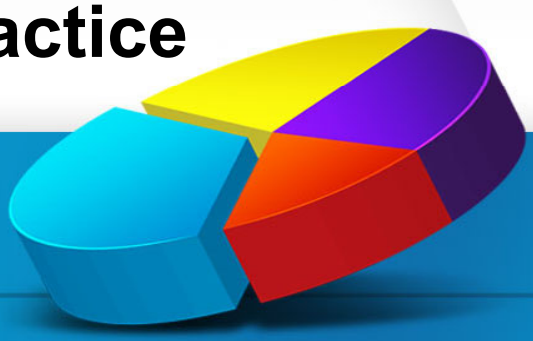
CTA – P5
Advanced Taxation Practice



Dr. David Pun
TIHK 2026

個人所得稅
Individual Income Tax

個 人 所 得 稅

居民 Resident

在中國境內有住所，或者無住所而一個納稅年度內在中國境內居住累計滿183天的個人，為居民個人。

Individuals who have a domicile in China or have no domicile but have lived in China for a total of 183 days in a tax year are resident individuals.

非居民 Non-Resident

在中國境內無住所又不居住，或者無住所而一個納稅年度內在中國境內居住累計不滿183天的個人，為非居民個人。

Individuals who do not have a domicile and do not live in China, or have no domicile but have lived in China for less than 183 days in a tax year, are non-resident individuals.

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住所 Domicile：

因戶籍、家庭、經濟利益關係而在中國境內習慣性居住的個人。

Individual habitually resides inside China due to reasons of household registration, family, economic interest.

習慣性居住 Habitually Resides：

指個人因學習、工作、探親等原因消除之後，沒有理由在其他地方繼續居留時，所要回到的地方。

A place where an individual must return to after studying, working, visiting relatives and other reasons.

時間 Time：

一個納稅年度實際居住天數累計超過183天。

The actual number of days of residence in a tax year exceeds 183 days.

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無住所個人一個納稅年度內在中國境內累計居住天數，按照個人在中國境內累計停留的天數計算。
The accumulative number of days of residence of a non-domiciled individual in a tax year is calculated based on the accumulative number of days the individual has stayed in China.

在中國境內停留的當天滿24小時的，計入中國境內居住天數，在中國境內停留的當天不足24小時的，不計入中國境內居住天數(2019年1月1日開始)。
Staying in China for more than 24 hours on the same day will be counted as the number of days of residence in China. Staying in China for less than 24 hours on the same day will not be counted as the number of days of staying in China (starting on January 1, 2019).

《關於在中國境內無住所的個人居住時間判定標準的公告》（財政部 稅務總局公告2019年第34號）

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在中國境內無住所的個人，在中國境內居住累計滿183天的年度連續不滿六年的，經向主管稅務機關備案，其來源於中國境外且由境外單位或者個人支付的所得，免予繳納個人所得稅。
Individuals, who do not have a domicile in China and have lived in China for a total of 183 days for less than 6 consecutive years, will be exempted from paying Individual Income Tax, after filing with tax authority.

在中國境內居住累計滿183天的任一年度中有一次離境超過30天的，其在中國境內居住累計滿183天的年度的連續年限重新起算。
If an individual leaves the country for more than 30 consecutive days in any year which he has lived for a total of 183 days, the counting for consecutive years in which he has lived in China for a total of 183 days shall be restarted.

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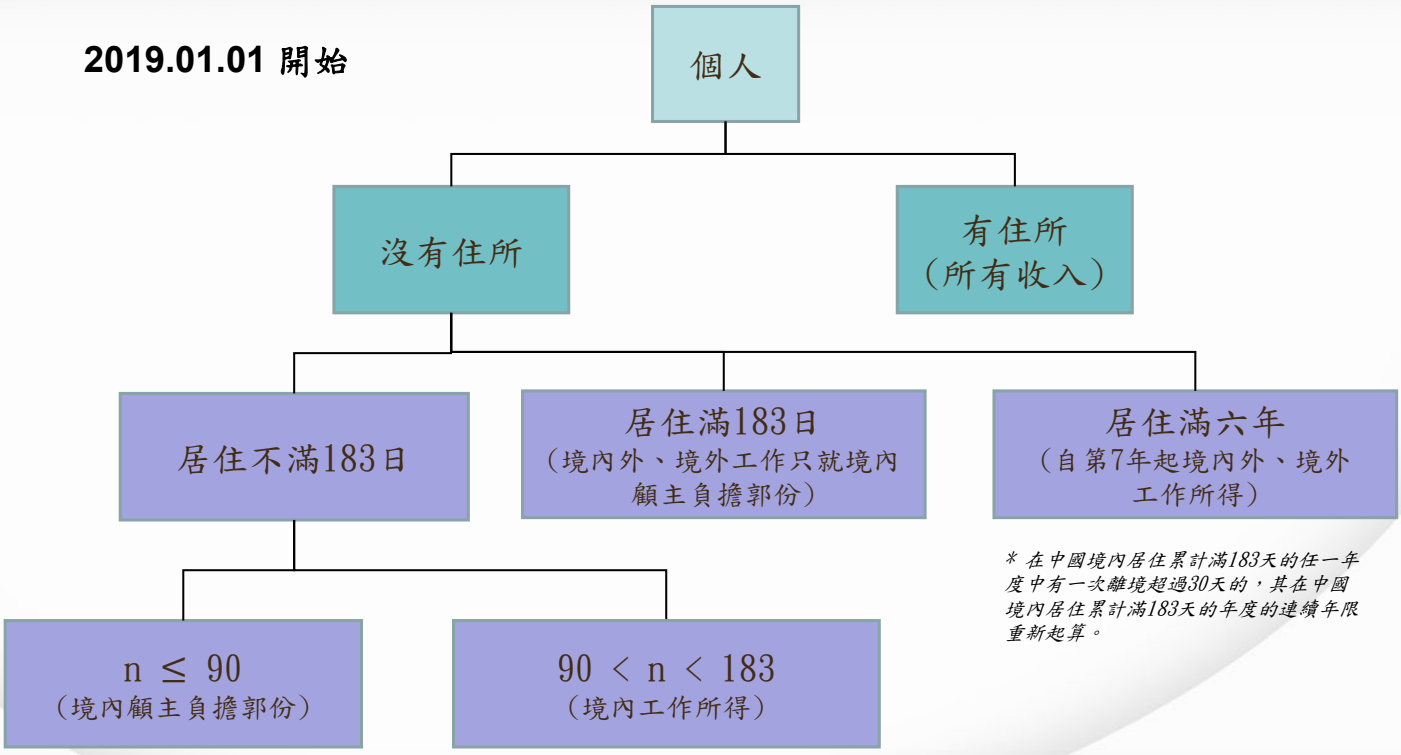
在中國境內無住所的個人，在一個納稅年度內在中國境內居住累計不超過90天的，其來源於中國境內的所得，由境外雇主支付並且不由該雇主在中國境內的機構、場所負擔的部分，免予繳納個人所得稅。

Individuals who do not have a domicile in China and have lived in China for no more than 90 days in a tax year, the income derived from China is paid by an overseas employer that is not borne by the employer's establishment institution or place in China.

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2019.01.01 開始



＊在中國境內居住累計滿183天的任一年度中有一次離境超過30天的，其在中國境內居住累計滿183天的年度的連續年限重新起算。

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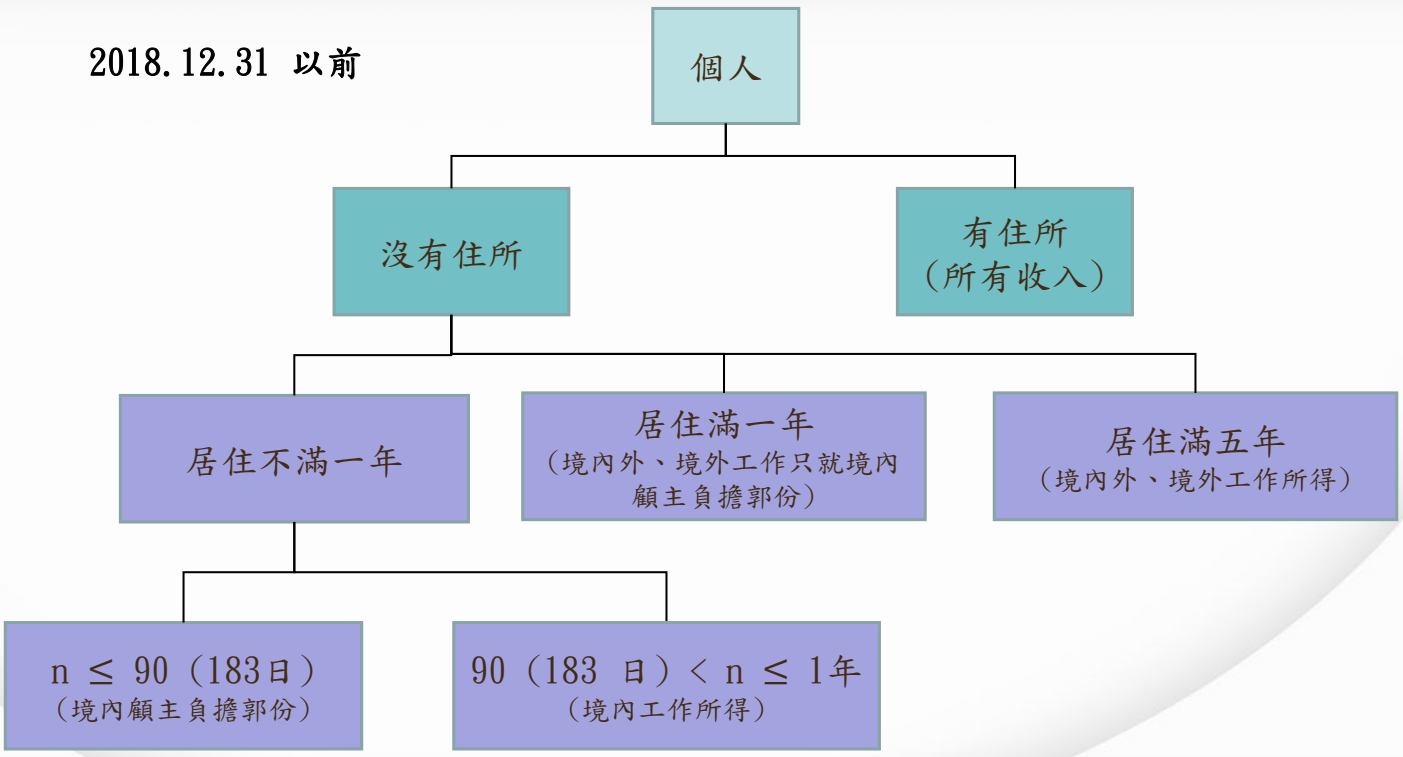
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- 下列所得，不論支付地點是否在中國境內，均為來源於中國境內的所得
  The following income, regardless of whether the place of payment is in China, is derived from China:
  - 因任職、受雇、履約等在中國境內提供勞務取得的所得
    Income derived from the provision of labor services in China due to holding an office, employment, service;
  - 將財產出租給承租人在中國境內使用而取得的所得
    Income derived from leasing the property to the lessee for use in China;
  - 許可各種特許權在中國境內使用而取得的所得
    Income derived from granting concession for use in China;
  - 轉讓中國境內的不動產等財產或者在中國境內轉讓其他財產取得的所得
    Income derived from the transfer of immovable property in China or the transfer of other property within China;
  - 從中國境內企業、事業單位、其他組織以及居民個人取得的利息、股息、紅利所得
    Receive interest, dividend bonus from enterprises, institution, other organization or individual residents in China

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2018.12.31 以前



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END

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