

附件 2：匯出匯款之分類及說明

Attachment 2 : Code and Description of Outward Remittance Classification

大項 Category	分類 編號 Code	項 目 Item	說 明 Description
一		服務支出 Service expenditures	分為運輸、保險、旅行及其他四大項。 Classified into four categories –transportation, insurance, travel and others
(一)		運輸支出 Transportation expenditures	居民支付非居民海陸空之客貨運輸支出，分為下列各項： Payments to non-residents by residents for transportation service by sea, land and air:
	111	海運貨運費支出 Cargo shipping expenditures	支付海上貨物運輸費用。 To pay for cargo shipping service.
	112	海運客運費支出 Passenger shipping expenditures	支付海上旅客運輸費用。 To pay for passenger shipping service.
	115	航空貨運費支出 Airfreight expenditures	支付航空貨物運輸費用。 To pay for airfreight service.
	116	航空客運費支出 Air passenger service expenditures	支付航空旅客運輸費用。 To pay for airline passenger service.
	119	其他運輸支出 Other transportation-related expenditures	上述各項以外之運輸支出，請詳述性質，如陸路運輸、貨物裝卸、倉儲、港口機場費用、客貨運有關的佣金及代理費等支出。 Transportation expenditures other than those items described above (please specify the purpose (residents)/source (non-residents) of payment), such as expenditures incurred from land transportation, loading/unloading, warehousing, harbor/airport fees, commissions and agency fees related to cargo and passenger transportation.
(二)		保險支出 Insurance expenditures	各種保險之保費、再保費及保險業之理賠支出，分為下列各項： Insurance premiums, reinsurance fees, and insurance claims, which are classified as follows:
	121	財產保險支出 Non-life insurance expenditures	居民投保財產保險之保費及再保費支出。 Residents paying for non-life insurance premiums and reinsurance fees.

	122	財產保險理賠支出 Payments for non-life insurance claim	居民承保財產保險及再保險所支付之保險賠款與給付(包括透過保險經紀人安排者)。若非因保險之損害賠償或撫恤金等，請填報(599)「其他移轉支出」。 Claims and benefits paid by residents for non-life insurance and reinsurance underwritten (including underwriting arranged through insurance brokers). For non-insurance related indemnities or relief payments, fill in“599” – Other transfer payments.
	123	人身保險支出 Life insurance expenditures	居民投保人身保險之保費及再保費支出。 Residents paying for life insurance premiums and reinsurance fees.
	129	人身保險理賠支出 Payments for life insurance claim	居民承保人身保險及再保險所支付之保險賠款與給付(包括透過保險經紀人安排者)。若非因保險之損害賠償或撫恤金等，請填報(599)「其他移轉支出」。 Claims and benefits paid by residents for life insurance and reinsurance underwritten (including underwriting arranged through insurance brokers). For non-insurance related indemnities or consolation payments, fill in “599” – Other transfer payments.
(三)		旅行支出 Traveling expenditures	居民出國旅行支出或在國外短期居留(未滿一年)之支出(不含進出國境之機船票款，該款項請列入運輸支出)，分為下列各項： Expenditures of residents incurred from traveling abroad or short stay abroad (less than one year) (excluding cross-border air fare and steamer ticket which should be classified as transportation expenditures), which are classified as follows:
	131	商務支出 Business expenditures	居民出國洽辦商務之旅費支出。 Traveling expenditures of residents taking business trips abroad.
	132	觀光支出 Tourism expenditures	居民出國觀光旅費支出，含旅行社團費、遊學等。 Traveling expenditures of residents for tours abroad, including charges of the traveling agency and short-term course.
	133	探親支出 Expenditures of visiting relatives	居民出國探親支出。 Residents paying for expenditures of visiting relatives abroad.
	134	留學支出 Expenditures of studying abroad	居民留學(居留國外可一年以上)之學費及生活費。 Residents paying for the tuition and living expenditures of students studying abroad (including students staying abroad for more than one year).
	135	信用卡支出 Credit card payment	居民在國外之信用卡、金融卡消費支出。 Residents paying for credit cards or debit cards charges incurred abroad.
	139	其他旅行支出 Other traveling expenditures	上述各項以外之旅行支出，請詳述性質，如講學、就醫(居留國外可一年以上)、競賽等。 Traveling expenditures other than those described above (please specify the purpose of payment), such as giving lectures, seeking medical treatments (including expenditures of those staying abroad for more than one year), or participating in tournaments or contests.

(四)		運保費及旅行以外之其他服務支出 Other service expenditures for services other than those of transportation, insurance and traveling	分為下列各項： Classified into the following items:
	191	文化及休閒支出 Cultural and leisure expenditures	居民支付國外所提供博物館及其他文化、體育與休閒娛樂有關的活動支出，包括函授課程及遠距教學費用。 Expenditures incurred by residents for museum visits and other culture, sports, leisure and entertainment related activities provided abroad, including expenditures of correspondence and distance learning courses.
	192	貿易佣金及代理費支出 Trade commission and agency expenditures	居民支付國外所提供與貿易有關的服務之佣金及代理費用。 Residents paying for commissions and agency fees for trade-related services provided abroad.
	193	營建支出 Payments related to local construction project	居民支付非居民承包國內營建工程(包括建築及土木工程之興建、修繕、土地整理及其相關之管線、系統工程的安裝及建案管理)的支出，或居民承包國外工程匯出支付在國外採購的商品及服務支出。若屬建築設計支出請填報(19D)「專業技術事務支出」。 Residents paying non-resident contractors of local construction projects (including construction, repair, and land consolidation services for buildings and civil engineering projects, related pipeline and system installation, and project management services), or residents paying for purchase of products and services abroad in connection with overseas contracted project. For architectural design expenditures, fill in “19D” - Professional and technical service expenditures.
	194	金融服務支出 Financial service expenditures	居民支付國外為辦理各種金融業務(如外匯交易、證券交易、衍生金融商品交易、資產管理、代客金融操作與證券保管等服務)所產生的手續費及佣金支出。 Residents paying for fees and commissions for financial services (e.g. transactions of foreign exchange, securities, and financial derivatives, asset management, discretionary account services, and securities custody services) provided by a foreign company or individual.

195	使用智慧財產權支出 Payments for authorized use of intellectual property rights	居民支付使用國外智慧財產權(例如專利權、商標、經銷權、版權、著作權或工業製程與設計等)之費用，包括影視、廣播及音樂等播送權或重製權所支付之權利金。若係購買智慧財產權，請按交易性質分別填報(19P)「購買研發成果資產之支出」或(540)「購買自然資源與非研發成果資產支出」。 Residents paying for expenditures incurred from the use of foreign intellectual property rights (e.g. patents, trademarks, distribution rights, publication rights, copyrights or industrial processes and designs), including royalties paid for the right to broadcast or reproduce film, television, radio and musical productions. For the purchase of intellectual property rights, fill in“19P” –R&D assets purchase expenditures or “540”- Natural resources and non- R&D assets purchase expenditures”, depending on the nature of transaction.
196	我國民間機構在國外辦公費用 Overseas office expenses	居民支付在國外非營利組織或無營利事業登記之分支機構、辦事處或聯絡處之辦公費用(包括派駐國外人員薪資)。若為當地雇員薪資，請填報(410)「非居民薪資匯出」。 Residents paying for office expenses (including wages and salaries of employees stationed abroad) of a non-profit organization, or a branch office, a representative office or a liaison office that without business registration abroad. For wages and salaries of local employees, fill in “410” - Outward remittance of non-resident’s wages and salaries.
19A	郵務與快遞支出 Postal and courier service expenses	居民使用國外郵務與快遞服務支出。 Residents paying for postal and courier services abroad.
19B	電腦與資訊支出 Computer and information expenditures	居民支付國外提供的電腦、資訊與新聞相關之服務，包括一、支付國外有關電腦軟硬體的開發、設計、諮詢、管理、安裝、資料處理及相關設備維修的費用。二、使用國外資料庫、圖書館及檔案管理等服務的費用。三、向國外訂購報紙、期刊及書籍(未經進口報關)的支出。四、支付國外新聞代理、照片和報導的費用。 Residents paying for computer, information and news related services provided abroad, including 1. Expenditures for the development of software and hardware, design, consultation, management, installation, data processing, and maintenance of related computer equipment; 2. Expenditures for the use of foreign database, library and file management services; 3. Expenditures for the subscription of newspapers, journals, and books (not by customs declaration); and 4. Expenditures for overseas news agencies, photos and reports.

	19C	營業租賃支出 Leasing expenditures	居民租用國外營運器具所支付的租金（如運輸設備租金支出），惟資本租賃除外。 Residents paying for rental for the leasing of operating facilities (such as leasing of transportation equipment), but excluding capital leasing.
	19D	專業技術事務支出 Professional and technical service expenditures	居民支付國外有關法律、會計、管理顧問、公關、廣告、市場調查、民意測驗、商業展覽、公證、檢驗及建築設計等服務之支出，包括董監事酬勞。 Residents paying for professional services such as legal, accountant, management consultant, public relations, advertising, market survey, poll, commercial exhibition, public notary, examination, architectural design, etc., including remuneration of directors and supervisors.
	19E	視聽支出 Video-audio expenditures	居民支付國外製作及演出影視、廣播與音樂等報酬，或支付自國外下載影音及收看頻道的費用。若屬前述視聽播送權或重製權之權利金費用，請填報(195)「使用智慧財產權支出」。 Residents paying for remuneration for film, television, radio and musical productions and performances abroad, or for expenses incurred in video/audio downloads, and channel rental; for royalties paid for the right to broadcast or reproduce video/audio productions described above, fill in“195”- Payments for authorized use of intellectual property.
	19F	外國政府機構之服務收入匯出款 Outward remittance of service income of foreign government agency	外國使領館及其他政府機構在台收取的領事簽證費、規費，及居民自行支付外國政府簽證費、規費的匯出。 Outward remittance of visa fees and service fees received by foreign consulates in the R.O.C., and payment of visa fees and service fees to foreign government by residents.
	19G	軍政機關其他服務支出 Other service expenditures of civil or military organs	上述各項以外之我軍政機關服務支出，包括匯往我駐外單位之款項(含派駐人員薪資)。若為當地雇員薪資，請填報(410)「非居民薪資匯出」。軍政機關如有旅行或對外採購軍品物資等非屬本項支出，應填相關之匯款分類。 Payments for services other than those described above by civil or military organs, including money remitted to government’s representative offices abroad (including wages and salaries of employees stationed abroad). For wages and salaries of local employees, fill in “410” - Outward remittance of non-resident’s wages and salaries. Other expenditures of civil or military organs not included under this item, such as expenses of traveling or purchase of military supply should be put down relevant remittance code.
	19H	加工費支出 Processing fee expenditures	居民支付國外加工、組裝服務之費用。 Residents paying for processing and assembly services provided abroad.

	19J	電信支出 Telecommunication expenditures	居民支付國外電信服務之費用。 Residents paying for telecommunication services provided abroad.
	19K	維修支出 Repair/maintenance expenditures	居民支付國外維修服務之費用，如船舶、航空器及其他運輸工具之維修，但建築或電腦的維修請分別填報(193)「營建支出」及(19B)「電腦與資訊支出」。 Residents paying for repair/maintenance services provided abroad, such as repair/maintenance of ships, aircrafts and other transportation vehicles. For repair/maintenance of buildings or computers, fill in “193” - Payments related to local construction project or “19B” - Computer and information expenditures.
	19P	購買研發成果資產之支出 R&D asset purchase expenditures	居民購買國外的研發成果所有權(例如專利權、版權、工業製程與設計等)之支出。若購買品牌、商標、經銷權等請填報(540)「購買自然資源與非研發成果資產支出」；若係支付國外使用研發成果之支出，請填報(195)「使用智慧財產權支出」。 Residents paying for acquisition of R&D asset ownership (e.g. patents, publication rights, industrial processes and designs, etc.). For purchase of trade names, trademarks or distribution rights, fill in “540” - Natural resources and non- R&D assets purchase expenditures. For expenses incurred in the use of foreign R&D assets, fill in “195” - Payments for authorized use of intellectual property rights.
	199	其他服務支出 Other service expenditures	上述各項以外的無相關主體項目(如服裝設計費)之服務支出，請詳述性質。若有主體項目則歸入前述各項，如建築設計支出請填報(19D)「專業技術事務支出」。 Payments for services other than those described above and not relating to any subject matter project (e.g. fashion design fee), specify the purpose (residents)/source (non-residents) of payment. If there is a subject matter project, put the payment under relevant items described above. For example, for architectural design expenses, fill in “19D”- Professional and technical service expenditures.
二		本國資金流出 Outflow of domestic funds	分為下列各項： Classified into the following items:
	210	對外股本投資 Outward direct investments	居民直接投資國外事業之股本，包括股本轉讓及分公司營運資金。 Resident’s direct investments in the capital stock of a foreign business, including the transfer of capital stock and operating funds of branch offices.
	220	對外貸款投資 Outward loan investments	居民對其在國外直接投資事業之貸款。 Residents’ loans to their direct overseas investments.

250	存放國外銀行 Deposits overseas	居民存放資金於國外銀行。匯款時可決定嗣後在國外之用途者不得列入本項，應依其用途作適當的分類。 Funds deposited overseas by residents. The remittance should be put under the proper item instead of this item if subsequent use of the funds abroad is decided at the time of remittance.
262	投資國外股權證券 Investments in overseas equity stocks	居民投資國外股份、股票、權證、存託憑證、共同基金及投資信託之資金。 Residents' investments (principal) in overseas shareholdings, stocks, warrants, depository receipts, mutual funds and investment trusts.
263	投資國外長期債票券 Investments in overseas long-term bonds and notes	居民投資國外長期（發行期限超過一年）債票券。若為居民投資非居民在台發行長期債票券，請填報(282)「外人在台發行長期債票券」。 Residents' investments (principal) in overseas long-term bonds and notes (with an original maturity longer than one year). In case of residents investing in long-term bonds and notes issued by non-residents in the R.O.C., fill in "282" - Issuance of long-term bonds and notes in the R.O.C. by overseas nationals.
264	投資國外短期債票券 Investments in overseas short-term notes and bills	居民投資國外短期（發行期限一年及一年以下）債票券。 Resident's investments in overseas short-term notes and bills (with an original maturity of one year or less).
266	國外有本金交割的遠匯及換匯之資金匯出 Outward remittance of funds for overseas deliverable forward and swap transactions	居民支付國外有本金交割的外匯遠期及換匯之資金；但與國內銀行交易者不得列入本項，請依性質列入「其他匯出款—國內交易」之相關細項。 Residents paying for overseas deliverable forward (DF) foreign exchange and swap transactions. Funds remitted for transactions with domestic banks may not be put under this item but under the related sub-item of "Other outward remittances –Domestic transactions" based on the nature of remittance.
267	國外無本金交割的衍生金融商品之資金匯出 Outward remittance of funds for overseas non-deliverable derivative transactions	居民支付與非居民有本金交割以外的衍生金融商品之資金，包括匯出的保證金、權利金及損失等；但與國內銀行交易者不得列入本項，請依性質列入「其他匯出款—國內交易」之相關細項。 Residents paying for overseas non-deliverable derivative transactions with non-residents, including margins, premiums and losses incurred. Funds remitted for transactions with domestic banks may not be put under this item but under the related sub-item of "Other outward remittances –Domestic transactions" based on the nature of remittance.
270	投資國外不動產 Investments in overseas real estate	居民投資國外土地、房屋等不動產之資金。 Resident's investments in overseas real estate, such as land and houses.

	280	對外融資貸款 Loan financing to non-resident abroad	居民融資貸款予非居民，包括代墊款、週轉金等；若係對國外直接投資事業之貸款，請填報(220)「對外貸款投資」。 Resident's loan financing to non-residents, including advances, working funds etc. For loans to direct overseas investments, fill in "220" - Outward loan investments.
	281	外人發行台灣存託憑證 Issuance of Taiwan depository receipts by foreign nationals	非居民發行台灣存託憑證之匯出款及現金增資股款匯出。 Outward remittances of funds by non-residents raised in the issuance of Taiwan depository receipts and outward remittances of payments for shares issued for capital increase.
	282	外人在台發行長期債票券 Issuance of long-term bonds and notes in the R.O.C. by foreign nationals	在台發行長期債票券之資金(包括發行人募集或投資人投資)匯出。 Outward remittances of funds (by issuers or investors) raised in the issuance of long-term bonds and notes in the R.O.C.
	283	外人在台發行股票 Issuance of stocks in the R.O.C. by foreign nationals	非居民在台公開發行股票募集資金匯出。 Outward remittance of funds raised by non-residents in the public offering of stocks in the R.O.C.
	299	其他本國資金流出 Other outflows of domestic funds	上述各項以外之本國資金流出，請詳述性質，如押標金、保證金(不含衍生金融商品之保證金)等。 Outflows of domestic funds other than those described above (please specify the purpose (residents)/source (non-residents) of payment), such as bid bonds or performance bonds, deposits, etc. (excluding margins for financial derivatives).
三		外國資金流出 Outflows of foreign funds	非居民收回各項投資本國的資金(含資本利得與損失)；但固定期間配發的各項所得(如利息、股利等)，請依性質列入「外資投資所得」各細項。外國資金流出分為下列各項： Non-residents recovering funds from investment in the R.O.C. (including capital gain and loss); but for income distributed on a regular basis (e.g. interest and dividend), put under the sub-items of "Foreigner's investment income"; outflows of foreign funds are classified into the following items:
	310	僑外股本撤資 Withdrawal of equity investments by foreign nationals and overseas Chinese	非居民收回原直接投資我國產業之股本，包括股本轉讓及分公司營運資金。 Non-residents recovering equity principal invested in the R.O.C. enterprises, including transfers of capital stock and operating funds of branch offices.
	320	償還僑外貸款投資 Repayments of loan investments by foreign nationals and overseas Chinese	居民償還非居民直接投資股東之貸款投資款。 Residents repaying loan investments provided by non-resident shareholders with direct investments in residents' company.

	330	國外信託資金匯出 Outward remittance of foreign trust funds invested in the R.O.C.	國內證券投信業者匯出原投資於我國之國外信託資金。 Domestic investment trust business remitting original investments in foreign trust funds in the R.O.C.
	340	償還國外借款 Repayments of overseas borrowing	居民償還向國外借入之資金，包括代墊款、週轉金等，銀行對外履行借款保證責任時亦屬之；若屬償還外資直接投資股東之貸款投資款，請填報(320)「償還僑外貸款投資」。 Residents paying back funds borrowed abroad, including advances and working funds etc., as well as bank's guarantee payments (fulfilling the guarantee responsibility). For repaying loan investment from direct non-resident shareholder, fill in "320" - Repayments of loan investments by foreign nationals and overseas Chinese.
	341	償還海外公司債 Repayments of corporate bonds issued overseas	居民贖回其海外公司債之資金匯出，包括轉換股票後在國內股票市場售出所得資金匯出。 Residents remitting outward funds for the redemption of corporate bonds issued overseas, including the proceeds from sale of converted stocks in the domestic stock exchange.
	350	外人存款收回 Withdrawal of deposits by foreign nationals	非居民收回存放於我國之存款（非證券投資戶）。 Non-residents withdrawing deposits in the R.O.C. (not for the local securities investments).
	360	外人證券投資匯回 Outward remittance of securities investments by foreign nationals	非居民匯回投資國內證券之資金(含資本利得與損失)。 Non-residents remitting outward funds invested in local securities (including capital gain and loss).
	365	外人交易衍生金融商品匯回 Outward remittance of proceeds from financial derivative transactions by foreign nationals	非居民匯回其原與國內交易衍生金融商品之資金，包括保證金、權利金及利得等。 Non-residents remitting outward proceeds from financial derivative transactions in the R.O.C., including margins, premiums and gains.
	366	外人借券保證金匯出 Outward remittance of cash collateral received by foreign nationals for securities lending	非居民匯回其借券交易之保證金。 Non-residents remitting outward cash collateral received for securities lending transactions.
	370	外人收回不動產投資 Withdrawal of real estate investment by foreign nationals	非居民收回投資國內不動產之資金。 Non-residents withdrawing funds invested in local real estate.
	380	海外存託憑證贖回 Redemption of global depository receipts	居民為贖回其海外存託憑證所匯出之資金。 Residents remitting outward funds to redeem his global depository receipts.

	391	償還分期付款進口融資 Installment payments for import financing	居民償還國外賣方之進口融資。 Residents paying back principal of import financing by foreign sellers in installments.
	392	資本租賃支出 Capital leasing expenditures	居民向國外以融資方式承租物品之租金支出。 Resident paying for foreign financing of leasing (principal).
	399	其他外國資金流出 Other outflows of foreign funds	上述各項以外之外國資金流出，請詳述性質，如匯回押標金、保證金(不含交易衍生金融商品及借券交易之保證金)等 Outflows of foreign funds other than those described above (please specify the purpose (residents)/source (non-residents) of payment), such as bid bonds or performance bonds (excluding margins or cash collaterals for financial derivatives or securities lending).
四		所得支出 Payments for gains and income	分為薪資支出及外資投資所得支出兩大項。 Classified into two subcategories as payments for salaries and payments for foreigner's investments income.
(一)		薪資支出 Payments for salaries	
	410	非居民薪資匯出 Outward remittance of non-resident's wages and salaries	在台外籍人員(憑護照或未滿一年之居留證)薪資匯出(或由其雇主代匯)，及支付駐外軍政機關或無營利事業登記之國外分支機構當地雇員薪資款。若在台居留超過一年者，請填報(511)「工作者移轉支出」。 Outward remittance of wages and salaries of foreign employees in the R.O.C. (based on passport or residence permit showing stay of less than one year, or remitted by the employer), and payments for wages and salaries of local employees at an overseas branch office of a civil or military organ or the overseas branch office without business registration; for foreign employees who have stayed in the R.O.C. for more than one year, fill in "511" – Outward remittance by guest workers.
(二)		外資投資所得(不含資本利得或損失) investment income of foreign nationals (excluding capital gain or loss)	投資所得係指固定期間所配發的利息、紅利、盈餘或股利；若是外資投資所產生買賣的價差視為「資本利得或損失」，不得列入各項投資所得，請依性質列「外國資金流出」各細項。外資投資所得分為下列各項： Investment income refers to interest, bonus, surplus or dividends distributed periodically; the difference between buying and selling prices incurred in foreigner's investment is treated as "capital gain or loss", which may not be put under investment gain, but under the sub-items of "Outflows of foreign funds" based on the nature of remittance. Investment income of foreign nationals is classified into the following items:
	440	國外借款利息 Interest of overseas borrowing	居民向國外借款所支付之利息，包括資本租賃之利息支出。 Interest paid by resident for foreign borrowing, including interest expenditures of capital leasing.

441	<p>僑外股本投資的盈餘或股利</p> <p>Surplus or dividend income of foreign nationals and overseas Chinese from equity investments in the R.O.C.</p>	<p>非居民直接投資於國內產業股本之紅利、盈餘及股利所得。</p> <p>Bonus, surplus and dividends earned by non-residents from direct equity investments in R.O.C. enterprises.</p>
442	<p>股權證券股利</p> <p>Dividend income from equity securities</p>	<p>非居民投資國內股份、股票、權證、存託憑證、共同基金及投資信託等股權證券之股利，或居民匯出配發在國外發行的股票、存託憑證等股權證券股利之款項。</p> <p>Non-resident's dividend income from equity securities such as domestic shareholding, stocks, warrants, depository receipts, mutual funds and investment trusts or resident's outward remittance of dividends on stocks or depository receipts issued overseas.</p>
443	<p>外人存款利息</p> <p>Deposit interest of foreign nationals</p>	<p>非居民匯出在國內存款之利息所得。</p> <p>Outward remittances of interest from deposits in R.O.C banks by non-residents.</p>
444	<p>有關進口之利息</p> <p>Import finance related interest</p>	<p>居民支付國外賣方遠期信用狀、託收或分期付款進口融資等之利息支出。</p> <p>Residents paying for the interest incurred from a foreign seller's usance L/C, collection of payment or import financing by installment payment.</p>
445	<p>長期債票券利息</p> <p>Interest earned from long-term bonds and notes</p>	<p>非居民投資國內長期(發行期限超過一年)債票券的利息，或居民匯出配發海外長期債票券的利息。</p> <p>Interest received by non-residents from long-term bonds and notes in R.O.C. (with an original maturity longer than one year) or residents remitting out interest income from overseas long-term bonds and notes.</p>
446	<p>短期債票券利息</p> <p>Interest earned from short-term notes and bills</p>	<p>非居民投資短期(發行期限一年及一年以下)債票券的利息，或居民匯出配發海外短期債票券的利息。</p> <p>Interest received by non-residents from short-term notes and bills in R.O.C. (with an original maturity of one year or less) or a resident remitting out interest income from overseas short-term notes and bills.</p>
448	<p>僑外貸款投資利息</p> <p>Interest on loan investments by foreign nationals and overseas Chinese</p>	<p>居民支付非居民直接投資股東之貸款利息。</p> <p>Residents paying interest on loans from direct non-resident shareholders.</p>

	449	其他外資投資所得 Other investment income of foreign nationals	上述各項以外之外資投資所得匯出，請詳述性質，如房屋、土地的租金支出。 Outward remittance of investment income of non-residents other than those described above (please specify the purpose (residents)/source (non-residents) of remittance), such as house or land rental.
五		移轉支出 Transfer payments	無償性或無相對報酬性之支出，分為下列各項： Free-gratis or non-compensated payments are classified into the following items:
	510	贍家匯款支出 Outward remittances of allowances for family or relatives	居民資助國外親友或作為家屬生活費，包括定居大陸地區榮民之就養給付。 Outward remittances by residents to help family or relatives overseas, including veterans in Mainland China.
	511	工作者匯款支出 Outward remittance by guest workers	在台居留一年以上之外籍工作者的薪資匯出款（或由其雇主代匯）。 Outward remittance of wages and salaries of foreign workers staying in R.O.C. for more than one year (or remitted by the employers).
	520	捐贈匯款支出 Donation remittance	軍政機關以外之居民對國外之捐獻或贈與款。 Residents other than civil or military organs making donations to other countries.
	530	移民支出 Immigration remittance	國人移民國外之費用，及為移民所匯出之資金。 Immigration expenditures and funds remitted outward for immigration purposes.
	540	購買自然資源與非研發成果資產支出 Natural resources and non- R&D assets purchase expenditures	向國外購買自然資源(包括土地、採礦權、伐木權、漁獵權、水域及領空等)及無形資產(包括品牌、商標、經銷權、網域名稱等)所有權的支出。若購買專利權、版權等請填報(19P)「購買研發成果資產之支出」。 Expenses incurred in acquiring natural resources (including land, mining rights, logging rights, fishing and hunting rights, waters and air space) and ownership of intangible assets (including trade names, trademarks, distribution rights, domain names, etc.) abroad; for the purchase of patents or copyrights, fill in“19P” –R&D assets purchase expenditures.
	580	政府移轉支出 Government transfer payments	我軍政機關對國外之移轉支出，如捐贈、繳交國際組織會費等。 Transfer payments of civil or military organs, such as donations and membership fees for international organizations.

	599	其他移轉支出 Other transfer payments	上述各項以外之移轉支出，請詳述性質，如違約金、補助款、獎學金、會員費、非居民合法繼承台灣地區人民遺產及其孳息、支付稅款、規費、彩券票款或獎金、非因保險給付之損害賠償、撫恤金等。 Transfer payments other than those described above (please specify the purpose (residents)/source (non-residents) of payment), such as default penalty, aid, scholarship, membership fees, non-resident's legal inheritance of assets of residents and interest accrued, payment of tax and fees, lottery or prize, non-insurance related indemnity or relief payment.
六		其他匯出款 Other remittances items	
(一)		其他國外交易 Other overseas transactions	
	611	出口貨款退回 Returns of export payments	包括出口貨款退回、出口貨款折讓及出口貨品瑕疵理賠等。若係跟單交易之貨款退回或拒付還款請列報為原來出口之減項。 Including returns of export payments, and payments for claims of defect. In the case of returns of payments in L/C negotiations or unpaid after L/C negotiations, declare as a minus item under the export L/C negotiation item on "Daily Transaction Report".
	612	外人兌回外幣 Foreigners exchange back foreign currency	非居民在台旅行支出剩餘款兌回外幣。 Non-residents exchange back unspent New Taiwan dollar in R.O.C.
	619	其他匯出款 Other outward remittances	除資本項目(2、3字頭)及611、612以外之其他匯入匯款退匯。詳述性質時，請註明原匯入匯款分類編號或項目名稱。 Returns of inward remittances other than 611, 612 and capital items (with prefix 2 or 3); when specifying the nature of remittance, please note the code or item name of the original inward remittance.
(二)		國內交易 Domestic transactions	發生於國內之外匯交易(包括衍生金融商品交易)，國別應填報為本國；若匯出至國際金融業務分行OBU者，不得列入國內交易，請依國外交易的匯款性質作適當分類，分為下列各項： For foreign exchange transactions (including financial derivative transactions) executed within the R.O.C., the country should be indicated as the R.O.C.; outward remittance to OBUs may not be put under domestic transactions, but should be classified into the foreign transaction's items based on the nature of outward remittance. The domestic transaction's items are classified as follows:

	692	兌購外匯存外匯存款 Purchase of foreign exchange and deposit into foreign currency deposit account	客戶以新台幣結購外匯存入外匯存款時，不論其外匯支出之性質為何，指定銀行於水單上皆編製本項分類編號，並請加註客戶原結購性質；未以新台幣結購外匯者不得列入本項。 When a customer buys foreign currency with the New Taiwan dollar and deposits it in a foreign currency account, the authorized bank shall put down this code on the “Foreign Exchange Memo”, regardless the nature of the foreign exchange payment, and annotate customer’s original intent; do not use this code if the foreign exchange is not settled with the New Taiwan dollar.
	693	由本行轉往國內他行之外匯 Foreign exchange transferred to another domestic bank	本項非屬客戶填報之性質，而為指定銀行使用之分類編號。當外匯轉往國內他行時（不含聯行及各國際金融業務分行 OBU），不論是否需經國外銀行轉帳，指定銀行於水單或憑證上皆編製本項分類編號，並請加註客戶原支出性質。匯往國際金融業務分行 OBU 者，不得列入本項，應依其原匯款性質作適當的分類。 This code is used only by authorized banks. When foreign exchange is transferred to another domestic bank (excluding inter-branch transfer and with OBUs), the authorized bank should put down this code and note the original nature of payment by customer on the “Foreign Exchange Memo” or “Transactions Memo”, regardless whether the remittance transferred through banks abroad. If the remittance is transferred to OBUs, do not use this code; use the code for the original nature of remittance instead.
	694	外幣互換兌出 Converting one foreign currency to another	兩種不同外幣間之互相轉換，轉換前之外幣列報本項。 Foreign currency converted from another foreign currency shall be reported. The original foreign currency should be put down in this item.
	695	未有資金流動之交易 Transaction without flow of funds	客戶之外匯資金僅在同一銀行內部（包括聯行間但不含 OBU）轉帳未匯出至他行者，如外匯活存定存互轉、定存到期展期續存、不同客戶間外匯轉讓、償還國內銀行外幣貸款、應收帳款承購收回、外幣貸款利息、支付國內銀行外幣手續費、呆帳沖銷、國內外匯交易損失、外匯交易保證金提存、結購外幣供保值等，請詳述性質。 If a customer’s foreign exchange is transferred within the bank (including inter-branches, but not including OBU’s), for example transfers between time deposit and demand deposit, carry over of time deposit, foreign exchange transfers between customers, repayment of foreign currency loans extended by domestic banks, buyback of accounts receivables, interest payment of foreign currency loans, paying foreign currency service fees to authorized banks, write-off, foreign currency transaction losses (incurred inside the country), deposit/withdrawal of foreign exchange transaction margin, or buying foreign currency for maintenance of value, please specify the nature of these transactions.

	696	外匯存款利息支出 Interest payments for foreign currency deposits	指定銀行提列或支付外匯活期存款或外匯定存單利息時列報本項。 Authorized banks paying interest on foreign exchange demand deposits or time deposits.
七		支付商品貿易之貨款 (含非居民於國內供貨及國外供貨) Payments for imported goods (including onshore and offshore deliveries by non-residents)	支付商品貿易之貨款分為下列各項；若為分期付款與金融租賃的貨款本金支出請分別填報於(391)「償還分期付款進口融資」與(392)「資本租賃支出」。 Payments for imported goods are classified into the following items: for installment payments or capital leasing (principal), fill in “391” - Installment payments for import financing or “392”- Capital leasing expenditures.
(一)		進口通關的貨款 Payments for customs-cleared imported goods	
	70A	付款人已自行辦理進口通關的貨款 Payments for imported goods with customs clearance handled by payee	貨品已由付款人辦理進口通關的貨款，包括個人進口之貨款。 Payments for imported goods with customs clearance handled by payee, including payments for personal purchase.
	701	尚未進口之預付貨款 Prepayments for goods not yet imported	預付之進口貨品價款，貨品將在國內通關進口。 To pay for goods to be imported in advance. Such goods will be cleared through customs and imported into the R.O.C.
	702	燃油費及補給支出 Fuel and supply payments	我國運輸工具在國外港口或機場接受油料或物資等補給之支出。 To pay for fuel or supply received by transportation vehicle from R.O.C. at a foreign port.
	704	樣品費支出 Payments for samples	居民支付國外樣品費。 Residents paying for samples from abroad.
	706	非由付款人自行辦理進口通關的貨款 Payments for imported goods with customs clearance not handled by payee	付款人提供相關文件證明貨物已由國內其他業者辦理進口通關，但貨款由其支付國外，否則，請填報(801)。 Payments for imported goods with payee providing relevant proof documents showing that customs clearance formalities have been handled by the other domestic entities. If relevant proof documents are not presented, fill in“801”.
(二)		未經我國進口通關的國外貨款支出 Payments for goods not cleared through R.O.C. customs	

	710	委外加工貿易支出 Payments for processing trade	居民國外購料委託國外加工，且貨品未經我國進口通關的貨款支出。 Payments for goods with materials purchased and processed abroad and not cleared through R.O.C. customs.
	711	商仲貿易支出 Payments for merchanting trade	居民購買貨品（包括原料、半成品及成品）後，不經加工直接在國外銷售，且過程中均未經我國通關，但由我國支付之貨款。 Payments for purchase of merchandise (including raw materials, work-in-process and finished goods) that are sold directly abroad without further processing and never cleared through R.O.C. customs.
(三)		支付國外但供貨來自境內之貨款 Payments for goods supplied onshore	
	720	國外訂貨但由境內供貨的貨款 Payments for goods ordered offshore but supplied onshore	付款人向國外訂貨，依照訂單或合約，其中部分貨品在境內取得，惟貨款須支付給國外，且提供相關證明文件，否則，請填報(802)。 Payments for goods ordered offshore, partly delivered onshore according to order or contract but payments made overseas, with the presentation of relevant proof documents. If relevant proof documents are not presented, fill in“802”.
八		其他貨款 Other payments for goods	
	801	非由付款人自行辦理進口通關的貨款(無證明文件) Payments for imported goods with customs clearance not handled by payee (without proof documents)	匯出性質與(706)相同，但付款人無法提供證明文件之貨款，結購時累積超過新台幣 50 萬元以上，應計入付款人當年累積結匯金額。 The nature of outward remittance is the same of “706”, but the payee is unable to provide relevant proof documents; when accumulated settlement of foreign currency purchase exceeds NT\$500,000, it should be counted into payee’s accumulated exchange settlement for the year.
	802	國外訂貨但由境內供貨的貨款(無證明文件) Payments for goods ordered offshore but supplied onshore (without proof documents)	匯出性質與(720)相同，但付款人無法提供證明文件之貨款，結購時累積超過新台幣 50 萬元以上，應計入付款人當年累積結匯金額。 The nature of outward remittance is the same of “720”, but the payee is unable to provide relevant proof documents; when accumulated settlement of foreign currency purchase exceeds NT\$500,000, it should be counted into payee’s accumulated exchange settlement for the year.