

受僱所得適用所得稅協定減免檢核表

Self-Assessment for Claiming Exemption on Employment Income under Avoidance of Double Taxation Agreements (DTAs)

第一部分、基本資料 I. Income Recipient Information			
所得人姓名 Name (First Name, Middle Name, Family Name)			
統一證號或稅籍編號 ARC No. or Tax Code		國籍 Nationality	
他方締約國稅務識別碼 Tax Identification Number (TIN) of the other Contracting State	(他方締約國未核發 TIN 者免填。If not issued, leave this field blank.)		
居留地址 Residence address			
適用所得稅協定及條文 The applicable DTA and its provisions	依中華民國與_____ (他方締約國國名) 所得稅協定第_____條。 In accordance with the provisions of Article_____of the DTA between the R.O.C. and _____(the other Contracting State). (中華民國已生效所得稅協定請參見財政部網站—所得稅協定專區。For information about the R.O.C.'s DTAs, please refer to the Treaty Network section of the Ministry of Finance website.)		
所得年度 Year of income			
所得年度是否為他方締約國之居住者 Were you a tax resident of the other Contracting State in the year of income?	<input type="checkbox"/> 是 Yes (請提供「他方締約國稅務機關出具之居住者證明」。Please provide “Resident certificate issued by the tax authority of the other Contracting State”) <input type="checkbox"/> 否 No (他方締約國居住者身分認定，請參見 OECD 網站 AEOI-Tax Residency 專區。For the determination of residency for tax purposes in the other Contracting State, please refer to AEOI/ Tax Residency section of OECD website.)		
所得年度是否為中華民國之居住者 Were you a tax resident of the R.O.C. in the year of income?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No (中華民國居住者身分認定，請參見所得稅法第 7 條規定。For the determination of residency for tax purposes in the R.O.C., please refer to Article 7 of the Income Tax Act.)		

第二部分、所得人在中華民國境內提供受僱勞務資訊

II. Information in respect of the employment which was exercised by the income recipient in the territory of the R.O.C.

<p>受僱合約資訊 Employment contract information (請提供「聘僱合約影本」。 Please provide "Photocopy of employment contract.")</p>	<p>雇主名稱 Employer :</p> <p>雇主地址 Employer address :</p> <p>受僱期間 Employment period : 自_____年_____月_____日至_____年_____月_____日止， 或其他情形_____。 From ___(M)___(D), ___(Y) to ___(M)___(D), ___(Y), or other_____.</p> <p>受僱內容，例如職稱、工作內容、要求執行工作、參與計畫的工作成果歸屬及工作匯報對象等 Employment Details, including the position or job title, responsibilities, assigned tasks, scope of work, results or deliverables, and the reporting line or supervisor to whom you report:</p> <p>所得年度受僱所得總金額 Total amount of employment remuneration for the year of income: 幣別 Currency :</p>
<p>在中華民國境內提供勞務係因履約或其他契約或法律安排者（未有此情形者免填） The service rendered under the employment which was exercised within the territory of the R.O.C. is for fulfilling a contract for service between your employer and other enterprises, or for fulfilling other contracts or legal arrangements (if not applicable, leave blank)</p>	<p><input type="checkbox"/> 為履行雇主與其他企業之合約（履約）者 For fulfilling a contract for service between your employer and other enterprises : 1.履約對象 The enterprise to which the service was rendered : 2.履約內容 Describe the rendered service : 3.履約期間 Period of service under the contract :</p> <p><input type="checkbox"/> 為履行其他契約或法律安排者 For fulfilling other contracts or legal arrangements : 1.服務對象 The person to which the service was rendered : 2.服務內容 Describe the rendered service : 3.服務期間 Period of service under the contract or legal arrangement :</p>

<p>所得年度在中華民國境內實際執行受僱勞務情形</p> <p>Describe the circumstances in relation to the employment that was actually being exercised in the territory of the R.O.C.</p>	<p>(請簡述，例如在中華民國境內提供勞務之實際居留天數、提供之勞務對總勞務之貢獻度 Please describe your circumstances, e.g., the days of the actual presence for the employment which was being exercised in the territory of the R.O.C., the ratio of the contribution attributed to the employment which was being exercised in the territory of the R.O.C.)</p>
<p>第三部分、所得人在中華民國境內之居留及其他與受僱勞務所得減免相關之情形</p> <p>III. Residence within the territory of the R.O.C. and other circumstances in relation to the exemption from tax concerning the income from employment of the income recipient</p>	
<p>所得人於中華民國境內持續居留或合計居留天數是否超過所得稅協定規定之門檻？</p> <p>Do the aggregated days of your presence in the territory of the R.O.C. exceed the threshold prescribed in the provision of the DTA?</p>	<p><input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No</p> <p>所得年度居留天數，_____天</p> <p>Number of days spent in the year of income, _____days.</p> <p><input type="checkbox"/> 依我國與印尼、馬來西亞、巴拉圭、新加坡、南非、瑞士或越南所得稅協定規定申請減免者，於所得年度內居留天數合計不超過 183 天。In the case that claiming the exemption from tax is in accordance with the provisions of the DTA concluded between the R.O.C. and Indonesia, Malaysia, Paraguay, Singapore, South Africa, Switzerland, or Vietnam, the total number of days of residence within the year of income does not exceed 183 days.</p> <p><input type="checkbox"/> 依我國與澳大利亞、奧地利、比利時、加拿大、捷克、丹麥、史瓦帝尼、法國、甘比亞、德國、匈牙利、印度、以色列、義大利、日本、吉里巴斯、韓國、盧森堡、荷蘭、北馬其頓、紐西蘭、波蘭、沙烏地阿拉伯、塞內加爾、斯洛伐克、瑞典、泰國或英國所得稅協定申請減免者，於所得年度開始或結束之任何 12 個月期間內，在中華民國持續或合計居留天數不超過 183 天，請提供下列資訊： In the case that claiming the exemption from tax is in accordance with the provisions of the DTA concluded between the R.O.C. and Australia, Austria, Belgium, Canada, Czech Republic, Denmark, Eswatini, France, Gambia, Germany, Hungary, India, Israel, Italy, Japan, Kiribati, Korea, Luxembourg, the Netherlands, North Macedonia, New Zealand, Poland, Saudi Arabia, Senegal, Slovakia, Sweden, Thailand, or the UK, during any 12-month period commencing or ending in the year of income, if the total number of days of residence does not exceed 183 days, please provide the following information:</p> <p> ■ 所得年度前一年及次一年度居留天數分別為 _____、_____ 天。Number of days spent in the year immediately preceding and after the year of income, _____、_____days.</p>

<p>報酬是否為中華民國雇主所給付或代表該雇主給付？ Is the remuneration paid by, or on behalf of, an employer who is a resident of the territory of the R.O.C.?</p>	<p><input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No</p>																		
<p>報酬是否由雇主於中華民國境內之常設機構或固定處所負擔？ Is the remuneration borne by a Permanent Establishment (PE) or a Fixed Base (if any) which the employer has in the territory of the R.O.C.?</p>	<p><input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No (請提供「境外雇主聲明書」。Please provide “Declaration of employer abroad.”) (常設機構定義請參見適用之租稅協定「常設機構」條文，考慮因素可能包括： 1. 境外雇主在臺是否設有常設機構如分公司、辦事處？ 2. 所得人在臺提供勞務時，是否有固定辦公處所？ 3. 適用之租稅協定有服務型常設機構規定者，雇主是否透過其他員工或其他雇用之人員為同一或相關計畫案提供服務（包含諮詢服務）？ For the definition of PE, please refer to the Article “Permanent Establishment” under the applicable DTA. The considerations include but are not limited to: 1. Does the employer abroad have any PE such as a branch or office in the R.O.C.? 2. Do you have any fixed workplace in the R.O.C.? 3. If the applicable DTA contains a service PE provision, do any employees or other personnel or persons engaged by the employer for the same or a connected project provide services (including consultancy services)?</p> <table border="1" data-bbox="560 1330 1430 1872"> <tr> <td colspan="3" data-bbox="560 1330 1430 1458"> <p>同年度相同或相關計畫之其他人員 Other personnel involved in the same or connected project within the year of income</p> </td> </tr> <tr> <td colspan="3" data-bbox="560 1458 1430 1626"> <p>相同或相關計畫 工作內容 Scope of work for the same or connected project</p> </td> </tr> <tr> <td data-bbox="560 1626 748 1715"> <p>姓名 Name</p> </td> <td data-bbox="748 1626 1080 1715"> <p>居留證號/稅籍編號 ARC NO./Code NO.</p> </td> <td data-bbox="1080 1626 1430 1715"> <p>服務期間 Service Period</p> </td> </tr> <tr> <td data-bbox="560 1715 748 1767"> </td> <td data-bbox="748 1715 1080 1767"> </td> <td data-bbox="1080 1715 1430 1767"> </td> </tr> <tr> <td data-bbox="560 1767 748 1818"> </td> <td data-bbox="748 1767 1080 1818"> </td> <td data-bbox="1080 1767 1430 1818"> </td> </tr> <tr> <td data-bbox="560 1818 748 1872"> </td> <td data-bbox="748 1818 1080 1872"> </td> <td data-bbox="1080 1818 1430 1872"> </td> </tr> </table>	<p>同年度相同或相關計畫之其他人員 Other personnel involved in the same or connected project within the year of income</p>			<p>相同或相關計畫 工作內容 Scope of work for the same or connected project</p>			<p>姓名 Name</p>	<p>居留證號/稅籍編號 ARC NO./Code NO.</p>	<p>服務期間 Service Period</p>									
<p>同年度相同或相關計畫之其他人員 Other personnel involved in the same or connected project within the year of income</p>																			
<p>相同或相關計畫 工作內容 Scope of work for the same or connected project</p>																			
<p>姓名 Name</p>	<p>居留證號/稅籍編號 ARC NO./Code NO.</p>	<p>服務期間 Service Period</p>																	

請注意，此部分3項問題答案均為「否」者，該所得人於中華民國境內提供勞務之報酬方得依所得稅協定規定適用免稅規定。Please note that the eligibility for the exemption on the employment remuneration conducted in the territory of the R.O.C. requires all responses in part III to be “No.”

第四部分、減免所得計算 IV. Computation of income for tax exemption

第五部分、其他補充事項 V. Other supplemental facts or statements

第六部分、應檢附文件 VI. Required documents

1. 居留證影本 Photocopy of ARC (if holding)
2. 護照影本 Photocopy of valid passport
3. 他方締約國稅務機關出具之居住者證明 Resident certificate issued by the tax authority of the other Contracting State
4. 聘僱合約影本 Photocopy of employment contract
5. 境外雇主聲明書 Declaration of employer abroad
6. 其他相關文件 Other relevant documentation

本檢核表及應檢附文件，請併同外僑綜合所得稅申報書檢送居留地址所轄國稅局
Please submit this form and required documents along with individual income tax return of the filing year to the jurisdictional tax office.

所得人或代理人簽章 Income recipient's or the agent's signature :

聯絡人 Contact person :

聯絡電話 Telephone No. :

聯絡地址 Address :

電子郵件 E-mail Address :

日期 Date : _____年(Year)_____月(Month)_____日(Day)