



# 外籍个人个人所得税汇算指南

## Guidelines for the Individual Income Tax Settlement of Foreign Individuals

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## QUESTION 1

什么是个人所得税综合所得年度汇算？

What is the annual individual income tax settlement for comprehensive income?





# 个人所得税综合所得年度汇算



2022年度终了后，居民个人（以下称纳税人）需要汇总2022年1月1日至12月31日（以下称纳税年度）取得的工资薪金、劳务报酬、稿酬、特许权使用费等四项所得（以下称综合所得）的收入额，减除费用6万元以及专项扣除、专项附加扣除、依法确定的其他扣除和符合条件的公益慈善事业捐赠后，适用综合所得个人所得税税率并减去速算扣除数，计算年度汇算最终应纳税额，再减去纳税年度已预缴税额，得出应退或应补税额，向税务机关申报并办理退税或补税。

**After the end of the year 2022, resident individuals (hereinafter referred to as “taxpayers”) shall consolidate the amount of income earned in four forms, namely, salary and wages, remuneration for personal services, author’s remuneration, and royalties (hereinafter referred to as “comprehensive income”) from January 1 to December 31, 2022 (hereinafter referred to as the “tax year”). From the comprehensive income, a deduction of 60,000 yuan, special deductions, itemized deductions for specific expenditures, other deductible items determined pursuant to law, and donations made to public welfare undertakings shall be made. To the balance after the above deductions, individual income tax rates shall be applied, and a quick calculation deduction shall be made. That will be the final tax payable for the annual tax settlement, from which the prepaid tax for the tax year shall be deducted to get the tax refundable or owed. According to the results, the taxpayers shall declare to the tax authorities and file a tax refund or repay the tax owed.**





# 个人所得税综合所得年度汇算



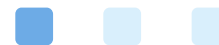
- ◆ 如果纳税人在2022年已依法预缴个人所得税且符合下列情形之一的，无需办理汇算：
- ◆ **No tax settlement is required for taxpayers who have prepaid individual income tax in 2022 pursuant to law and meet one of the following circumstances:**
  - ◆ (一) 汇算需补税但综合所得收入全年不超过12万元的；
  - ◆ **(I) The settlement indicates tax owed but the comprehensive income throughout the year does not exceed 120,000 yuan;**
  - ◆ (二) 汇算需补税金额不超过400元的；
  - ◆ **(II) Tax owed as indicated in the settlement does not exceed 400 yuan;**
  - ◆ (三) 已预缴税额与汇算应纳税额一致的；
  - ◆ **(III) The amount of prepaid tax is consistent with the tax payable in the settlement; and**
  - ◆ (四) 符合汇算退税条件但不申请退税的。
  - ◆ **(IV) Conditions for a tax refund are met but no refund application is filed.**



## QUESTION 2

哪些外籍个人需要办理个人所得税综合所得年度汇算？

What kind of foreign individuals shall file the annual tax settlement?





# 居民个人与非居民个人



- ◆ 概念：居民个人是指在中国境内有住所，或者无住所而一个纳税年度内在中国境内居住累计满一百八十三天的个人。
- ◆ **Definition: A resident individual refers to an individual who is domiciled in China, or an individual who is not domiciled in China but has resided in China for an aggregate of 183 days or more within a tax year.**
- ◆ 税法所称在中国境内有住所，是指因户籍、家庭、经济利益关系而在中国境内习惯性居住，习惯性居住并不是指实际的居住地或者在某一个特定时期内的居住地。
- ◆ **Being domiciled in China, as mentioned in the tax law, refers to habitual residence in China because of household registration, family, or economic involvements, instead of the actual residence or the residence in a particular period.**



# 居民个人与非居民个人



- ◆ 对于因学习、工作、探亲、旅游等原因而在境外居住，在这些原因消除后仍然回到中国境内居住的一个人，则中国为该纳税人的习惯性居住地，即该个人属于在中国境内有住所。对于境外个人仅因学习、工作、探亲、旅游等原因而在中国境内居住，待上述原因消除后该境外个人仍然回到境外居住的，其习惯性居住地不在境内，即使该境外个人在境内购买住房，也不会被认定为境内有住所的个人。
- ◆ **For individuals who reside outside China for studies, work, family visits, or tours, and will return to and reside in China after such activities, China shall be these taxpayers' habitual residence, which means the individuals are domiciled in China. For foreign individuals who reside in China for studies, work, family visits, or tours, and will return to and reside in their homeland after such activities, China shall not be their habitual residence. Even if such a foreign individual buys a house in China, he or she will be not recognized as an individual being domiciled in China.**





# 居民个人与非居民个人



- ◆ 无住所个人一个纳税年度内在中国境内累计居住天数，按照个人在中国境内累计停留的天数计算。在中国境内停留的当天满24小时的，计入中国境内居住天数，在中国境内停留的当天不足24小时的，不计入中国境内居住天数。
- ◆ **The total number of days of residence in China in a tax year for an individual not domiciled in China shall be the total number of days he or she stays in China. A day when an individual stays in China for 24 hours will be counted as one day of residence in China. A day when an individual stays in China for less than 24 hours will not be counted as one day of residence in China.**
- ◆ 应税所得范围：居民个人从中国境内和境外取得的所得，应依法缴纳个人所得税。
- ◆ **The scope of taxable income: Income received by a resident individual from within China and overseas shall be subject to individual income tax pursuant to law.**



# 居民个人与非居民个人



- ◆ 概念：非居民个人是指在中国境内无住所又不居住，或者无住所而一个纳税年度内在中国境内居住累计不满一百八十三天的个人。
- ◆ **Definition: A non-resident individual refers to an individual who is not domiciled in China and does not reside in China, or an individual who is not domiciled in China but has resided in China for less than an accumulated 183 days within a tax year.**
- ◆ 应税所得范围：非居民个人从中国境内取得的所得，依照相关规定缴纳个人所得税。
- ◆ **The scope of taxable income: Income received by a non-resident individual from within China shall be subject to individual income tax pursuant to applicable provisions.**
- ◆ 以上所称纳税年度，是指自公历一月一日起至十二月三十一日止。
- ◆ **A tax year, as mentioned above, shall start from January 1 and end on December 31 within a calendar year.**



# 居民个人与非居民个人





## QUESTION 3

外籍居民个人如何计算年度个人所得税综合所得应纳税款？

How shall foreign resident individuals calculate the tax payable for the annual tax settlement?





# 居民个人的境外所得



◆ 下列所得，为来源于中国境外的所得：

◆ **The following income is income from outside of China:**

◆ 1. 因任职、受雇、履约等在中国境外提供劳务取得的所得；

◆ **1. Income obtained from the provision of labor services outside of China due to appointments, employment, and performance of contracts;**

◆ 2. 中国境外企业以及其他组织支付且负担的稿酬所得；

◆ **2. Author's remuneration paid by enterprises and other organizations outside of China;**

◆ 3. 许可各种特许权在中国境外使用而取得的所得；

◆ **3. Income obtained from franchise royalties to be used outside of China;**

◆ 4. 在中国境外从事生产、经营活动而取得的与生产、经营活动相关的所得；

◆ **4. Income related to production and business activities obtained from production and business activities outside of China;**

◆ 5. 从中国境外企业、其他组织以及非居民个人取得的利息、股息、红利所得；

◆ **5. Interests, dividends, and bonuses obtained from enterprises, other organizations, and non-resident individuals outside of China;**



# 居民个人的境外所得



- ◆ 6. 将财产出租给承租人在中国境外使用而取得的所得；
- ◆ **6. Income obtained from leasing properties to the lessee for the use outside of China;**
- ◆ 7. 转让中国境外的不动产、转让对中国境外企业以及其他组织投资形成的股票、股权以及其他权益性资产（以下称权益性资产）或者在中国境外转让其他财产取得的所得。但转让对中国境外企业以及其他组织投资形成的权益性资产，该权益性资产被转让前三年（连续36个公历月份）内的任一时间，被投资企业或其他组织的资产公允价值50%以上直接或间接来自位于中国境内的不动产的，取得的所得为来源于中国境内的所得；
- ◆ **Income obtained from transactions of immovable properties outside of China, transactions of stocks, equity, and other equity assets derived from investments by overseas enterprises or other organizations, and transactions of other properties outside of China. However, in case of the transactions of equity assets derived from investments by overseas enterprises or other organizations, if more than 50% of the fair value of the assets of the invested companies or other organizations comes from the immovable property within China at any time within the first three years (36 consecutive calendar months) after the equity assets are transferred, the income shall be regarded as obtained from within China; and**
- ◆ 8. 中国境外企业、其他组织以及非居民个人支付且负担的偶然所得；
- ◆ **8. Incidental income paid by enterprises, other organizations, and non-resident individuals outside of China.**
- ◆ 9. 财政部、税务总局另有规定的，按照相关规定执行。
- ◆ **9. If the Ministry of Finance and the State Taxation Administration has specific provisions, such provisions shall prevail.**



## 居民个人的境外所得

- ◆ 居民个人来源于中国境外的综合所得、经营所得应当分别与境内综合所得、经营所得合并计算应纳税额；居民个人来源于境外的经营所得，按照个人所得税法及其实施条例的有关规定计算的亏损，不得抵减其境内或他国（地区）的应纳税所得额，但可以用来源于同一国家（地区）以后年度的经营所得按中国税法规定弥补；
- ◆ **Resident individuals' comprehensive income and income from business operations from outside of China shall be consolidated with the comprehensive income and income from business operations from within China, respectively, for the calculation of the tax payable. The loss on resident individuals' income from business operations from overseas calculated pursuant to applicable provisions of the Individual Income Tax Law and its implementing regulations shall not offset the resident individuals' taxable income from China or other countries (regions) but may be compensated by the income from business operations from the same country (region) in subsequent years pursuant to the provisions of the tax laws of China.**
- ◆ 居民个人来源于中国境外的利息、股息、红利所得，财产租赁所得，财产转让所得和偶然所得，不与境内所得合并，应当分别单独计算应纳税额。
- ◆ **Resident individuals' interests, dividends, bonuses, income obtained from leasing properties and transactions of properties, and incidental income from outside of China, shall not be consolidated with income from within China and shall be calculated separately for the tax payable.**



# 居民个人的境外所得



- ◆ 居民个人在一个纳税年度内来源于中国境外的所得，依照所得来源国家（地区）税收法律规定在中国境外已缴纳的所得税税额允许在抵免限额内从其该纳税年度应纳税额中抵免。
- ◆ **Income taxes on resident individuals' income from outside of China in a tax year that has been paid outside of China pursuant to tax laws and regulations of the source country (region) are allowed to offset a designated amount of the tax payable for the tax year.**





## QUESTION 4

外籍居民个人能够享受哪些税收优惠？

What tax benefits foreign resident individuals are entitled to?





# 居民个人的境外所得



## ◆ (一) 免税收入 Tax-Exempt Income

- ◆ 1、无住所个人一个纳税年度在中国境内累计居住满183天的，如果此前六年的任一年在中国境内累计居住天数不满183天或者单次离境超过30天，该纳税年度来源于中国境外且由境外单位或者个人支付的所得，免于缴纳个人所得税。
- ◆ **1. For individuals not domiciled in China who have resided in China for an aggregate of 183 days or more within a tax year, if they resided in China for an aggregate of fewer than 183 days or lived outside of China for more than 30 days in a single departure in any year among the preceding six years, their income from outside of China in the tax year and paid by overseas entities or individuals will be exempted for individual income tax.**
- ◆ 这里所称此前六年，是指该纳税年度的前一年至前六年的连续六个年度，此前六年的起始年度自2019年（含）以后年度开始计算。
- ◆ **The preceding six years mentioned herein refer to the six consecutive years from the first to the sixth year preceding the tax year. The starting year of the preceding six years shall be the year 2019 and later years.**



# 居民个人的境外所得



- ◆ 2、外籍个人以非现金形式或实报实销形式取得的住房补贴、伙食补贴、搬迁费、洗衣费。
- ◆ **2. Housing, meal, relocation, and laundry allowances obtained by foreign individuals in the non-cash form or in the form of actual reimbursement for actual costs.**
- ◆ 3、外籍个人按合理标准取得的境内、外出差补贴。
- ◆ **3. Allowances for domestic or international business trips obtained by foreign individuals as per reasonable standards.**
- ◆ 4、外籍个人取得的探亲费、语言训练费、子女教育费等，经当地税务机关审核批准为合理的部分。
- ◆ **4. The portion of the allowances for family visits, language training, and children's education obtained by foreign individuals approved as reasonable by the local tax authorities.**
- ◆ 可以享受免征个人所得税优惠待遇的探亲费，仅限于外籍个人在我国的受雇地与其家庭所在地（包括配偶或父母居住地）之间搭乘交通工具且每年不超过2次的费用。
- ◆ **Family visit allowance eligible to be exempted from individual income tax is limited to the expenses for no more than two trips of a foreign individual by means of transportation between the place of the individual's employment in China and his or her home (including the residence of his or her spouse or parents).**



# 税前扣除及税收优惠项目



- ◆ **(二) 专项附加扣除 Itemized Deductions for Specific Expenditures**
- ◆ 外籍个人符合居民个人条件的，可以选择享受个人所得税专项附加扣除，下列在纳税年度内发生的，且未申报扣除或未足额扣除的税前扣除项目，外籍居民个人可在年度汇算期间填报扣除或补充扣除：
- ◆ **Foreign individuals eligible as resident individuals may choose to enjoy itemized deductions for specific expenditures for individual income tax. The following pre-tax deductions that occurred in the tax year and have not been declared for deduction or not been fully deducted can be filed for deduction or supplementary deduction by foreign resident individuals during the annual individual income tax settlement:**
  - ◆ 1. 纳税人及其配偶、未成年子女符合条件的大病医疗支出；
  - ◆ **1. Eligible medical expenses for serious illness of the taxpayer, his or her spouse and minor children;**
  - ◆ 2. 纳税人符合条件的子女教育、继续教育、住房贷款利息或住房租金、赡养老人、3岁以下婴幼儿照护专项附加扣除，以及减除费用、专项扣除、依法确定的其他扣除；
  - ◆ **2. Eligible itemized deductions for expenditures for children's education, further education, housing loan interest or housing rent, elderly care, and care for infants under the age of 3, as well as deductions of fees, special deductions and other deductible items determined pursuant to law; and**



# 税前扣除及税收优惠项目



- ◆ 3. 纳税人符合条件的公益性捐赠。
- ◆ 3. Eligible donations made to public welfare undertakings by taxpayers.
- ◆ 同时取得综合所得和经营所得的纳税人，可在综合所得或经营所得中申报减除费用6万元、专项扣除、专项附加扣除以及依法确定的其他扣除，但不得重复申报减除。
- ◆ Taxpayers who obtain both comprehensive income and income from business operations may apply for a deduction of 60,000 yuan, special deductions, itemized deductions for specific expenditures, and other deductible items determined pursuant to law from either the comprehensive income or the income from business operations without repeated application for deductions.



# 税前扣除及税收优惠项目



## 温馨提示



2019年1月1日至2023年12月31日期间，外籍个人符合居民个人条件的，可以选择享受个人所得税专项附加扣除，也可以选择按照税法规定，享受住房补贴、语言训练费、子女教育费等津补贴免税优惠政策，但不得同时享受。

外籍个人一经选择，在一个纳税年度内不得变更。

## TIPS

**During the period from January 1, 2019, to December 31, 2023, foreign individuals eligible as resident individuals may choose to enjoy either itemized deductions for specific expenditures for individual income tax or the tax exemption policy for allowances for housing, language training, and children's education pursuant to the tax law. They shall not enjoy both benefits simultaneously.**

**Such a decision by a foreign individual shall not be changed within a tax year.**





# THANK YOU

