residential property, limited to a maximum of INR 100 million, which is deemed to be the eligible investment in the new house where the actual cost is higher.

A maximum 15% surcharge applies on gains arising from the disposal of specified short-term capital assets and all long-term capital assets by individuals, Hindu undivided families, AOPs, BOIs, and artificial juridical persons.

As from 1 October 2024, any amount paid by a domestic company for the buyback of shares is treated as a deemed dividend in the hands of shareholders without any deduction for expenses and taxed at the applicable progressive rate(s). However, the cost of acquisition on such buyback of shares is carried forward as a deemed capital loss and may be set off against capital gains arising from a subsequent sale of shares.

4.6 扣除額與免稅額 Deductions and allowances

選擇舊稅制的納稅義務人可享有 50,000 印度盧比的標準扣除額，選擇簡化稅制的納稅義務人可享有 75,000 印度盧比的標準扣除額。每年最多可扣除 200,000 印度盧比的房貸利息。個人得在限額內自課稅所得中扣除某些費用和特定投資，例如公積金、退休金基金、醫療或人壽保費與部分儲蓄計劃款項，但大多數扣除額在個人選擇簡化稅制時不適用。

A standard deduction of INR 50,000 is available to taxpayers opting for the old tax regime and a standard deduction of INR 75,000 is available to taxpayers opting for the new tax regime. Mortgage interest of up to INR 200,000 per year is deductible. Deductions are available in respect of certain payments and investments, such as contributions to the provident fund, pension funds, medical or life insurance policies, and some savings schemes, subject to applicable limits, but most of these deductions are not available where an individual opts for the new tax regime.

4.7 境外稅額扣抵 Foreign tax relief

已在印度境外繳納稅款之稅務居住者個人，得申請境外繳納稅款抵減，若印度與該外國司法管轄區無租稅協定，抵扣額限於印度稅法下相關收入應繳稅款或實際境外繳納的稅款。亦可根據適用之租稅協定的條款申請減免。若要進行境外稅額抵減，必須於該核定年度結束日前，以電子方式提交 Form 67 提供詳細資訊。若須進行更正申報，Form 67 必須於更正申報日之前提交。

A resident individual who has paid tax outside India may claim credit for the foreign tax paid against the tax payable in India. The credit is limited to the lower of the tax payable on the relevant income under Indian tax legislation, or the actual foreign tax paid where India has no tax treaty with the foreign jurisdiction. Relief also may be available under the terms of an applicable tax treaty. To obtain credit for foreign tax, the details must be provided electronically by filing Form 67 by the end of the relevant assessment year. Where an updated return is filed, Form 67 must be submitted on or before the date of filing the return.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

課稅年度為從 4 月 1 日至次年 3 月 31 日。

The tax year is the year from 1 April to the following 31 March.

5.2 申報主體 Filing status

納稅義務人必須單獨進行申報；印度不允許合併申報。

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

所有納稅義務人須辦理個人所得稅申報。雇主應對員工薪資進行扣繳。

個人必須於課稅年度結束前透過就源扣繳或分四期暫繳兩種方式擇一，預付全額應納稅額（對於短繳稅款須加徵利息）。一般而言，納稅義務人必須在核定年度的 7 月 31 日之前進行申報。若有下列情形之一，應採用電子報稅：

1. 課稅所得（不考慮特定的免稅額 / 扣除額）超過免稅上限；
2. 個人持有境外資產（包括自任何個體取得之財務利益或帳戶之簽署授權）；
3. 個人申請海外稅額扣抵者；或
4. 於申報書表中主張退稅者。

All individual taxpayers are required to file a tax return. The employer withholds tax on salary income.

Individuals must prepay 100% of the estimated tax due by the end of the tax year, either via withholding at source or by making advance payments in four installments (with interest payable on underpayments). Individuals generally must submit a final return by 31 July of the assessment year. Electronic filing of tax returns is mandatory where: (i) taxable income (without considering specified exemptions/deductions) exceeds the maximum amount not chargeable to tax under the chosen regime; (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 罰則 Penalties

未申報個人所得稅、未遵循扣繳義務、短漏報或誤報所得者均適用罰則。未申報某些境外資產（不動產除外），如員工認股權、社會保障計劃中的餘額，以及總金額不超過 200 萬印度盧比的銀行帳戶不在懲處範圍。

Penalties apply for failure to file a return, failure to comply with withholding tax obligations, and underreporting and misreporting of income. The non-reporting of certain foreign assets (other than immovable property), such as employee stock options, balances in social security schemes, and bank accounts with an aggregate value not exceeding INR 2 million has been de-penalized.

5.5 解釋函令 Rulings

納稅義務人得向稅務預先委員會申請預先核釋，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 Board for Advance Rulings 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 Rates

支付類型 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	10%	10%	10%/20% (附加稅與附加捐另計) 10%/20% (plus surcharge, if applicable, and cess)	10%/20% (附加稅與附加捐另計) 10%/20% (plus surcharge, if applicable, and cess)
利息 Interest	10%	10%	5%/10%/20%/40% (附加稅與附加捐另計) 5%/10%/20%/40% (plus surcharge, if applicable, and cess)	5%/10%/20%/30% (附加稅與附加捐另計) 5%/10%/20%/30% (plus surcharge, if applicable, and cess)
權利金 Royalties	2%/10%	2%/10%	20% (附加稅與附加捐另計) 20% (plus surcharge, if applicable, and cess)	20% (附加稅與附加捐另計) 20% (plus surcharge, if applicable, and cess)

6.1 股利 Dividends

配發股利予印度稅務居住者，應按 10% 進行扣繳。

配發予非稅務居住者之股利，應按 20% 進行扣繳。全球存託憑證配發之股利，應按 10% 進行扣繳。配發予非稅務居住者之股利扣繳稅率亦需加上附加稅和附加捐，惟其稅率仍可能依其適用之租稅協定降低。

Dividends paid to an Indian resident generally are subject to withholding tax at 10%.

Dividends paid to a nonresident generally are subject to withholding tax at 20%. The rate is 10% for dividends paid on global depository receipts. The withholding tax rates on dividends paid to nonresidents are subject to any applicable surcharge and the cess and may be reduced under an applicable tax treaty.

6.2 利息 Interest

支付予印度稅務居住者的利息，應按 10% 進行扣繳。包含上市債券之利息。

支付予非稅務居住者的外幣借款或債務利息，應按 20% 進行扣繳（附加稅與附加捐另計）。另外，在尚未行使選擇權轉換前，支付外幣可轉換債券和外幣可交換債券的利息，應按 10% 進行扣繳（附加稅與附加捐另計）。該稅率可依適用之租稅協定減免。

以下支付予非稅務居住者之利息，應按 5% 進行扣繳（附加稅與附加捐另計），包括：

1. 在 2023 年 7 月 1 日之前之特定外幣借款利息；以及
2. 外國機構投資者或合格外國投資者持有印度公司以印度盧比計價之債券、政府有價證券或地方政府債券，於 2023 年 7 月 1 日之前累積的利息。該稅率可依適用之租稅協定減免。

若非稅務居住者獲得之利息收入未符合適用優惠扣繳稅率條件，應適用 30% 扣繳率（給付予個人或非外國公司）或 40% 的扣繳率（支付予外國公司），附加稅與附加捐皆另計。其稅率可依適用之租稅協定減免。

Interest paid to an Indian resident generally is subject to withholding tax at 10%. This includes interest from listed debentures.

Interest paid to a nonresident on a foreign currency borrowing or debt generally is subject to a 20% withholding tax (plus surcharge, if applicable, and cess). Interest paid on foreign currency convertible bonds and foreign currency exchangeable bonds until the conversion option is exercised is subject to withholding tax at 10% (plus surcharge, if applicable, and cess). The rates may be reduced under an applicable tax treaty.

A 5% withholding tax (plus surcharge, if applicable, 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 accruing before 1 July 2023 on investments made 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 rate may be reduced under an applicable 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 payment is 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 surcharge, if applicable, and cess). The rate may be reduced under an applicable tax treaty.

6.3 權利金 Royalties

支付給印度稅務居住者之權利金，若屬電影之銷售、分銷或展覽對價，應按 2% 進行扣繳。其餘則按 10% 進行扣繳。

給付予非稅務居住者的權利金，應按 20% 進行扣繳（附加稅與附加捐另計）。其稅率可依適用之租稅協定減免。若適用租稅協定，但非稅務居住者無印度 PAN，扣繳稅率依適用之租稅協定稅率或 20% 中取較高者；然而，若給付性質為權利金且非稅務居住者納稅義務人已向付款人提供所需文件，則不在此限。

Royalties paid to an Indian resident generally are subject to withholding tax at 2% where the royalty is in the nature of consideration for the sale, distribution, or exhibition of cinematographic films; otherwise, the rate is 10%.

Royalties paid to a nonresident are subject to a 20% withholding tax (plus surcharge, if applicable, and cess). The rate may be reduced under an applicable 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 Fees for technical services

給付予印度稅務居住者之技術服務費，應按 2% 進行扣繳。給付予印度稅務居住者之專業服務費，應按 10% 進行扣繳。

給付予非稅務居住者之技術服務費，應按 20% 進行扣繳（附加稅與附加捐另計）。其稅率可依適用之租稅協定減免。若適用租稅協定，但非稅務居住者無印度 PAN，扣繳稅率依適用之租稅協定稅率或 20% 中取較高者；然而，若非稅務居住者納稅義務人已向付款人提供所需文件，則不在此限。

Technical service fees paid to an Indian resident generally are subject to withholding tax at 2%. Fees for professional services paid to an Indian resident generally are subject to withholding tax at 10%.

Technical service fees paid to a nonresident generally are subject to withholding tax at 20% (plus surcharge, if applicable, and cess). The rate may be reduced under an applicable 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 foreign taxpayer provides the required documents to the payer.

6.5 分支機構盈餘匯出稅 Branch remittance tax

無分支機構盈餘匯出稅。

There is no branch remittance tax.

6.6 其他 Other

非稅務居住者取得之資本利得需按不同稅率扣繳稅款（請參閱“企業所得稅”中的“資本利得”）。

對於非稅務居住者公司，在 2024 年 7 月 23 日之前適用 40% 扣繳稅率，自 2024 年 7 月 23 日起，適用的扣繳稅率為 12.5%、20%、35%，自 2024 年 4 月 1 日起為 10%、15%、20%、35%，附加稅與附加捐皆另計。

對於非稅務居住者個人，在 2024 年 7 月 23 日之前，扣繳稅率為 10%、15%、20% 或適用累進稅率，自 2024 年 7 月 23 日起扣繳稅率為 12.5%、20% 或適用的累進稅率，附加稅與附加捐皆另計。（請參閱“個人所得稅”中的“稅率”）。適用的稅率可能取決於多種因素，包括資本利得的性質（長期或短期）以及是否適用證券交易稅。扣繳稅款通常按應稅利得計算，若買方無法確定實際利得金額，則可按適用稅率自價金總額扣繳。

Capital gains derived by nonresidents are subject to withholding tax at various rates (see “Capital gains” under “Corporate taxation,” above).

For nonresident companies, the applicable withholding tax rates are 12.5%, 20%, or 35% as from 23 July 2024, and 10%, 15%, 20%, 35% (as from 1 April 2024), or 40% prior to 23 July 2024, in all cases plus surcharge, if applicable, and cess.

For nonresident individuals, the rates are 12.5%, 20%, or the applicable progressive rate (see “Rates” under “Individual taxation,” above) as from 23 July 2024, and 10%, 15%, 20%, or the applicable progressive rate (see “Rates” under “Individual taxation,” above) prior to 23 July 2024, in all cases plus surcharge, if applicable, and cess. The appropriate rate may depend on various factors, including the nature of the gain (long-term or short-term) and whether STT has been paid. The withholding tax typically is calculated on the taxable gain calculated in accordance with the relevant guidelines; however, if the buyer is unable to ascertain the amount of the gain, they may withhold tax at the appropriate rate from the sale proceeds.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

印度移轉訂價制度係參照經濟合作發展組織發布之指引而訂定，然其對於罰則的規定相較其他司法管轄區更甚。其“關係企業”的定義並不僅限於持股或管理關係，尚包含推定條款以擴大關係企業之適用範圍。若於境內從事特定受控交易，且交易金額一年內超過 2 億印度盧比，亦會被納入移轉訂價法規適用範圍。

受控交易的訂價必須依照常規交易原則，並採用印度移轉訂價規則中所規定的方法，這些方法與 OECD 指南中的方法相似，並增加了第六種方法（即“其他方法”）。常規交易價格的判定係採用多年的數據資料，並根據其第 35 百分位至第 65 百分位範圍內的價格區間，或採用算術平均值（根據某些規定的條件）來確定。

納稅人應備妥詳細資料和移轉訂價文件，以證明受控交易的公平性。另外，公司應於年度稅務申報截止日期前一個月（即核定年度之 10 月 31 日）向稅務機關提交由執業會計師出具之移轉訂價文件，該文件應敘明關係企業、跨境交易等之詳細資訊，用於確定交易符合常規交易原則。

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。

若依常規交易原則調整將導致印度課稅所得減少或損失，則不予以調整。

移轉訂價規範亦適用二次移轉訂價調整機制。遭移轉訂價調整之納稅義務人必須在規定期限內將等同於移轉訂價調整金額的現金匯回印度。如未匯回，其調整金額將被視為對關係企業提供資金預貸，並按名目利率計算利息收入課稅。納稅義務人得選擇不將調整金額現金匯回印度，但須額外就該調整金額支付 18% 額外稅負（附加稅與附加捐另計），在上述情況下則不需按名目利率計算利息收入課稅。

享受租稅優惠之納稅義務人若遭受移轉訂價調整，印度稅務機關將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。適用之交易包含：提供資訊技術（IT）和 IT 相關服務、知識流程外包服務、合約研究與開發服務、汽車零組件製造、貸款利息及擔保費用等。此外，根據 2024 年 11 月印度政府公告之相關規範，從事鑽石開採業務的非稅務居住者公司在印度任何指定特殊區域銷售原鑽亦適用避風港規範。

納稅人亦得進行單邊、雙邊或多邊預先定價協議（APA）。

印度移轉訂價避風港條款與 APA，均就利潤歸屬議題提供相關指引。

The transfer pricing regime is influenced by OECD norms, although the penalty provisions in India are stringent compared to those in many other jurisdictions. The definition of “associated enterprise” extends beyond a shareholding or management relationship since it includes some deeming clauses. The transfer pricing provisions also cover specified domestic transactions with related parties where the aggregate value of those transactions exceeds INR 200 million in one year.

The pricing of related party 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 percentiles 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., together with the methods used to determine an arm’s length price. The certificate generally must be filed one month prior to the due date of filing the annual tax return, i.e., by 31 October of the assessment year.

Indian transfer pricing documentation requirements incorporate the specific reporting regime in respect of country-by-country reporting and the master file provided for under the OECD/G20 BEPS project.

Where the application of the arm’s length price would reduce the income chargeable to tax in India or increase a loss, no adjustment will be made to the income or loss.

Secondary transfer pricing adjustments also apply. The taxpayer is required to repatriate to India, within a prescribed time, cash equivalent to the amount of the transfer pricing adjustment. If not repatriated, the amount of the adjustment is treated as an advance to the associated enterprise, and subject to notional interest taxable in India. The taxpayer has the option to pay additional tax of 18% (plus surcharge, if applicable, and cess) on the value of the transfer pricing adjustment that is not repatriated to India, in which case notional interest is not 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 is equal to or exceeds the safe harbors. Safe harbors are provided for some specific transactions including provision of information technology (IT) and IT-enabled services, knowledge process outsourcing services, and contract research and development services; manufacture of auto components; interest on loans; and guarantee fees. New safe harbors were notified in November 2024 for nonresident companies engaged in the business of diamond mining for the sale of raw diamonds in any notified special zone(s) in India.

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

當印度公司或外國公司於印度之常設機構（PE）向非稅務居住者關係企業借款，其所支付之利息超過 1,000 萬印度盧比時，則於計算課稅所得時，可扣除之利息不得超過納稅義務人於該課稅年度 EBITDA（息稅折舊攤銷前利潤）的 30%。未被允許扣除之利息可遞延並於未來八個課稅年度中結轉並扣除，但每年仍以 EBITDA 的 30% 為限。

Where an Indian company or an Indian permanent establishment (PE) of a foreign company pays interest exceeding INR 10 million in respect of borrowings from nonresident associated enterprises, the deduction for interest paid when calculating taxable income cannot exceed 30% of the borrower's EBITDA (earnings before interest, taxes, depreciation, and amortization) for the relevant tax year. Any disallowed interest may be carried forward and deducted over the next eight tax years (subject to the 30% of EBITDA overall annual interest limitation).

7.3 受控外國公司 Controlled foreign companies

無受控外國公司規範。

There are no controlled foreign company rules.

7.4 反混合錯配規定 Anti-hybrid rules

無混合錯配規定。

There is no anti-hybrid legislation.

7.5 經濟實質要求 Economic substance requirements

相關規範與一般反避稅條款（GAAR）相關（請參閱“一般反避稅條款”）。交易若符合以下任何一項情形，即會被視為缺乏商業實質：

- 該交易之整體安排與個別步驟存在顯著差異；
- 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、交易或稅務居住地的選擇被認為僅為獲取租稅利益目的；或
- 該安排僅影響租稅利益歸屬，對任一方的業務風險或淨現金流量無顯著影響。

These are relevant in the context of the general anti-avoidance rule (GAAR) (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 canceling 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

在印度設有聯絡辦事處、分支機構或專案辦公室之外國公司，應備妥財務報表與年度活動憑證，並將相關資訊提交給授權銀行（AD bank）。上開聯絡辦事處與分支機構亦須向所得稅稅務總局提交年度活動憑證。

根據印度公司法規定，公司應識別其重大實質受益人（SBO）。若個人直接或間接持股超過 10% 股權（或投票權），收到或參與並享有公司超過 10% 之盈餘分配權，或具重大影響力之個人，均可能被視為 SBO。針對 SBO 的判定標準及應納入計算的間接持股，相關法規有詳細規定。所有 SBO 須及時揭露其印度公司持股與股權變更，印度公司亦須及時通知公司註冊局辦理相關登記。有限合夥企業（LLP）亦需識別並揭露 SBO。

另請參閱“移轉訂價”。

A foreign company with a liaison office, branch office, or project office in India is required to prepare financial statements and annual activity certificates in respect of 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). An individual is considered an SBO if they hold, directly or indirectly, more than 10% of the shares or voting rights, or the rights to receive or participate in more than 10% of the distributable dividends of a company; or exercise significant influence over the company. There are detailed rules for determining an SBO and specifying the indirect holdings that must be taken into account. All SBOs are required to make timely disclosures regarding their holdings in an Indian company and any changes thereto to the company, and the company in turn must notify the Registrar of Companies. The identification of SBOs of LLPs is also required.

See also "Transfer pricing," above.

7.7 離境稅 Exit tax

無離境稅。

There is no exit tax.

7.8 一般反避稅規則 General anti-avoidance rule

GAAR 條款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：

- 該安排產生不會在一般常規交易產生之權利或義務；
- 直接或間接導致濫用或濫用所得稅法 1961 的條款；
- 全部或部分缺乏商業實質或被認為缺乏商業實質；或
- 以不具實質商業或業務目的的方式進行或執行。

GAAR 適用於稅收優惠超過 3,000 萬印度盧比之交易。一旦適用 GAAR，稅務機關得拒絕給予租稅協定優惠。

The GAAR provisions empower the tax authorities to declare an arrangement as an impermissible avoidance arrangement if it is entered into with the main purpose of obtaining a tax benefit, and it:

- Creates rights or obligations that ordinarily would not be created between persons dealing at arm's length;
- Results, directly or indirectly, in the misuse or abuse of provisions of the Income-tax Act, 1961;
- Lacks commercial substance or is deemed to lack commercial substance, in whole or in part; or
- Is entered into or carried out by means or in a manner not usually employed for bona fide commercial or business 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

為了抑制印度公司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，若與清單上之國家或地區進行交易，將受到移轉訂價規則的約束，且支付予該司法管轄區之人之收入需承擔最低 30% 的扣繳稅款。

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 加值型營業稅

Value added tax

稅率 Rates

一般稅率 General rates

0%/5%/12%/18%/28%

特殊稅率 Special rates

0.1%/0.25%/3%

8.1 應稅交易 Taxable transactions

商品及服務稅（GST）是一種以消費目的地為原則的消費稅，適用於商品或服務的提供。GST 也是進口商品的綜合關稅的一部分。出口或銷售予 SEZ 之交易，GST 為零稅率。

所有省內交易應同時徵收中央 GST（CGST）和省 GST（SGST），並適用共同的稅基。在跨省銷售商品和提供服務的情況下，應課徵綜合 GST（IGST），其稅率為 CGST 和 SGST 的加總。

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.

8.2 稅率 Rates

GST 並無標準稅率，而是依商品種類分為五種不同的稅率：0%、5%、12%、18% 和 28%。而大多數服務提供的稅率為 18%。此外，少部分商品適用特殊稅率，如商品出口商為 0.1%、寶石原石或半成品為 0.25%、黃金為 3%。

GST 補償附加捐係適用於特定商品，例如口嚼香料、煙草及其加工替代品，包括煙草產品等，其稅率依相關產品的零售價格計算。

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.

GST compensation cess is imposed based on the specified rate that would apply on the retail sale price of relevant products (pan masala, tobacco and manufactured tobacco substitutes, including tobacco products).

8.3 稅籍登記 Registration

各省採用不同之登記規範。產品銷售額未超過起徵門檻得依法免於註冊並繳納 GST，分別為 200 萬印度盧比和 400 萬印度盧比，各省得自行選擇適用。

服務提供之起徵門檻為 200 萬印度盧比（特定省份為 100 萬印度盧比）。然免稅門檻不適用於以下特定對象，包括應稅跨省交易（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）、在反向稽徵機制下的納稅義務人，以及需要就原扣繳之電子商務運營商等。

Registration is state-specific. Two threshold limits of aggregate turnover (INR 2 million and INR 4 million) have been prescribed for exemption from registration and payment of GST for suppliers engaged exclusively in the supply of goods, and states may choose which to apply.

A threshold limit of aggregate turnover of INR 2 million (INR 1 million in certain special category states) applies to service providers. The threshold exemption does not apply in specific cases, including to 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, and electronic commerce operators required to collect tax at source.

8.4 申報與繳納 Filing and payment

GST 以電子方式申報繳納。不同類型納稅義務人之申報書格式及申報繳納時間不同，一般納稅人應於每月及每年度辦理申報。

外銷交易通常應於次月 11 日前申報，每月合併申報（包括內、外銷交易相關資訊）與相應之應納稅款應於次月 20 日前申報並繳納。在某些特殊情況下，政府可能會延長申報截止日期。

已辦理 GST 稅籍登記者，須於該課稅年度次年 12 月 31 日之前辦理年度申報。若總營業額超過 5,000 萬印度盧比者，尚須於該課稅年度次年 12 月 31 日之前提供經自我認證之調節表。

除少數的例外情況外，從 2025 年 4 月 1 日起，對於營業額超過 5 千萬印度盧比的納稅義務人，應強制採用電子發票（就應課徵 GST 之銷售開立電子發票）。

除某些指定情況外，若交易超過一定金額，不論貨物運輸是否跨省，皆應強制採用電子貨運提單系統 (e-way bill system)。

從 2025 年 4 月 1 日起，收到共同進項發票的登記人將進項稅額分配予各分支機構時，強制適用輸入服務分配 (ISD) 機制。

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. Under certain exceptional circumstances, the due dates for filing the returns may be extended by a specific notification issued by the government.

Annual returns also must be filed by GST-registered persons on or before 31 December following the relevant tax year. GST-registered persons with aggregate turnover exceeding INR 50 million also must provide a self-certified reconciliation statement on or before 31 December following the relevant tax year.

Other than for a limited number of notified exceptions, e-invoicing (i.e., the generation of electronically authenticated invoices to effect GST supplies) is compulsory as from 1 April 2025 for taxpayers with turnover exceeding INR 0.05 billion.

A mandatory e-way bill system applies for the interstate and intrastate movement of goods above a certain value (except under certain specified circumstances).

The input service distributor mechanism for the distribution of input tax credits on common input services received by the registered person is mandatory as from 1 April 2025.

8.5 其他 Other

飲用酒精和部分石油產品（石油原油、汽油、高速柴油、天然氣和航空渦輪燃料）仍持續適用加值型營業稅相關規範（在 2017 年被 GST 取代之間接稅）。跨省銷售上述商品仍應承擔中央銷售稅（CST）。加值型營業稅和 CST 的標準稅率因各省而異。

銷售前述商品之納稅義務人，如果銷售營業額超過門檻（大多數省份為 500,000 印度盧比），應進行加值型營業稅和 CST 的稅籍登記。某些省份的加值型營業稅規範對銷售或採購的金額提出限制。

加值型營業稅和 CST 之納稅義務人，應基於應納稅額按每月或每季度申報和繳納。

商品和服務的採購所支付的 GST 不能與加值型營業稅互相抵銷；同樣地，應納之加值型營業稅不得與 GST 互相抵減。

Alcohol for human consumption and certain petroleum products (petroleum crude, motor spirit (petrol), high speed diesel, natural gas, and aviation turbine fuel) continue to be taxed under the VAT regime (one of several indirect taxes replaced by GST in 2017). Interstate sales of these goods continue to be liable to central sales tax (CST). The standard rates for VAT and CST vary between states.

Registration for VAT and CST is mandatory for taxpayers dealing in the relevant goods if the business' 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 and CST 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 liability; similarly, a VAT credit cannot be offset against a GST liability.

9.0 其他公司稅與個人稅

Other taxes on corporations and individuals

除非另有說明，否則本節中的稅收同時適用於公司和個人，並由中央政府徵收。

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

9.1 社會安全保險提撥 Social security contributions

印度雇主每月應按合格工資 12% 的範圍內提撥退休金至勞工退休公積金。對於 2014 年 9 月 1 日或之後加勞退積金的員工，上述金額應全數提撥至勞退公積金；若員工於該日期前加入，則應於上述金額內按工資的 8.33%（最高 15,000 印度盧比）提撥至員工養老金基金。若被歸類為“國際員工”則不適用 15,000 印度盧比的上限，雇主的養老金基金提撥率為 8.33%。

所有員工（包括國際員工，但不包括《勞工退休公積金法》定義的“排除員工”）應自行每月向公積金提撥合格工資的 12%。然而，根據印度與相關外國司法管轄區簽訂的社會福利協定（SSA），於境內工作之國際員工若取得準備金認證（CoC），即免將薪資提撥至印度勞工退休公積金。

國際員工係指符合下列任一條件者：

1. 在印度適用《勞工退休公積金法》機構工作的外國員工；或
2. 被派遣到與印度簽訂 SSA 的司法管轄區的印度員工，雖未獲得 CoC，但有資格享有當地社會安全計劃福利者。

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。課稅年度中員工繳納勞工退休基金應計利息超過印度盧比 25 萬元（如雇主未繳納，則為印度盧比 50 萬元），其將視為「其他來源所得」課稅。

The employer generally contributes 12% of eligible wages per month to the provident fund. For employees joining the fund on or after 1 September 2014, the entire employer contribution is applied to the provident fund; otherwise 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 INR 15,000 cap does not apply and the pension contribution by the employer is 8.33% of the wages).

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 jurisdiction, 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 jurisdiction with which India has entered into an SSA, who has not obtained a CoC, and is/will be eligible for benefits under the host jurisdiction’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 return on the excess contributions (in the form of dividends, interest, etc.), is a taxable perquisite for the employee. Interest accrued on employee contributions in excess of INR 250,000 (INR 500,000 where no contribution is made by the employer) in a tax year to the provident fund is taxed under the head “income from other sources.”

9.2 薪酬稅 Payroll tax

無薪酬稅，但雇主應於給付員工薪資時負責辦理扣繳。從 2024 年 10 月 1 日起，雇主應於計算員工薪資扣繳金額時，考量員工已承擔之來源稅 (TCS) 和其他扣繳稅款的抵免。

There is no payroll tax but the employer is responsible for withholding tax on salary income. As from 1 October 2024, employers should take into account credit for tax collected at source (TCS) and other instances of tax deducted at source borne by the employee based on a declaration from the employee, when calculating the amount of tax to be deducted from the employee’s salary income.

9.3 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.4 不動產稅 Real property tax

地方政府根據核定價值課徵財產稅，省政府課徵土地收入稅。

Municipalities impose property taxes (based on assessed value) and states impose land revenue taxes.

9.5 轉讓稅 Transfer tax

買賣於印度公認證券交易所上市的股票、衍生性金融商品、股票型基金或商業信託單位核發之受益憑證者，購買者在購買時應支付證券交易稅（STT），賣方則在處分時支付。

STT is payable by the purchaser at the time of purchase, or by 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

涉及不動產和其他特殊項目交易（包括法院對金融工具和合併 / 分割的裁定）在印度需支付印花稅，該稅根據《印度印花稅法》和各州的印花稅法徵收（稅率因州而異）。

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, which is imposed under the Indian Stamp Act and the stamp acts of the various states (with rates varying between the states).

Stamp duty on securities market instruments is imposed at uniform rates across India.

9.7 淨財產稅 / 淨值稅 Net wealth/worth tax

無淨財富稅或淨值稅。

There is no net wealth tax or net worth tax.

9.8 遺產 / 贈與稅 Inheritance/estate tax

無繼承稅或遺產稅。

There is no inheritance tax or 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。“特定服務”包括線上廣告或提供數位廣告空間、及其他相關設施或服務，或其他中央政府規定之服務。

針對在印度境內無常設機構且於任一課稅年度透過線上提供銷售或勞務且其該年度銷售額、營業額或總收入達印度盧比 2,000 萬元之跨境電商（不包括上述 6% 均等稅之課稅範圍）應就收取價款課徵 2% 均等稅，該稅費自 2024 年 8 月 1 日起取消。

針對適用 6% 均等稅的所得，不再對收款方課稅。此外，針對來自電子商務供應或服務產生之所得，若於 2024 年 7 月 31 日以前已徵收 2% 均等稅，該等所得亦免納入所得稅。

電商公司向電商參與者銷售貨物或勞務而收取之款項應按，應按 0.1% 稅率扣繳（從 2024 年 10 月 1 日前為 1%）。

就源扣繳 (TCS) 適用於各種匯款，如下所示：

- 向印度境外匯款超過 700,000 印度盧比適用 20% 的 TCS。
- 用於教育或醫療治療的匯款，且年度金額超過 700,000 印度盧比，則超出部分適用 5% 的 TCS（若該筆款項為透過金融機構獲得的貸款，則超過 700,000 印度盧比的部分適用 0.5% 的 TCS）。
- 海外旅遊套裝行程的匯款，金額未超過 700,000 印度盧比的部分適用 5% 的 TCS，金額超過 700,000 印度盧比的部分適用 20% 的 TCS。

An “equalisation” levy of 6% on the amount of consideration in excess of INR 100,000 for specified services received by a nonresident without a PE in India must be withheld by a resident payer or a nonresident payer with a PE in India. The “specified services” include online advertising or the provision of digital advertising space, other related facilities or services, or any other service that may be notified by the central government.

An equalisation levy of 2% applied until 31 July 2024 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. The levy was abolished as from 1 August 2024.

Income subject to the 6% equalisation levy is not taxed in the hands of the recipient. Income arising from e-commerce supply or services and subject to the equalisation levy at 2% (until 31 July 2024), is exempt from income tax.

The sale of goods or provision of services by an e-commerce operator to an e-commerce participant resident in India is subject to a 0.1% withholding tax (reduced from 1% as from 1 October 2024).

TCS applies to various remittances, as follows:

- Remittances exceeding INR 700,000 made outside India are subject to TCS at a rate of 20%.
- Remittances made for the purpose of education or medical treatment are subject to TCS at a rate of 5% on the amount exceeding INR 700,000 (other than where the remittance is a loan obtained from any financial institution when TCS at a rate of 0.5% applies to the excess over INR 700,000).
- Remittances for overseas tour program packages are subject to TCS at a rate of 5% on amounts up to INR 700,000 and 20% on amounts exceeding INR 700,000.

10.0 租稅協定

Tax treaties

印度已簽署約 100 個租稅協定。經印度政府簽署的 OECD 多邊公約（MLI）已於 2019 年 10 月 1 日對印度生效。

India has concluded around 100 tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for India on 1 October 2019.

11.0 稅務機關

Tax authorities

印度所得稅部門，稅務預先裁定委員會。

Income Tax Department, Board for Advance Rulings.



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