

法規名稱：外國特定專業人才減免所得稅辦法

**Regulations Governing Reduction and Exemption of
Income Tax of Foreign Special Professionals**

沿革：中華民國一百零七年一月三十日財政部台財稅字第
10704515900 號令訂定發布全文 8 條

Promulgated by Decree No. 10704515900 issued by the Ministry
of Finance on January 30, 2018.

條文	條文英譯
第一條 本辦法依外國專業人才延攬及僱用法(以下簡稱本法)第九條第三項規定訂定之。	Article 1 These Regulations are enacted pursuant to the provisions set out in Paragraph 3, Article 9 of the Act for the Recruitment and Employment of Foreign Professionals (hereinafter referred to as the "Act").
第二條 本辦法所稱外國特定專業人才，指外國專業人才中具有中央目的事業主管機關依本法第四條第二款規定公告之中華民國(以下簡稱我國)所需科技、經濟、教育、文化、藝術、體育及其他領域之特殊專長者。 本辦法所稱專業工作，指本法第四條第四款規定之工作。	Article 2 The term "foreign special professional" in these Regulations shall refer to a foreign professional who possesses special expertise needed by the Republic of China (hereinafter referred to as "R.O.C.") in science & technology, the economy, education, culture, the arts, sports, and other fields, as announced by the central competent authority pursuant to the provisions set out in Subparagraph 2, Article 4 of the Act. The term "professional work" in these Regulations shall refer to the work set forth in Subparagraph 4, Article 4 of the Act.
第三條 外國特定專業人才經認定具有中央目的事業主管機關公告之特殊專長及取得勞動部或教育部核發之外國特定專業人才聘僱(工作)許可文件，並符合下列各款條件者，得依本辦法規定申請適用本法第九條	Article 3 A foreign special professional who has been recognized to possess the special expertise announced by the central competent authority, has obtained the foreign special professional employment (work) permit document issued by the

租稅優惠：

- 一、因工作而首次核准在我國居留。
- 二、在我國從事與其經認定之特殊專長相關之專業工作。
- 三、於受聘僱從事專業工作之日前五年內，在我國無戶籍且非屬所得稅法規定之我國境內居住之個人。

外國特定專業人才依本法第八條向內政部移民署申請核發就業金卡，符合前項第一款及第二款條件，且於核發就業金卡之日前五年內在我國無戶籍且非屬所得稅法規定之我國境內居住之個人，其於就業金卡有效期間內受聘僱從事專業工作者，得申請適用本法第九條租稅優惠。

外國特定專業人才於受聘僱在我國從事專業工作前，曾經核准在我國居留者，其核准居留原因非屬從事專業工作者，不受第一項第一款首次

Ministry of Labor or by the Ministry of Education, and has met all of the following requirements is eligible for applying for the tax incentives under Article 9 of the Act:

1. He/she has for the first time been approved to reside in the R.O.C. for the purpose of work;
2. He/she has engaged in professional work related to the recognized special expertise in the R.O.C.;
3. During the five years prior to his/her employment engaged in professional work, he/she did not have household registration in the R.O.C. and was not an individual residing in the R.O.C. in accordance with the Income Tax Act.

If a foreign special professional has applied to the National Immigration Agency, Ministry of the Interior for the Employment Gold Card, met the requirements in the provisions of Subparagraphs 1 and 2 of the preceding paragraph, and did not have household registration in the R.O.C. and was not an individual residing in the R.O.C. in accordance with the Income Tax Act during the five years prior to his/her obtaining the Employment Gold Card, he/she is eligible for applying for the tax incentives under Article 9 of the Act during the effective period of the Employment Gold Card and engagement in the professional work.

If a foreign special professional has been previously approved to reside in the R.O.C. before his/her employment engaged in the professional work in the

<p>核准之限制。</p>	<p>R.O.C., and such approval is not given on the ground of his/her engagement in the professional work, he/she shall not be subject to the first-time approval requirement in Subparagraph 1, Paragraph 1 herein.</p>
<p>第四條 符合前條規定之外國特定專業人才，首次在我國居留滿一百八十三日且薪資所得超過新臺幣三百萬元之課稅年度起算三年內，各該課稅年度薪資所得超過新臺幣三百萬元部分之半數，免計入該年度綜合所得總額課稅，其取得屬所得基本稅額條例第十二條第一項第一款規定之所得，免計入個人基本所得額計算基本稅額。</p> <p>前項所稱起算三年，應自外國特定專業人才首次在我國居留滿一百八十三日且薪資所得超過新臺幣三百萬元之課稅年度起算，不以其依第五條規定申請適用本法第九條租稅優惠為起算時點。</p> <p>第一項薪資所得，指外國特定專業人才因從事前條第一項第二款專業工作，自境內及境外雇主取得應依</p>	<p>Article 4 For a foreign special professional who has met the requirements in the preceding Article, during the first three years starting from the year when he/she for the first time has resided in the R.O.C. for a full 183 days of the year and has had an annual salary income of over NT\$ 3 million, one half of the amount of the salary income exceeding NT\$ 3 million of each such year may be excluded from the gross amount of consolidated income of the year for the assessment of individual income tax liability, and if he/she has obtained the income set forth in the provisions of Subparagraph 1, Paragraph 1, Article 12 of the Income Basic Tax Act, such income may be excluded from the income basic tax.</p> <p>The term "first three years" in the preceding paragraph shall start in the year when the foreign special professional for the first time has resided in the R.O.C. for a period of 183 days or longer, and has had an annual salary income exceeding NT\$ 3 million. The first three years shall not start in the year when the foreign special professional starts to apply for the tax incentives under Article 9 of the Act in accordance with Article 5 herein.</p> <p>The term "salary income" in the first paragraph shall refer to the amount of aggregate salaries which may be</p>

<p>所得稅法及其他法律規定計入綜合所得總額課稅之薪資所得金額。</p> <p>外國特定專業人才於第一項三年期間有未在我國居留滿一百八十三日或薪資所得未超過新臺幣三百萬元之情形者，得依時序遞延留用至其他在我國工作期間內居留滿一百八十三日且薪資所得超過新臺幣三百萬元之課稅年度適用本法第九條規定減免所得稅，其合計適用年數以三年為限。</p> <p>前項所稱其他在我國工作期間，指該外國特定專業人才經許可受聘僱從事專業工作期間及展延聘僱許可之期間。</p> <p>第四項依時序遞延留用之期間，自首次符合第一項規定之年度起，依時序計算，不得中斷，並以五年為限。</p>	<p>calculated in gross amount of consolidated income paid by onshore and offshore employers in accordance with the Income Tax Act and other applicable laws for the foreign special professional's engagement of the professional work under the provisions of Subparagraph 2, Paragraph 1, Article 3 herein.</p> <p>If a foreign special professional has not resided in the R.O.C. for a period of 183 days or does not have an annual salary income of more than NT\$3 million within the three-year period set forth in the first paragraph, the reduction and exemption of the taxes under Article 9 of the Act may be deferred to other employment periods in the R.O.C. for the year when he/she has resided in the R.O.C. for a period of 183 days and when his/her annual salary income exceeds NT\$ 3 million. The total number of years eligible for the reduction and exemption of taxes shall be limited to three years.</p> <p>The term "other employment periods in the R.O.C." in the preceding paragraph shall refer to the period a foreign special professional was engaged in professional work and the duration of extensions of a foreign special professional approved.</p> <p>The deferral period mentioned in the fourth paragraph above shall start from the year of the first-time in accordance with the first paragraph and continue without interruptions for a period not over five years.</p>
<p>第五條 符合前二條規定之外國特定專業人才應於依所得稅法第七十一</p>	<p>Article 5 A foreign special professional meeting the requirements in the preceding</p>

條第一項或第七十一條之一規定辦理符合本法第九條及本辦法規定要件之各該課稅年度綜合所得稅結算申報時，按規定格式及檢附下列文件向稅捐稽徵機關申請適用本法第九條租稅優惠：

一、依第三條第一項規定申請者：

- (一)因工作而首次核准在我國居留之證明文件。如有第三條第三項情形，應檢附前經核准居留原因非屬從事專業工作之相關證明文件。
- (二)勞動部或教育部核發之外國特定專業人才聘僱(工作)許可文件影本。
- (三)從事與其經認定之特殊專長相關之專業工作聘僱合約或其他足資證明之文件。

二、依第三條第二項規定申請者：

- (一)因工作而首次核准在我國居留之證明文件。如有第三條第三項情形，應檢附前經核准居留原因非屬從事專業工作之相關證明文件。
- (二)從事與其經認定之特殊專長相關之專業工作聘僱合約或其他

two Articles who would like to apply for the tax incentives under Article 9 of the Act shall file for the annual consolidated income tax returns in accordance with Paragraph 1, Article 71 or Article 71-1 of the Income Tax Act, and submit to the tax authority the following required documents:

1. If the foreign special professional is an applicant pursuant to Paragraph 1, Article 3 herein:

- (1) The supporting document of the first-time approval to reside in the R.O.C. for the purpose of work; if there is a situation in Paragraph 3, Article 3 herein, the supporting document showing the previous approval not related to the engagement of the professional work is required.
- (2) A photocopy of the foreign special professional employment (work) permit document issued by the Ministry of Labor or by the Ministry of Education.
- (3) An employment contract or another supporting document showing the employment engaged in professional work is related to the recognized special expertise.

2. If the foreign special professional is an applicant pursuant to Paragraph 2, Article 3 herein:

- (1) The supporting document of the first-time approval to reside in the R.O.C. for the purpose of work; if there is a situation in Paragraph 3, Article 3 herein, the supporting

<p>足資證明之文件。 (三)就業金卡影本。</p> <p>稅捐稽徵機關於審查前項申請時，如對外國特定專業人才在我國從事之專業工作是否與其經認定之特殊專長相關有疑義，得洽請中央目的事業主管機關提供意見協助認定。</p>	<p>document showing the previous approval not related to the engagement of the professional work is required.</p> <p>(2) An employment contract or another supporting document showing the employment engaged in professional work is related to the recognized special expertise.</p> <p>(3) A photocopy of the Employment Gold Card.</p> <p>When reviewing the application mentioned above, the tax authority may seek opinions and assistance from the central competent authority if it has any doubt regarding whether or not the foreign special professional's engagement of the professional work in the R.O.C. is related to his/her special expertise.</p>
<p>第六條 外國特定專業人才已依本辦法規定減免綜合所得稅及免計入個人基本所得基本稅額，嗣經稅捐稽徵機關查得有不符第三條及第四條規定條件者，依所得稅法及稅捐稽徵法有關規定辦理。</p>	<p>Article 6 If a foreign special professional has been eligible for the reduction or exemption of the consolidated income tax and income basic tax pursuant to these Regulations, but is later found by the tax authority not in compliance with the conditions in Articles 3 and 4 herein, his/her case shall be handled in accordance with the Income Tax Act and the Tax Collection Act.</p>
<p>第七條 香港或澳門居民依本法第二十條規定準用本法第九條規定申請適用租稅優惠，準用本辦法規定。</p>	<p>Article 7 These Regulations shall apply mutatis mutandis to residents of Hong Kong or Macau applying for the tax incentives set forth in Article 9 of the Act in accordance with Article 20 of the Act.</p>
<p>第八條 本辦法自本法施行之日施行。</p>	<p>Article 8 These Regulations herein shall come into force from the date of implementation of the Act.</p>