

受僱所得適用所得稅協定減免檢核表

Form for Self-evaluation on Income from Employment Applying for the Reduction in or Exemption from Tax under the Provisions of an Agreement for the Avoidance of Double Taxation with Respect to Taxes on Income (DTA)

一、基本資料 I. Basic Information			
所得人姓名 Name of the income recipient	中文 Chinese : 英文 English :		
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。Please skip this column if the other Contracting State doesn't issue a TIN. )		
居留地址 Residence address	中文 Chinese : 英文 English :		
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 _____(name of the other Contracting State). ( 中華民國已生效所得稅協定請參見財政部網站，網址為 <a href="https://www.mof.gov.tw/Detail/Index?nodeid=191&amp;pid=82769&amp;rand=1372">https://www.mof.gov.tw/Detail/Index?nodeid=191&amp;pid=82769&amp;rand=1372</a> 。 For information about the R.O.C.'s DTAs, please refer to the website of the Ministry of Finance at <a href="https://www.mof.gov.tw/Eng/Detail/Index?nodeid=264&amp;pid=82780">https://www.mof.gov.tw/Eng/Detail/Index?nodeid=264&amp;pid=82780</a> . )		
所得年度 Year of income	____年 Year		
所得年度是否為他方締約國之居住者 Is the income recipient 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，網址為 <a href="https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/">https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/</a> 。 For the determination of residency for tax purposes in the other Contracting State, please refer to the website of the OECD at <a href="https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/">https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/</a> . )		
所得年度是否為中華民國之居住者 Is the income recipient 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，網址為 <a href="https://law.moj.gov.tw/LawClass/LawSearchContent.aspx?pcode=G0340003&amp;norge=7">https://law.moj.gov.tw/LawClass/LawSearchContent.aspx?pcode=G0340003&amp;norge=7</a> 。 For the determination of residency for tax purposes in the R.O.C., please refer to Article 7 of the Income Tax Act at <a href="https://law.moj.gov.tw/ENG/LawClass/LawSearchContent.aspx?">https://law.moj.gov.tw/ENG/LawClass/LawSearchContent.aspx?</a>		

	<a href="#">pcode=G0340003&amp;norge=7.</a> )
二、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.	
受僱合約資訊 Information in the employment contract (請提供「聘僱合約影本」。Please provide "Photocopy of employment contract.")	雇主名稱 Name of employer :  雇主地址 Address of employer :
	受僱期間 Period of employment : 自____年____月____日至____年____月____日止， 或其他情形_____。 From____ (M)____ (D),____ (Y) to____ (M)____ (D),____ (Y), or other_____.
	受僱內容，例如工作內容、要求執行工作等 Describe the contents of employment, e.g., job specification, nature of the work required to be performed :
	所得年度受僱所得總金額 Amount of income derived from employment in the year of income : 幣別 Currency :
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 (please skip this part if not applicable)	<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 :
	<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 :
所得年度在中華民國境內實際執行受僱勞務情形 Describe the situation in	(請簡述，例如在中華民國境內提供勞務之實際居留天數、提

relation to the employment which was actually being exercised in the territory of the R.O.C. during the year of income	供之勞務對總勞務之貢獻度 Please describe your situation, 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.)
三、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 III. Residence within the territory of the R.O.C. and other circumstances in relation to the reduction in or exemption from tax concerning the income from employment of the income recipient	
所得年度或所得年度開始或結束之任何 12 個月期間在中華民國居留天數 Number of days the income recipient was present in the territory of the R.O.C. in the year of income or in any 12-month period commencing or ending in the year of income concerned	<div data-bbox="528 575 1437 920"> <input type="checkbox"/> 依我國與<u>印尼</u>、<u>馬來西亞</u>、<u>巴拉圭</u>、<u>新加坡</u>、<u>南非</u>、<u>瑞士</u>或<u>越南</u>所得稅協定規定申請減免者，請提供所得年度居留天數，_____天。In the case that the application for the deduction in or 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, please state number of days spent in the year of income, _____days.         </div> <div data-bbox="528 927 1437 1832"> <input type="checkbox"/> 依我國與<u>澳大利亞</u>、<u>奧地利</u>、<u>比利時</u>、<u>加拿大</u>、<u>丹麥</u>、<u>史瓦帝尼</u>、<u>法國</u>、<u>甘比亞</u>、<u>德國</u>、<u>匈牙利</u>、<u>印度</u>、<u>以色列</u>、<u>義大利</u>、<u>日本</u>、<u>吉里巴斯</u>、<u>盧森堡</u>、<u>荷蘭</u>、<u>北馬其頓</u>、<u>紐西蘭</u>、<u>波蘭</u>、<u>塞內加爾</u>、<u>斯洛伐克</u>、<u>瑞典</u>、<u>泰國</u>、<u>英國</u>或<u>捷克</u>所得稅協定申請減免者，請至少提供下列資訊參考 In the case that the application for the deduction in or exemption from tax is in accordance with the provisions of the DTA concluded between the R.O.C. and Australia, Austria, Belgium, Canada, Denmark, Eswatini, France, Gambia, Germany, Hungary, India, Israel, Italy, Japan, Kiribati, Luxembourg, the Netherlands, North Macedonia, New Zealand, Poland, Senegal, Slovakia, Sweden, Thailand, UK or Czech Republic , please at least provide the following information for consideration :            1. 所得年度前一年度居留天數，_____天。Number of days spent in the year immediately preceding the year of income, _____days.            2. 所得年度居留天數，_____天。Number of days spent in the year of income, _____days.            3. 所得年度次一年度居留天數，_____天。Number of days spent in the year immediately after the year of income, _____days.         </div>
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？ Do the aggregated days of	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No (請注意，於前欄勾選第 2 個項目為計算居留天數依據者，該項目所列 3 個 12 個月期間天數計算係屬列舉。其經實際計算於所得年度前一年度至所得年度後一年度期間中，所得人有任一 12

<p>the presence of the income recipient in the territory of the R.O.C. exceed the threshold prescribed in the provision of the DTA?</p>	<p>個月期間居留天數等於或大於所得稅協定所訂天數者，本欄因所得人超過門檻應勾選「是」。Please be aware that if you checked the second box for the calculation of number of days spent in the previous column, the three 12-month periods listed there is for demonstration purpose and is not exhaustive for making your claim under this column. In the case that number of days spent by the income recipient in one of the 12-month periods commencing from the year immediately preceding the year of income to the year immediately after the year of income is being calculated as equal to or greater than the number of days prescribed under the provision of the DTA, the income recipient exceeds that threshold and the “yes” box is required to be checked in this column.)</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. 適用之租稅協定是否有服務型常設機構規定？ 4. 前項為肯定者，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. Does the income recipient have any fixed work place in the R.O.C.? 3. Is there a service PE provision under the applicable DTA? 4. If your answer is yes to item 3, 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>
<p>請注意，第三部分3項問題答案均為「否」者（居留天數未超過所得稅協定規定之門檻、報酬非由中華民國雇主給付或代表該雇主給付、報酬非由雇主於中華民國境內常設機構或</p>	

固定處所負擔），該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 income recipient may enjoy the exemption from tax regarding the remuneration in question that he/she derived from the employment which was exercised in the territory of the R.O.C., only if the answer to each of the three yes-no questions listed in part III is checked with a “No” (The aggregated days in the territory of the R.O.C. do not exceed the threshold prescribed in the provision of the DTA; the remuneration is not paid by, or on behalf of, an employer who is a resident of the territory of the R.O.C.; the remuneration is not borne by a PE or a Fixed Base which the employer has in the territory of the R.O.C.).

四、減免所得計算 IV. Computation of income for tax reduction or exemption

五、其他補充事項 V. Other supplemental facts or statements

六、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 documentations

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)