



全球策略佈局稅務指南——
東協五國

Guide to Taxation in ASEAN



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前言

Introduction

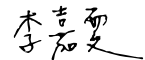
近年來，全球經濟環境詭譎多變，地緣政治風險升溫、區域衝突加劇，以及主要經濟體間貿易與科技競爭日益深化，促使企業加速重新檢視其全球供應鏈配置與營運佈局。為因應潛在風險並提升營運韌性，企業逐步將投資與生產據點分散至東南亞、美洲及歐洲等具成長潛力之地區；同時，各國政府亦透過稅務優惠與產業政策積極吸引外資，全球投資版圖正加速重塑。

在此趨勢下，台灣企業於海外投資、營運調整及跨境併購過程中，所面臨之稅務環境亦日益複雜。隨著全球最低稅負制逐步上路，各國持續強化反避稅機制與資訊透明化要求，企業除需即時掌握各地稅制變動外，亦須重新審視其跨境營運架構與稅務策略，以確保合規並兼顧整體稅務效率。在快速變動的國際環境中，持續掌握政策趨勢並靈活調整投資佈局，為企業維持競爭優勢的關鍵。

在全球供應鏈加速重組與跨境投資版圖快速變動之際，勤業眾信台商全球投資佈局服務團隊 (Chinese Services Group, CSG) 整合 Deloitte 全球會員所服務網絡，以華語為台商提供一站式跨境投資與稅務整合服務，協助企業於多變的國際環境中掌握關鍵機會並有效控管風險。

為回應企業對全球佈局最新趨勢與稅務合規之高度需求，CSG 彙整 Deloitte 國際專業資源，正式推出《2026 全球策略佈局稅務指南》。本指南涵蓋東南亞、美洲及歐洲等主要投資市場，以系統化架構整合各國稅務環境與政策重點，作為企業規劃海外投資與營運策略之重要參考，進一步強化全球佈局競爭優勢並提升長期發展韌性。首波內容聚焦東協五大核心投資國——越南、泰國、菲律賓、馬來西亞及印尼，深入剖析當地最新稅務政策與投資趨勢，協助企業快速辨識關鍵機會與潛在風險，強化決策效率，打造更具韌性與前瞻性的東南亞佈局策略。

此外，企業於規劃東南亞市場佈局時，亦可善用政府推動之「新南向臺灣投資窗口」機制，透過在地服務據點取得投資法令、稅務及營運實務之專業諮詢與資源，以強化跨境投資之落地執行能力與風險控管。



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台商全球投資佈局參考資源

▼ [投資臺灣入口網 Invest Taiwan_新南向投資_臺灣投資窗口](#)



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。外幣得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。外幣得匯出國外，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 may be used as the functional currency for accounting and reporting purposes, subject to certain conditions. Both residents and nonresidents may 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，而上市公司必須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)，並強制特定企業必須採用。越南財務報導準則 (VFRS) 亦依據國際公認準則制定。

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 must be audited and submitted on a semi-annual basis. IFRS adoption is encouraged and 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。

年度總營收未超過 30 億越南盾之中小企業 (SMEs) 適用 15% 公司所得稅稅率；而年度總營收超過 30 億但未超過 500 億越南盾之中小企業，適用 17% 的公司所得稅稅率。

用以判定所適用稅率之營業收入基準，係指前一課稅期間的總營收。不適用優惠公司所得稅率的情況包括：來自特定行業的所得（例如石油及稀有自然資源的勘探與開採），或納稅義務人為未符合適用優惠稅率條件之關係人的子公司或其關係企業。

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. A 15% corporate income tax rate applies to small and medium-sized enterprises (SMEs) with annual total revenue not exceeding VND 3 billion, and a 17% rate applies to SMEs with annual total revenue in excess of VND 3 billion but not exceeding VND 50 billion.

The revenue used as the basis for determining the applicable tax rate is the total revenue of the immediately preceding period. Exclusions from the preferential corporate income tax rate include income from specific sectors (such as the exploration and exploitation of petroleum and rare natural resources), or cases where the taxpayer is a subsidiary or an affiliated company with related parties that do not meet the conditions for applying the preferential 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

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 稅基侵蝕與利潤移轉包容性框架所發布之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，然越南尚未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) has not been considered.

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. An 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。由越南國內賣方轉讓之股份，其資本利得須按 20% 的稅率課徵公司所得稅；而由外國賣方（無論為直接或間接）轉讓之股份，則按轉讓金額的 2% 課徵稅款。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%. Shares transferred by a domestic seller are subject to corporate income tax at 20% on the capital gain, while shares transferred by a foreign seller (whether direct or indirect) are subject to a tax rate of 2% of the transfer value. 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，亦不允許集團虧損互抵。不動產轉讓、投資項目轉讓，以及參與投資項目權利轉讓的所得，可與其他營業活動產生之虧損進行抵減（享有公司所得稅優惠之活動所得除外）。

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. Group loss relief is not allowed. Income from real estate transfers, investment project transfers, and the transfer of rights to participate in investment projects may be offset by losses from other business activities (other than income from activities benefiting from corporate income tax incentives).

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

詳閱上文「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 10% 與 15% 的優惠稅率，適用於整個專案期間。其中，10% 稅率適用於位於「困難地區」及「特別困難地區」之專案，而 15% 稅率則適用於其他符合資格的專案。

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，適用於整個專案期間。除前述優惠稅率外，依專案所在地區，另尚可享受 4 年的免稅期，以及隨後 5 至 9 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：

- 專案的前 15 年至 22.5 年期間適用 5% 至 10% 的優惠稅率，並可視情況延長至多 15 年，但延長期間不得超過投資專案之存續期間；
- 4 年至 6 年的免稅期間；以及
- 9 年至 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 4 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.

Preferential tax rates of 10% and 15% apply for the entire duration of projects involving certain activities (e.g., cultivation, animal husbandry, processing in the field of agriculture and fisheries). The 10% rate applies to projects that are located in "difficult" and "especially difficult" regions, and the 15% rate applies to any other qualifying projects.

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 four-year tax holiday followed by a 50% tax reduction for a further five to nine years also is available in addition to the preferential tax rates, depending on the project location.

Special tax incentives also are available for qualified research and development and special large-scale investment projects, which include:

- A preferential tax rate of between 5% and 10% for the first 15 to 22.5 years, with the possibility of an extension of up to 15 years, but not exceeding the duration of the investment project;
- A tax exemption for a period of 4 to 6 years; and
- A reduction of 50% of the tax payable for 9 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 that are expanding 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

公司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。公司所得稅申報表須於課稅年度結束後第三個月的最後一天前完成年度申報。

Companies are 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. Corporate income tax returns must be filed annually by the last day of the third month after the tax year end.

3.4 罰則 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 filing a fraudulent return. Taxpayers are subject to an extra 0.03% penalty per day of late payment, a penalty of 20% on underreported amounts, and more stringent penalties for evasion (up to 300%).

3.5 解釋函令 Rulings

納稅義務人得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。在納稅義務人完整且正確揭露所有相關事實，並遵守裁示所載明之條件的前提下，稅務裁示通常對作出裁示的稅務機關具有拘束力。納稅義務人亦可選擇依據該裁示行事。

然地方稅務機關所作出的裁示，未必對上級稅務機關具拘束力。倘若日後由上級機關進行稽核或檢查並得出不同解釋，上級機關得以推翻地方機關之裁示。

A taxpayer may request a tax ruling from the local or national tax authorities to clarify specific tax concerns. Tax rulings are generally binding on the tax authorities that issue them, provided the taxpayer has fully and accurately disclosed all relevant facts and complies with the conditions stated in the ruling. The taxpayer may also choose to rely on the ruling.

A ruling issued by local tax authorities may not be binding on higher-level tax authorities. In the event of a future audit or inspection conducted by a higher-level authority, if a different interpretation is reached, the higher-level authority may override the local ruling.

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	月課稅所得 (越南盾) Monthly taxable income (VND)	稅率 Rate
薪資所得：稅務居住者 Employment income: resident	1,000 萬以下 Up to 10 million	5%
	1,000 萬至 3,000 萬 Over 10 million and up to 30 million	10%
	3,000 萬至 6,000 萬 Over 30 million and up to 60 million	20%
	6,000 萬至 1 億 Over 60 million and up to 100 million	30%
	1 億以上 Over 100 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%/2%/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，但依規定部分所得或福利除外，例如：搬遷津貼、返鄉探親旅費、子女學費、日支津貼、加班費或夜班費，以及未休年假的補償費。資遣費、裁員補償金、依人壽保險與非人壽保險契約取得之補償所得，以及由社會保險基金、補充退休保險基金及自願性退休基金支付之退休金均屬免稅。

應課稅所得亦包括股息、利息（政府債券、地方政府債券、銀行存款及人壽保險契約所生利息除外）、證券交易之資本利得、年度營收超過 5 億越南盾之私人事業營利所得，以及權利金、繼承、土地使用權轉讓、受贈、獎金及獎項所得中超過 2,000 萬越南盾之部分。來自越南「.vn」國家網域名稱轉讓、溫室氣體減排成果及碳信用額度、依法律經拍賣取得之車牌、數位資產及黃金等所得亦屬應課稅所得。個人從事貿易或專業服務之所得，通常比照公司所得之課稅方式。

Employment income, including most employment benefits (whether in cash or in kind), is fully taxable except for certain income or benefits as regulated, including relocation allowances, home leave air fares, school fees, per diems, payments for overtime or night shifts, and payments for unused annual leave. Severance allowances, redundancy compensation, income from compensation under life insurance and non-life insurance contracts, and pensions paid by the Social Insurance Fund, supplementary pension insurance funds, and voluntary pension funds are not taxable.

Taxable income also includes dividends; interest (except for interest on government bonds, interest on local government bonds, interest on bank deposits, and interest on life insurance contracts); capital gains derived from securities trading; private business income with annual revenue exceeding VND 500 million; and income exceeding VND 20 million from franchising, inheritance, transfers of land use rights, gifts, winnings, and prizes. Income from the transfer of the Vietnamese national domain name ".vn," greenhouse gas emission reduction outcomes and carbon credits, license plates obtained through auction in accordance with the law, digital assets, and gold is also 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，未具聘僱契約或聘僱契約期間未達三個月，則僅就所得 200 萬越南盾及以上之部分按 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, where there is no labor contract or the contractual term is less than three months, the income derived 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

稅務居住者及非稅務居住者對有限責任公司、合夥企業和合資企業股份轉讓的利得適用 20% 的稅率。自 2026 年 7 月 1 日起，如無法確定取得成本及相關費用，則將以轉讓價格為基礎，按 2% 的個人所得稅稅率課徵。

稅務居住者及非稅務居住者就股份有限公司（不論為上市或非上市公司）證券（如股份、股票選擇權、債券、國庫券、基金憑證、其他依證券法規定的證券）轉讓所取得之銷售收入適用 0.1% 的稅率。

Residents and nonresidents are subject to a tax rate of 20% on gains from the transfer of shares in limited liability companies, partnerships, and joint ventures. As from 1 July 2026, where the acquisition cost and related expenses cannot be determined, an individual income tax rate of 2% is imposed on the transfer price.

Both residents and nonresidents are subject to a tax rate of 0.1% on sale proceeds from the transfer of securities (e.g., shares, call options on shares, bonds, treasury bills, fund certificates, other securities according to the Law on Securities) in joint stock companies (whether public or private).

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（外籍人士不適用），以及特定職業所需的強制性專業責任保險其他稅務扣除額包括個人扣除額與受扶養親屬扣除額：每位納稅人為 1,550 萬越南盾，每位受扶養者為 620 萬越南盾（並可能定期調整），自願退休基金扣除額與捐贈扣除額，以及依《社會保險法》規定之補充退休保險費。政府規定上限內購買的自願退休保險與人壽保險，及納稅義務人及其受扶養親屬在規定限額內的醫療及教育或訓練支出，亦可扣除。

對於高科技人才，如從事高科技法規所列之重要或戰略性技術的研究與發展，或從事與數位科技產業相關之培訓與人力資源活動，並在特定區域工作，包括位於集中數位科技園區的數位科技產業專案，或涉及關鍵數位科技產品、半導體及人工智慧系統的研發與生產專案，可享有五年的薪資所得免稅優惠。

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, not applicable to expatriates), and compulsory professional liability insurance for certain occupations. Other tax deductions include a personal deduction and a dependent deduction of VND 15.5 million per taxpayer and VND 6.2 million per dependent (subject to frequent adjustments), voluntary retirement fund contributions and charitable contributions, and contributions to supplementary retirement insurance in accordance with the Law on Social Insurance. The purchase of voluntary retirement insurance and life insurance within the limits prescribed by the government, and expenditure on healthcare and education or training for the taxpayer and their dependents subject to the prescribed limits also are deductible.

High-tech personnel may be entitled to a five-year tax exemption for employment income if they are engaged in research and development on important or strategic technology listed as priorities under the high-tech regulations, or involved in activities related to training and human resources for the digital technology industry, and work in specified areas, including digital technology industry projects located in concentrated digital technology zones, or research, development, and production projects involving key digital technology products, semiconductors, and artificial intelligence systems.

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

課稅年度通常採曆年制。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 tax year generally is the calendar year. For foreign individuals arriving in Vietnam during a calendar year and staying in Vietnam for less than 183 days in that calendar year but more than 183 days in a period of 12 consecutive months, the first tax year is the 12-month period from the date of first arrival. For resident foreign individuals leaving Vietnam, 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 filing a fraudulent return. Taxpayers are subject to an extra 0.03% penalty per day of late payment, a penalty of 20% on underreported amounts, and more stringent penalties for evasion (up to 300%).

5.5 解釋函令 Rulings

納稅義務人得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。在納稅義務人已完整且正確揭露所有相關事實，並遵守裁示所載條件的前提下，稅務裁示通常對作出該裁示的稅務機關具有拘束力。納稅義務人亦可選擇依據該裁示行事。

然由地方稅務機關作出的裁示，未必對上級稅務機關具有拘束力。若日後由上級機關進行稽核或檢查並得出不同的解釋，上級機關得以推翻地方機關的裁示。

A taxpayer may request a tax ruling from the local or national tax authorities to clarify specific tax concerns. Tax rulings are generally binding on the tax authorities that issue them, provided the taxpayer has fully and accurately disclosed all relevant facts and complies with the conditions stated in the ruling. The taxpayer may also choose to rely on the ruling.

A ruling issued by local tax authorities may not be binding on higher-level tax authorities. In the event of a future audit or inspection conducted by a higher-level authority, if a different interpretation is reached, the higher-level authority may override the local ruling.

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% (營業之個人)	5%	1%-5% (營業之個人)

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利一般適用 5% 的扣繳稅率，例外情形為依非稅務居住者適用的租稅協定可降低稅率。

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 (詳閱上文「個人稅」中的「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 to 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，稅務機關可能進行利潤調整。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 may 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得向後結轉五年，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 (earnings before interest, taxes, depreciation, and amortization). Nondeductible interest may 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，則可能被稅務機關視為應課徵公司所得稅。

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。針對稅務欠繳之個人可能會適用暫時性的出境限制。

There is no exit tax. A temporary exit suspension may be applied to any individuals with outstanding tax debts.

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	8% / 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。

VAT is imposed on most common goods and services.

8.2 稅率 Rates

大部分貨物與服務自即日起至 2026 年 12 月 31 日適用暫時調降後的 8% 增值稅標準稅率。對於未納入此次暫時性調降稅率範圍的貨物與服務，仍適用 10% 的標準增值稅稅率。另有 0% 與 5% 的優惠稅率適用之。

A temporarily reduced standard rate of VAT of 8% applies to most goods and services until 31 December 2026. For goods and services that are excluded from the temporary reduction, the standard rate of VAT is 10%. Reduced rates of 0% and 5% apply.

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 may 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，且須於為下一季度之第 30 日前完成申報繳納。

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 and must be made by the 30th day of the following quarter.

8.5 其他 Other

全面強制採用電子發票。

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 社會保險及薪酬稅 Social contributions and payroll taxes

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 (特殊情況經正式批准可適用 17.3%)。社會保險包含退休、疾病、生育、職業災害和事故基金。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% (17.3% for special cases with official approval). The SI contribution includes a contribution to the retirement, sickness, maternity, occupational diseases, and accident funds. 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 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.3 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.

9.4 轉讓稅 Transfer tax

無轉讓稅。

There is no transfer tax.

9.5 印花稅 Stamp duty

對特定類型資產 (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.

9.6 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.

9.7 遺產 / 贈與稅 Inheritance/estate tax

價值超過 2,000 萬越南盾的遺產和贈與須繳納 10% 的所得稅 (詳閱上文「個人稅」中的「課稅所得」) 。

Inheritances and gifts above VND 20 million are subject to income tax at 10% (see "Taxable income" under "Individual taxation," above).

9.8 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，請參閱德勤 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 authority. Individuals entering Indonesia must also, upon arrival, enter the red line (Jalur Merah) and be subject to physical checks by the customs and excise authority.

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 sectors not explicitly stated on the list are 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 (PEs) 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 permanent establishments (PEs) 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 億印尼盾的居住者企業 (中小企業 (SMEs))，須在一定期間內按其總收入 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。於一會計年度內總收入於 500 億印尼盾內的居住者公司，其總收入於 48 億印尼盾內的部份得適用公司所得稅率 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之課稅所得，按 20% 稅率課徵分支機構利潤稅 (BPT)。該稅率得依適用之租稅協定予以調降。若在特定條件下將常設機構的公司所得稅後課稅所得於符合特定要件之前提下再投資於印尼，則得適用 BPT 之免稅規定。

The standard corporate income tax (CIT) rate is 22%. Certain resident companies that earn or receive gross revenue not exceeding IDR 4.8 billion in a fiscal year (small and medium-sized enterprises (SMEs)) are subject to a final income tax rate of 0.5% on their 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 Taxes (DGT). Resident companies with gross revenue of up to IDR 50 billion in a fiscal year are eligible for a 50% reduction in the CIT rate on the first IDR 4.8 billion of gross revenue. In addition to CIT, a PE is subject to branch profit tax (BPT) at a rate of 20% on its taxable income after CIT. This rate may be reduced under an applicable tax treaty. An exemption from BPT applies if the PE's taxable income after tax is reinvested in Indonesia, subject to certain requirements.

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 稅基侵蝕與利潤轉移包容性框架發布的全球反稅基侵蝕原則 (GloBE) 或「第二支柱」規則一致的全局最低稅負制，對年度合併營收達到 7.5 億歐元以上的跨國企業 (MNE) 集團實施 15% 的全局最低稅負。15% 之全局最低稅率係透過施行所得涵蓋規則 (IIR)、當地最低補充稅 (DMTT) 以及徵稅不足支出規則 (UTPR) 達成。IIR 與 DMTT 於 2025 年 1 月 1 日起於印尼生效，而 UTPR 則自 2026 年 1 月 1 日起生效。經濟合作暨發展組織 (OECD) 所公布之各租稅管轄區第二支柱國內立法過渡性合格地位中央清冊中，已將印尼之 DMTT 列為合格當地最低補充稅 (QDMTT)，並將印尼之 IIR 列為合格之 IIR。

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 enterprise (MNE) groups with annual consolidated revenue of at least EUR 750 million. The 15% global minimum tax rate is achieved through an income inclusion rule (IIR), a domestic minimum top-up tax (DMTT), and an undertaxed payments rule (UTPR). The IIR and DMTT apply in Indonesia as from 1 January 2025, and the UTPR as from 1 January 2026. The OECD's central record of jurisdictions' domestic Pillar Two legislation with transitional qualified status lists Indonesia's DMTT as a qualified domestic minimum top-up tax (QDMTT) and Indonesia's IIR as a qualified IIR.

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。自境外上市公司取得之股利以及未透過常設機構從事之外國主動性營業所得，如於特定期間內再投資於印尼，得免稅。未於規定期限內再投資於印尼之部分將被課徵所得稅。自境外未上市公司取得之股利以及常設機構之稅後所得額，如再投資之股利或稅後所得至少達稅後利潤之 30%，並依持股比例予以分攤，則得免徵股利所得稅。再投資金額與 PAT 30% 門檻之差額，應課徵股利所得稅。

Dividends generally are included in taxable income; however, dividends received by a resident company from another resident company are tax exempt. Dividends from an offshore listed company and income from a foreign active business without a PE that are reinvested in Indonesia within a certain period of time may be tax exempt. The portion that is not reinvested in Indonesia within the required period is subject to income tax. Dividends from an offshore unlisted company and a PE's income after tax may be tax exempt if the reinvested dividend or income after tax is at least 30% of the profit after tax (PAT), apportioned in accordance with the shareholding percentage. The difference between the reinvested amount and the 30% of PAT threshold is subject to income tax.

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須就總交易額按 0.1% 的最終稅率課稅。另，無論於首次公開發行 (IPO) 後是否持有或出售股票，創始人所持股份之出售，還需額外按 IPO 時的股價繳納 0.5% 之資本利得稅。

一般而言，土地和 / 或建築物的移轉須就交易價值按 2.5% 之最終所得稅稅率課稅。特定交易適用不同稅率 (例如，低成本住宅或公寓之出售或移轉 (1%)，以及基於公共利益將土地及 / 或建築物移轉予政府 (0%))。

非居住者出售持有的特定印尼資產所產生的資本利得按總收入的 5% 課徵所得稅，惟得根據適用的租稅協定享有減免。

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

In general, the transfer of land and/or buildings is subject to a final income tax at the rate of 2.5% of the transaction value. Different rates apply to certain transactions (e.g., the sale or transfer of low-cost houses or apartments (1%) and transfers of land and/or buildings to the government in the public interest (0%)).

Capital gains derived from the sale of certain 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，享有租稅優惠之特定產業及於特定偏遠地區營運之特定產業，可將此期限延長至最多 10 年 (詳閱下文「優惠措施」)。然，不允許虧損回溯扣抵。

A tax loss may be carried forward for five years following the year when the loss was incurred. Subject to approval from the DGT, this period may be extended to a maximum of 10 years for certain industries and operations of specific industries in certain remote areas that enjoy 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。稅額扣抵金額以相關境外收入本應繳納的印尼稅款金額為限。

Resident companies deriving 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 otherwise payable on the relevant foreign income.

2.9 參與免稅規定 Participation exemption

詳閱上文「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。

針對於 2025 年 12 月 31 日前向財政部 (MoF) 提出之申請，特定新興產業的新投資或業務擴張得適用免稅期間優惠措施。符合資格之先鋒產業專案，得自營業開始日起算，享有最少 5 年至最多 20 年的 100% 公司所得稅減免優惠，其後可再減免 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。而投資金額達最低 1000 億印尼盾以上且總投資額未達 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，其後可再減免兩年 25% 的公司所得稅。已申請免稅期間優惠且屬於依第二支柱 (Pillar Two) 全球最低稅負規則適用之跨國企業 (MNE) 集團之納稅義務人，亦可能適用 DMTT。DMTT 規定，如該國之有效稅率低於 15% 之最低門檻，則印尼境內之所有組成個體均須繳納補充稅款 (詳閱上文「稅率」中的「全球最低稅負制 (第二支柱)»)。

符合必要條件之情況下，對於投資於特定產業部門或於特定地理區域營運之居住者公司得適用稅收減免機制。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，於六年內平均分配，按每年 5% 之比率攤提）；(ii) 就資本投資目的所取得之資產享有加速折舊和 / 或攤銷；(iii) 稅務虧損結轉期限最長 10 年；以及 (iv) 支付予非屬 PE 之外國納稅義務人之股利，適用不超過 10% 的扣繳減免稅率。對於未受惠於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：此項優惠為投資抵減形式，其金額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%。該投資抵減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：此項優惠為額外加成減除合格支出 100% 的形式，使得總扣除額最多可達總合格支出的 200%；及
- 研發相關活動：此項優惠為以額外加成減除合格支出 200% 的形式，使得總扣除額最多可達總合格支出的 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）。配合政府將印尼首都從雅加達遷移至名為努山塔拉 (Nusantara，簡稱 IKN) 的新城市之計畫，將對 IKN 及其夥伴地區 (daerah mitra) 內所進行的投資和商業活動提供稅收優惠與措施，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，以及 VAT 與奢侈品銷售稅 (LST) 之優惠措施。

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 facility is available for new investments or business expansions in certain pioneer industries in respect of proposals submitted to the Minister of Finance (MoF) by 31 December 2025. Qualifying projects in pioneer industries 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 the subsequent two years, starting from the commencement of commercial operations. The minimum investment is IDR 500 billion and the length of the tax holiday depends on the value of the investment. A 50% reduction in CIT for five years from the commencement of commercial operations may be granted for projects with a minimum investment of IDR 100 billion and a total investment of less than IDR 500 billion, with a 25% reduction in CIT for the subsequent two years. Taxpayers that have applied the tax holiday facility and are part of an MNE group subject to the global minimum tax rules under Pillar Two may also be subject to DMTT. The DMTT requires all constituent entities in Indonesia to pay a top-up tax if the country's effective tax rate is below the 15% minimum threshold (see "Global minimum tax (Pillar Two)" under "Rate," above).

A tax allowance facility is available to resident companies investing in certain industry sectors or operating in certain geographic locations where the necessary conditions are satisfied. The facility includes: (i) an investment allowance (a reduction in taxable income equivalent to 30% of the total amount invested in tangible fixed assets used for main business activities, including land, which is allocated equally over six years starting from the fiscal year when the commercial production commences, at the rate of 5% per year); (ii) accelerated depreciation and/or amortization of assets obtained for capital investment purposes; (iii) an extended carryforward of tax losses for up to 10 years; and (iv) a reduced withholding tax rate not exceeding 10% on dividends paid to foreign taxpayers other than PEs.

For resident companies that do not benefit from the tax holiday or tax allowance facility, a "super tax deduction facility" is available for the following business activities or expenditure:

- New capital investment or business expansion in labor-intensive industries: This facility is in the form of an investment allowance equivalent to 60% of the total amount of investment in tangible fixed assets used for main business activities, including land. The investment allowance is allocated equally over six years starting from the fiscal year when commercial production commences;
- Apprenticeship, internship, and/or learning programs in human resources development: This facility is in the form of an additional deduction of up to 100% of qualifying expenses, resulting in a total maximum deduction of 200% of total qualifying expenses; and
- R&D-related activities: This facility is in the form of an additional deduction of up to 200% of qualifying expenses, resulting in a total maximum deduction of 300% of total qualifying expenses.

A legal entity that manages a special economic zone (Kawasan Ekonomi Khusus) or an enterprise that carries on a business in a special economic zone is eligible for benefits under the tax holiday 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), various tax incentives and facilities are provided for investments and business activities carried out in both IKN and the partner regions (daerah mitra), including a reduction in the CIT rate, super tax deduction facilities for certain activities or expenditure, employee income tax being borne by the government, an exemption from CIT on certain gross income of SMEs, a CIT exemption on the transfer of rights over land and/or buildings, and VAT and luxury-goods sales tax (LST) facilities.

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 15 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 15th 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 of tax returns, 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.

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 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，惟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累進個人所得稅率。

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

All income earned or received by an individual carrying on business activities (except certain independent personal services) that does not exceed IDR 4.8 billion in a fiscal year is subject to 0.5% final income tax, although resident individuals may opt to be subject to the standard progressive individual income tax rates 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，無論於首次公開發行 (IPO) 後是否持有或出售股票，創始人所持股份之出售，還需額外按 IPO 時的股價繳納 0.5% 之資本利得稅。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 tax rate of 0.5% of the share price at the IPO applies to the sale of founders' shares, 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.

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, the individual's 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，但收入低於免稅所得門檻的個人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, other than individuals earning below the nontaxable income threshold 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

印尼個人稅務居住者應就其全球所得課稅。其亦須申報其全球資產與負債。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 tax residents are taxed on their worldwide income. They are also required to declare their worldwide assets and liabilities. The employer is responsible for calculating, deducting, and remitting tax payable 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 of tax returns, 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%	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 one resident company to another, and the recipient is exempt from CIT on the dividends. 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，以作為預繳稅款。印尼銀行及外國銀行之印尼分行支付予居住者的利息則須繳納 20% 的最終所得稅。支付予居住者銀行或金融機構之利息免扣繳稅款。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 a 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. Interest paid by Indonesian banks and Indonesian branches of foreign banks to a resident is subject to a 20% final income tax. Interest paid to a resident bank or financial institution is exempt from withholding tax. Interest or discount on bonds issued by government and nongovernment agencies (including sharia bonds) paid to a resident is subject to a 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

印尼納稅義務人支付予印尼居住者的權利金須繳納 15% 的扣繳稅款，該稅款屬於所得收受者之預付稅款。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，權利金包括在印尼使用資產或專有技術的權利，以及為移轉此類使用權利而需支付的任何費用。

Royalties paid by an Indonesian taxpayer to an Indonesian resident are subject to a 15% withholding tax, which represents an advance payment of the tax liability for the income 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 include any charge for the use of property or know-how in Indonesia, as well as for the transfer of such rights of use.

6.4 技術服務費 Fees for technical services

針對技術、管理、諮詢及特定其他服務之國內費用，以及租金（土地和建築物租金除外，其須繳納 10% 的最終所得稅）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員工所得稅。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 to domestic payments made for technical, management, consulting, and certain other services, as well as rentals (except for land and building rentals, which are subject to a 10% final income tax). Payments for technical services provided by resident individuals are subject to employee income tax. Payments for construction services are subject to withholding tax at rates ranging from 2% to 6%. Technical service fees paid to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty.

6.5 分支機構盈餘匯出稅 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（詳閱上文「公司稅務」下的「稅率」），該稅率可根據適用的租稅協定降低。如果常設機構之課稅後所得於印尼再投資，則可免除分支機構利潤稅，但須符合特定要求（詳閱上文「公司稅務」中的「股利所得稅」）。

A 20% branch profit 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 tax is reinvested in Indonesia, subject to certain requirements (see "Taxation of dividends" under "Corporate taxation," above).

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。

稅務總局得指定協助促成線上交易 (PMSE) 之國內或國外實體，就國內賣方因 PMSE 活動所產生之所得代為徵收稅款。

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.

The DGT may designate either a domestic or foreign entity that facilitates online transactions (Perdagangan Melalui Sistem Elektronik (PMSE)) to collect tax on income of domestic sellers arising from PMSE activities.

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。當關係人交易總價值超過特定門檻時，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確認與關係人交易有關之特定資訊，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審查。

印尼採用移轉訂價三層文據制度，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滿足以下任一條件時，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) 居住者公司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管理核心系統入口網站 (Coretax) 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 conducted 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 value of transactions with related parties exceeds 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 confirming 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 examined in a tax audit.

Indonesia adopts a three-tiered approach to transfer pricing documentation, namely the master file, the local file, and the country-by-country (CbC) report. The master file and the local file are mandatory where the resident company has related party transactions and satisfies any of the following criteria: (i) gross revenue in the preceding fiscal year exceeds IDR 50 billion; (ii) tangible goods transactions with related parties in the preceding fiscal year exceed IDR 20 billion; (iii) interest, royalties, services, or other transactions with related parties in the preceding fiscal year exceed IDR 5 billion; or (iv) the resident company enters into 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 Core System of Tax Administration portal (Coretax). 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，包含債務權益比率（目前為 4:1）或借款成本與 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, including debt-to-equity ratio (currently 4:1) or 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之相關比例計算（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 by 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 foreign company's fiscal year end if the jurisdiction does not have a specific tax return filing deadline. The deemed dividend is the total amount of the dividend to which the Indonesian resident taxpayer is entitled, determined as the relevant portion of from the net passive income of the foreign company (including certain rental income, interest, and dividends; royalties; and gains on the transfer of assets) based on the taxpayer's capital participation in the company.

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

請詳閱上文「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

反避稅規則包括受益所有人測試、股利所得之較低扣繳稅率、對股份或實體權益移轉之課稅權、對常設機構身分之人為規避、利益限制條款，以及主要或核心目的測試。

The anti-abuse rules include a beneficial ownership test, a lower withholding tax rate for dividend income, taxing rights on the transfer of shares or an interest in an entity, artificial avoidance of PE status, limitation on benefits, and a principal or main purpose test.

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。所有透過線上交易 (PMSE) 進行之交易，均須課徵營業稅。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。

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). All transactions made via PMSE are subject to VAT. 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.

In addition to VAT, certain goods considered as "luxury" items are subject to a LST.

8.2 稅率 Rates

標準營業稅 (VAT) 稅率為 12%。然而，於實務上，該稅率僅適用於奢侈品，至於非奢侈品之貨物及勞務，則透過調整 VAT 課稅基礎，使其實際適用之有效 VAT 稅率為 11%。政府實施最終 VAT 機制 (menggunakan besaran tertentu untuk memungut dan menyetorkan or PPN)，依該機制，供應商須依貨物或勞務之性質，按適用之稅率徵收並繳納 VAT。有形貨物、無形貨物及勞務之出口，適用零稅率。特定應稅貨物及／或應稅勞務之交付，適用特殊之 VAT 課稅基礎。

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 VAT rate is 12%. In practice, however, this applies only to luxury goods, as for nonluxury goods and services, there is an adjustment to the VAT imposition base which results in a lower effective VAT rate of 11%. The government implements a final VAT mechanism (menggunakan besaran tertentu untuk memungut dan menyetorkan or PPN), under which VAT at the appropriate rate depending on the goods or services is collected and deposited by the supplier. Exports of tangible goods, intangible goods, and services are zero-rated. Certain deliveries of taxable goods and/or taxable services are subject to a special VAT imposition base.

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 (即登記為營業稅應稅企業 (PKP)，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為 PKP。

Entrepreneurs delivering taxable goods and/or taxable services with a value exceeding IDR 4.8 billion in a fiscal year are required to register for VAT purposes (i.e., register as PKPs) and issue VAT invoices for the delivery of taxable goods and/or taxable services.

Entrepreneurs domiciled in free trade zones are not required to register as PKPs.

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。透過線上交易 (PMSE) 產生之 VAT，係由被指定為 VAT 徵收人之境外貿易商、境外服務提供者、PMSE 之境外提供者，及／或 PMSE 之境內提供者負責徵收、繳納及申報 (詳閱上文「扣繳稅款」中的「其他」)。

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. The VAT on PMSE is collected, remitted, and reported by foreign traders, foreign service providers, foreign providers for PMSE, and/or domestic providers for PMSE that have been appointed as VAT collectors (see "Other" under "Withholding tax," above).

8.5 其他 Other

VAT 發票係用以課徵 VAT (對賣方而言)，並作為申請 VAT 進項稅額扣抵之依據 (對買方而言)。稅務總局已採行電子 VAT 發票機制 (e-Faktur) 用以直接驗證 VAT 發票之開立。

VAT invoices are used to levy VAT (for the seller) and to claim VAT credit (for the buyer). The DGT has adopted an electronic VAT invoice mechanism (e-Faktur) to directly validate the issuance of VAT invoices.

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 社會保險及薪酬稅 Social contributions and payroll taxes

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 health care 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 health care 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 health care 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 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.

9.3 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 Governments, the rate may not exceed 0.5% of the estimated sales value of the property in rural and urban areas, which is determined by the relevant authorities. The land and building tax for certain businesses (upstream oil and gas, geothermal, mining, plantation, and forestry) is regulated under a specific regime.

9.4 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，須就土地及建築物之收購價值或評定價值 (Nilai Jual Objek Pajak 或簡稱 NJOP) 中較高者，按最高 5% 稅率繳納土地和建築物移轉稅。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 a final income tax at 2.5% of the gross proceeds (rates may differ depending on the transaction criteria). A land and buildings rights acquisition duty of a maximum of 5% of the higher of the acquisition value or the sale value of the land or buildings (Nilai Jual Objek Pajak or NJOP) is payable when a person obtains rights to land or a building with a value greater than IDR 60 million. Various exemptions may apply, including on merger-related transfers and transfers to relatives.

9.5 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.

9.6 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.

9.7 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 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 shareholders' 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) 20% (in general)
分支機構稅率 Branch tax rate	20% (一般情況)；亦可詳閱文「扣繳稅款」中的「分支機構盈餘匯出稅」 20% (in general) ; see also "Branch remittance tax" under "Withholding tax," below
資本利得稅率 Capital gains tax rate	適用相應的公司所得稅稅率 (一般情況 20%) Applicable corporate income tax rate (20%, in general)

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 the 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。符合泰國稅務局規範之國際商業中心 (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 Thai Revenue Department's 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扣抵淨應稅利潤。

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十三年的免稅期。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) 經泰國稅務局核准後方得享有降低的公司所得稅稅率。優惠稅率如下：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 可能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務服務所得的特定營業稅 (SBT) 免稅，前述優惠均需經泰國中央銀行核准後方得適用。

在泰國為 IBC 工作的外籍員工可能享有 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 3 to 13 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 approved by the Revenue Department. The rates are 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 may also benefit from an exemption from corporate income tax for 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, subject to approval from the Bank of Thailand.

Expatriate employees working for an IBC in Thailand may 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 by eight 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
	150,000 以下 Up to 150,000	0%
	150,001-300,000	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

4.1 稅務居住者身分 Residence

個人如在一個 (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。

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.

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適用 15% 的固定所得稅稅率，或在某些情況下免稅。屬 BOI 核定之目標產業且持有長期居留證的外籍員工，可能有權適用 17% 的單一所得稅率。

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. Expatriate employees in the BOI's qualified targeted industries that are issued a long-term resident visa may be entitled to a flat income tax rate of 17%.

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 by eight 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%	適用個人 所得稅稅率 Applicable personal income tax rate	15%	15%

6.1 股利 Dividends

一家泰國公司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 by one Thai company to another 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

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，但銀行或金融公司間就存款或可轉讓票據所支付的利息除外。

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

一家泰國公司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 by one Thai company to another 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 2026 年 9 月 30 日)
10% (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 0.7% 的地方稅) , 直至 2026 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 0.7%) until 30 September 2026. 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 by eight 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 社會保險及薪酬稅 Social contributions and payroll taxes

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。

關於薪酬稅扣繳規定，請詳閱上文「個人稅務遵循」中的「申報與繳納」。

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

For information on tax withheld on employment income, see "Filing and payment" under "Compliance for individuals," above.

9.2 資本稅 Capital duty

無資本稅，但公司登記須繳納費用及印花稅。

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

9.3 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 7500 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 5000 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 5000 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，稅率將每三年增加 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% every three years if the land is not used).

The Land and Construction Tax Act also grants various tax exemptions and tax reliefs (subject to certain conditions).

9.4 轉讓稅 Transfer tax

特定營業稅 (SBT) 對不動產銷售的總收益規定 (詳閱下文「其他」說明), 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。還適用政府評估價值 2% 的移轉費。

SBT applies to the gross proceeds from the transfer of immovable property (see "Other," below), in addition to a withholding tax of 1% of the gross proceeds from the transfer if the seller is a company; withholding tax at progressive rates applies on net taxable income if the seller is an individual. A transfer fee of 2% of the government's appraised value also applies.

9.5 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、雇傭協議、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)。

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.

9.6 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.

9.7 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 2000 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 1000 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).

9.8 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 (如證券借貸合約利息收入的給付) 按 0.01% 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., the payment interest income on security lending contracts) are taxed at a rate of 0.01%. 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 by eight 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

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) 24% (in general)
分支機構稅率 Branch tax rate	24% (一般情況) 24% (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，居住者公司和居住者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（該項免稅預計將延長至2030年12月31日，並擴大適用範圍至居住者合作社與居住者信託機構，但相關修訂尚未公告）。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居住者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 resident limited liability partnerships from 1 January 2022 through 31 December 2026 is tax exempt if the conditions of "option A" or "option B" are fulfilled (the exemption is expected to be extended through 31 December 2030 and expanded to be available to resident cooperative societies and resident trust bodies, but these changes have not yet been gazetted) . 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。除特定境外股利所得可免稅外，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）亦屬課稅所得，（詳閱上文「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 certain tax-exempt foreign-source dividend income (see "Basis," above).

2.4 稅率 Rate

2.4.1 一般稅率 General

標準公司所得稅率為 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 income 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，將適用標準公司所得稅率 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 income 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》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, 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（對於資本投資給予 60% 至 100% 的減免可適用十年）；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, available for 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 5,000 First 5,000	0%
	次 15,000 (5,001-20,000) Next 15,000 (5,001-20,000)	1%
	次 15,000 (20,001-35,000) Next 15,000 (20,001-35,000)	3%
	次 15,000 (35,001-50,000) Next 15,000 (35,001-50,000)	6%
	次 20,000 (50,001-70,000) Next 20,000 (50,001-70,000)	11%
	次 30,000 (70,001-100,000) Next 30,000 (70,001-100,000)	19%
	次 300,000 (100,001-400,000) Next 300,000 (100,001-400,000)	25%
	次 200,000 (400,001-600,000) Next 200,000 (400,001-600,000)	26%
	次 1,400,000 (600,001-2 百萬) Next 1,400,000 (600,001-2 million)	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%
特定股利所得與盈餘分配稅率 Tax rate for certain dividend income and profit distributions		2%

4.1 稅務居住者身分 Residence

個人若在一個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，且能與前一年度或次一年度至少連續 182 天的居留期間連結，亦可認定為稅務居住者。

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 the immediately preceding or subsequent 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（該項免稅預計將延長至 2030 年 12 月 31 日，但相關修訂尚未公告）。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 through 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 through 31 December 2026 is tax exempt if the conditions of "option A" or "option B" are fulfilled (the exemption is expected to be extended through 31 December 2030, but this has not yet been gazetted). 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。除特定境外股利所得可免稅外，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亦屬應稅，（詳閱上文「課稅基礎」）。

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。

自 2026 課稅年度起，有限責任合夥組織向個人合夥人（包括居住者及非居住者個人）支付、入帳或分配來源於馬來西亞且超過 10 萬令吉的利潤（不論以現金或實物形式），須按 2% 的稅率課稅。支付、入帳或分配予個人合夥人但不超過 10 萬令吉之利潤則免稅。

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 certain tax-exempt foreign-source dividend income (see "Basis," above).

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.

Effective as from YA 2026, profits derived from Malaysia that exceed MYR 100,000 and that are paid, credited, or distributed (whether in cash or in kind) by a limited liability partnership to individual partners (including resident and nonresident individuals) are subject to tax at a rate of 2%. Profits not exceeding MYR 100,000 that are paid, credited, or distributed to individual partners by a limited liability partnership are 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單一稅率 30% 課稅。個人合夥人自有限責任合夥取得之特定股利所得及盈餘分配按 2% 的稅率課稅 (詳閱上文「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 and profit distributions received by individual partners from a limited liability partnership are 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

稅務年度為日曆年度。

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、經銷商或分銷商在前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，否則一般對動產租金和支付給非居住者的在馬來西亞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馬來西亞境外提供服務的費用，免徵扣繳稅款。

A 10% withholding tax generally applies to payments for the rental of movable property and to service fees paid to a nonresident for services rendered in Malaysia (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 outside Malaysia 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)，而因於馬來西亞提供服務而歸屬於 PE 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)。係因於馬來西亞提供服務而歸屬於 PE 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 services rendered in Malaysia 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 services rendered in Malaysia 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 行動計畫 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

沒有反混合錯配規則。

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

減免稅率	0%/5% (銷售稅, 一般而言)
Reduced rate	0%/5% (sales tax, in general)
	6% (服務稅)
	6% (service tax)

8.1 應稅交易 Taxable transactions

馬來西亞對特定貨物和服務徵收銷售稅或服務稅。銷售稅徵收於在馬來西亞製造或進口的應稅貨物(有例外)。服務稅徵收於規定的應稅服務,包括數位服務、國內航空客運、電信服務、住宿提供、餐飲服務、健康和保健中心以及高爾夫俱樂部的服務、特定專業服務、貨物配送服務(包括電子商務平台提供的配送服務),以及租賃或出租服務。

馬來西亞消費者從馬來西亞境外任何人(供應商)取得的進口應稅服務也須繳納服務稅。符合註冊門檻(每年向馬來西亞消費者(包括企業和個人消費者)提供數位服務的營業額達 50 萬令吉)的國外數位服務提供者通常需要註冊並向服務接收者收取服務稅。如果國外數位服務提供者未在馬來西亞註冊或未計入服務稅,則接受服務的馬來西亞企業須按反向徵收機制計入服務稅。

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, delivery services for goods (including delivery services provided by e-commerce platforms), and rental or leasing services.

Imported taxable services acquired by a consumer in Malaysia from any person (vendor) outside Malaysia also are subject to service tax. Foreign providers of digital services that meet the registration threshold (MYR 500,000 per year of turnover from digital services provided to Malaysian consumers, including businesses and private consumers) generally are required to register and collect service tax from the service recipients. 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

針對應稅貨物標準銷售稅率為 10%；對規定的應稅貨物適用 5% 或特定稅率（例如，以每公升計算）。自 2025 年 7 月 1 日起，銷售稅的課稅範圍擴大，包括特定非必需品如進口高級貨物（如鮭魚和酪梨）。然而，提高後的銷售稅率細節尚未公布。標準服務稅率自 2024 年 3 月 1 日起從 6% 提高至 8%。

一般免徵銷售稅的貨物包括活體動物、未加工的食品和蔬菜、抗生素、特定機械、特定化學品和特定用於製造貨物的原材料。

標準服務稅稅率為 8%；然而，特定服務（餐飲服務、電信服務、停車位提供服務、物流服務）則適用 6% 的稅率。

The standard sales tax rate is 10% on taxable goods; a 5% rate or a specific rate (e.g., on a per liter basis) applies to certain taxable goods. Effective as from 1 July 2025, the scope of taxable goods for sales tax purposes has been expanded, including certain non-essential items such as imported premium goods (e.g., salmon and avocados). However, details of the increased sales tax rate have yet to be made available. The standard service tax rate increased from 6% to 8% as from 1 March 2024.

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.

The standard service tax rate is 8%; however, certain services (food and beverage services, telecommunication services, provision of parking place services, logistic services) are subject to a 6% rate.

8.3 稅籍登記 Registration

銷售稅和服務稅註冊的門檻一般為每年應稅貨物 / 應稅服務 50 萬令吉，餐廳除外，餐廳的門檻為每年應稅服務 150 萬令吉。

The threshold for sales tax and service tax registration generally is MYR 500,000 per annum of taxable goods/taxable services, except for restaurants, where the threshold is MYR 1.5 million per annum of taxable services.

8.4 申報和繳納 Filing and payment

銷售稅和服務稅應在應稅期間 (通常為兩個月) 結束後一個月內繳納給主管機關。如果進口應稅服務的服務稅根據反向徵收機制繳納給主管機關，則必須在馬來西亞企業服務接收者 (i) 向外國供應商付款，或 (ii) 收到外國供應商發票的月份之後的一個月內繳納，以較早者為準。

如果有註冊的國外數位服務提供者需要計入服務稅，服務稅應在應稅期間 (通常為三個月) 結束後一個月內繳納給海關當局。

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 foreign vendor, or (ii) receives the invoice from the foreign 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 社會保險及薪酬稅 Social contributions and payroll taxes

雇主和員工都需要向社會保障組織 (SOCSCO) 繳納保費。雇主一般為每位在 SOCSCO 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 (SOCSCO). The employer generally contributes 1.75% of the remuneration for each employee registered with the SOCSCO. 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 per month) to the Employment Insurance System (EIS).

9.2 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.

9.3 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.

9.4 轉讓稅 Transfer tax

除印花稅外，沒有移轉稅。

There is no transfer tax, except for stamp duty.

9.5 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。自 2026 年 1 月 1 日起，將實施印花稅自行評估系統。

Stamp duty is imposed at rates between 1% and 4% of the value of property transfers, and at 0.3% on share transaction documents. Effective as from 1 January 2026, a stamp duty self-assessment system is introduced.

9.6 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.

9.7 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

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。

Residents, including foreign corporations operating in the Philippines, may freely buy and sell foreign currency. The import and export of foreign currency are permitted 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 the corporation (stock/nonstock), partnership, sole proprietorship, regional headquarters, regional operating headquarters, representative office, and branch 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

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. When computing taxable income for the taxable quarter/year, corporations may elect to use the optional standard deduction (OSD) in lieu of itemized deductions. The OSD may not exceed 40% of total gross income and, once an election 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 from 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 corporate income tax liability. Any MCIT that exceeds the regular corporate income tax liability may be carried forward and credited against the regular corporate income tax payable 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 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不論出售非上市菲律賓國內公司或境外公司股份所取得之利得，係按 15% 稅率課徵資本利得稅。不論出售上市菲律賓公司或境外公司之股份所取得之收益，應按總售價之 0.1% 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 or foreign corporation that is not traded on a stock exchange, whether domestic or foreign, are subject to a 15% capital gains tax. Gains on the sale of shares listed and traded on a stock exchange, whether domestic or foreign, are taxed at 0.1% 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曆年制（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	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。

曾被認定為非居住者之公民，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。

在計算各課稅季度 / 年度課稅所得之扣除額時，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) 替代列舉扣除額。OSD 以不超過總銷售額 / 收入之 40% 為限，且一旦選擇採用 OSD，該課稅年度即不得變更申報。

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

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」，請參閱下文「其他公司稅與個人稅」中的「其他」）。

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 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" under "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。出售國內或境外非上市公司股票之資本利得按 15% 稅率課稅。出售國內或境外上市公司之股份所得按總售價之 0.1% 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. Capital gains derived from the sale of shares in a domestic or foreign corporation not traded on a stock exchange are taxed at rate of 15%. Gains derived from the sale of shares listed and traded on a stock exchange, whether domestic or foreign, are taxed at 0.1% 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。

The tax year is the 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 employment 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 employment income is withheld monthly by the employer at progressive rates from 0% to 35% depending on the level of income.

Single or married individuals who receive employment 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	20%	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予扣繳。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。支付予非居住者之股利扣繳稅率可依適用之租稅協定降低。

Dividends paid to a resident corporation are exempt from withholding 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 on dividends paid to nonresidents 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 20% 扣繳稅率 (自 2025 年 7 月 1 日起由 15% 調升)；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 20% (increased from 15% as from 1 July 2025) also 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.

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。支付予 NRA-NETB 之權利金應按 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%. A 25% withholding tax applies to 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 service 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

分支機構將稅後盈餘匯予國外總公司應按 15% 稅率課徵分支機構盈餘稅，但由菲律賓經濟特區管理局登記之營業活動所產生之盈餘不在此限。

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

6.6 其他 Other

支付予非居住者之其他款項可能須扣繳 (例如：管理服務費按 25% 扣繳、與船舶相關之特定款項按 4.5% 扣繳、與飛機、機械及其他設備相關之特定款項按 7.5% 扣繳)。扣繳稅率可依適用之租稅協定降低，但須取得國稅局之確認函。

Other payments to nonresidents may be subject to withholding tax (e.g., management fees at 25%; certain payments related to vessels at 4.5%; certain payments related to aircraft, machinery, and other equipment at 7.5%). Rates may be reduced under an applicable 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 method, 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%

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。

A 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 may choose to file monthly returns. A domestic corporation and its domestic branches may file a single VAT return.

8.5 其他 Other

8.5.1 營業稅數位服務 VAT on digital services

自 2025 年 6 月 2 日起，數位服務提供者 (DSPs)，居住者及非居住者均須就向菲律賓客戶銷售數位服務課徵營業稅。針對非居住者之數位服務提供者 (NRDSPs)，企業對企業 (B2B) 交易由買方負責申報繳納；企業對消費者 (B2C) 交易則由 NRDSP 負責申報繳納。數位教育服務與銀行服務等項目除外。

As from 2 June 2025, digital service providers (DSPs), both resident and nonresident, must impose VAT on the sale of digital services to Philippine customers. For nonresident digital service providers (NRDSPs), the liability to remit VAT rests with the buyer for business-to-business (B2B) transactions, while the NRDSP is liable to remit the VAT arising from business-to-consumer (B2C) transactions. Exemptions apply to transactions involving digital educational and banking services.

8.5.2 電子發票 Electronic invoicing

從事電子商務或網路交易之納稅義務人、大型納稅義務人，以及已登記使用電腦化會計系統 (CAS)、電腦化帳簿 (CBA) 及其會計紀錄 (含電子發票系統「e-invoicing」) 或其他開立發票軟體之納稅人，需於 2026 年 12 月 31 日前開始開立電子發票。

Taxpayers engaged in e-commerce or internet transactions, large taxpayers, and taxpayers registered to use the computerized accounting system (CAS), computerized books of accounts (CBA) with accounting records (with electronic invoicing ("e-invoicing")), and other invoicing software, are required to issue e-invoices by 31 December 2026.

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 社會保險及薪酬稅 Social contributions and payroll taxes

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 資本稅 Capital duty

無資本稅。

There is no capital duty.

9.3 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.

9.4 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% 課徵地方財產移轉稅。

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.

9.5 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.

9.6 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.

9.7 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.

9.8 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 Customs



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