

匯出匯款之分類及說明

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 expenses	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 expenses	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 sea, land and air passenger/freight transportation services, which are classified as follows:
	111	海運貨運費支出 Freight shipping expenses	支付海上貨物運輸費用。 Payments for freight shipping services.
	112	海運客運費支出 Maritime passenger transportation expenses	支付海上旅客運輸費用。 Payments for maritime passenger transport services.
	115	航空貨運費支出 Air freight expenses	支付航空貨物運輸費用。 Payments for air freight services.
	116	航空客運費支出 Air passenger service expenses	支付航空旅客運輸費用。 Payments for airline passenger services.
	119	其他運輸支出 Other transportation-related expenses	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 expenses other than those described above (please specify the nature of payments), such as payments for land transportation, loading/unloading, warehousing, harbor/airport fees, commissions and agency fees related to freight and passenger transportation.
(二)		保險支出 Insurance expenses	居民向國外保險公司投保之保費、再保費支出及國內保險公司對非居民之理賠支出，分為下列各項： Payments of insurance premiums and reinsurance fees by residents to foreign insurance companies, and insurance claim payments to non-residents by domestic insurance companies, which are classified as follows:
	121	財產保險支出 Non-life insurance expenses	居民向國外保險公司投保財產保險之保費及再保費支出。 Payments of non-life insurance premiums and reinsurance fees by residents to foreign insurance companies.
	122	財產保險理賠支出 Non-life insurance claims payments	國內保險公司對非居民支付財產保險及再保險之保險賠款與給付(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 domestic insurance companies to non-residents for non-life insurance or reinsurance(including underwriting arranged through insurance brokers), For non-insurance related indemnity or relief payments, enter “599” – Other transfer payments.
	123	人身保險支出 Life insurance expenses	居民向國外保險公司投保人身保險之保費及再保費支出。 Payments of life insurance premiums and reinsurance fees by residents to foreign insurance companies.

	129	人身保險理賠支出 Life insurance claims payments	國內保險公司對非居民支付人身保險及再保險之保險賠款與給付(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 domestic insurance companies to non-residents for life insurance or reinsurance (including underwriting arranged through insurance brokers), For non-insurance related indemnity or relief payments, enter “599” – Other transfer payments.
(三)		旅行支出 Travel-related expenses	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： Expenses paid by residents for traveling abroad or for a short-term stay abroad (less than one year) (excluding cross-border air fare and ferry fare which should be classified as transportation expenses), which are classified as follows:
	131	商務支出 Business expenses	居民出國洽辦商務之旅費支出。 Traveling expenses paid by residents for taking business trips abroad.
	132	觀光支出 Tourism expenses	居民出國觀光旅費支出，含旅行社團費、遊學等。 Traveling expenses paid by residents for tours abroad, including expenses charged by travel agency and expenses incurred while taking short-term courses abroad.
	133	探親支出 Family visit expenses	居民出國探親支出。 Expenses paid by residents for visiting family and relatives abroad.
	134	留學支出 Studying abroad expenses	居民留學(居留國外可一年以上)之學費及生活費。 Tuition and living expenses paid by residents for studying abroad (including students staying abroad for one year or longer).
	135	信用卡支出 Credit card expenses	居民在國外之信用卡、金融卡消費支出。 Payments made by residents for credit card or debit card charges incurred abroad.
	139	其他旅行支出 Other travel-related expenses	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。 Travel-related expenses other than those described above (please specify the purpose of payments), such as giving lectures, seeking medical treatments (including staying abroad for one year or longer), or participating in tournaments or contests.
(四)		運保費及旅行以外之其他服務支出 Other service expenses other than those of transportation, insurance and travel	分為下列各項： Classified into the following items:
	191	文化及休閒支出 Cultural and leisure expenses	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。 Expenses paid by residents for museum visits and other cultural, sports, leisure and entertainment related activities provided abroad, including expenses of correspondence courses and distance learning courses.
	192	貿易佣金及代理費支出 Trade commissions and agency fee expenses	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。 Commissions and agency fees paid by residents for trade-related services provided abroad.

	193	營建支出 Expenses related to local construction projects	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)「專業技術及事務支出」。 Payments made by residents to non-resident contractors of local construction projects (including construction, repairs, and land consolidation services for buildings and civil engineering projects, related pipeline and system installation, and project management services), or payments made by residents for purchase of products and services abroad in connection with overseas contracted project. For architectural design expenses, enter “19D”- Professional/technical services and business expenses.
	194	金融服務支出 Financial service expenses	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。 Payments made by residents for fees and commissions associated with financial services (e.g. foreign exchange transactions, securities transactions, financial derivatives transactions, asset management, discretionary account services, and securities custody services) provided by foreign entities or individuals.
	195	使用智慧財產權支出 Intellectual property rights licensing expenses	居民支付使用國外智慧財產權(例如專利權、著作權、工業製程與設計、商標及經銷權等)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)「委外研發及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」。 Payments made by residents for using foreign intellectual property rights (e.g. patents, copyrights, industrial process and design, trademarks and distribution rights, etc.), including royalties paid for the rights to broadcast or reproduce film, TV, radio and musical productions. For the purchase of intellectual property rights, enter “19P” – Outsourcing R&D and R&D asset purchase expenses” or “540”- Natural resource and non- R&D asset purchase expenses”, depending on the nature of transactions.
	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」。 Office expenses paid by residents for a non-profit organization, or a no-business-registration branch/representative/liaison office in other countries (including wages and salaries of expats stationed abroad). For wages and salaries of local employees, enter “410” - Outward remittance of non-resident’s wages and salaries.
	19A	郵務與快遞支出 Postal and courier delivery service expenses	居民使用國外郵務與快遞服務支出。 Expenses paid by residents for postal and courier delivery services abroad.
	19B	電腦與資訊支出 Computer and information service expenses	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之開發、設計、使用、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。 Payments made by residents for computer, information and news related services provided abroad, including 1. Expenses for the development of computer software and hardware, and related design, uses, consultation, management, installation, data processing, and repair/maintenance services; 2. Expenses for the use of foreign database, library and file management services; 3. Expenses for the subscription of newspapers, journals, and books (without customs declaration); and 4. Expenses for the service of overseas news agency, and provisions of photos and reports.
	19C	營業租賃支出 Leasing expenses	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。 Rental expenses paid by residents for the leasing of operating equipment (such as transportation equipment) abroad, excluding capital leasing.
	19D	專業技術及事務支出 Professional /technical services and business expenses	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。 Expenses paid by residents for professional services abroad, such as legal, accountant, management consultants, public relations, advertising, market survey, polls, commercial exhibition, public notary, inspection/testing, architectural design, etc., including remuneration of directors and supervisors.
	19E	視聽支出 Video-audio expenses	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」。 Expenses paid by residents for film, television, radio and musical productions or performances abroad, or for expenses incurred in audio/video downloads, and channel rental. For royalties paid for the right to broadcast or reproduce video/audio productions described above, enter “195”- Intellectual property rights licensing expenses.
	19F	外國政府機構之服務收入匯出款 Outward remittance of service income of foreign government agencies	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 and other foreign government agencies in the R.O.C., and payments made by residents to foreign governments for visa fees and service fees.
	19G	軍政機關其他服務支出 Other service expenses of military or government agencies	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；若為我政府機關對非居民之捐款支出，請填報(580)「政府捐贈及會費支出」。 Service expenses of R.O.C. military or government agencies for services other than those described above, including money remitted to government’s representative offices abroad (including wages and salaries of expats stationed abroad). For wages and salaries of local employees, enter “410” - Outward remittance of non-resident’s wages and salaries. Military/government agencies’ traveling expenses or purchase of military supply are excluded under this item and should be put under another relevant remittance code. For

			donations of military or government agencies to non-residents, enter "580" – Government donation and membership fee expenses.
	19H	加工費支出 Processing fee expenses	居民支付國外加工、組裝服務之費用。 Expenses paid by residents for processing and assembly services provided abroad.
	19J	電信支出 Telecommunication expenses	居民支付國外電信服務之費用。 Expenses paid by residents for telecommunication services provided abroad.
	19K	維修支出 Repair/maintenance expenses	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」。 Expenses paid by residents for repair/maintenance services provided abroad, such as repairs/maintenances of ships, aircrafts and other transportation vehicles. For repairs/maintenances of buildings or computers, enter "193" - Expenses related to local construction projects or "19B" - Computer and information service expenses.
	19P	委外研發及購買研發成果資產之支出 Outsourcing R&D and R&D asset purchase expenses	居民委託非居民從事研發或向非居民購買研發成果所有權(例如專利權、著作權、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」；若係支付使用國外研發成果及品牌、商標與經銷權之支出，請填報(195)「使用智慧財產權支出」；若係支付國外電腦軟硬體開發或設計之支出，請填報(19B)「電腦與資訊支出」。 Expenses paid by residents to non-residents for outsourcing R&D or purchasing ownership of R&D assets (e.g. patents, copyrights, industrial process and design, etc.). For the purchase of brands, trademarks and distribution rights, etc., enter "540" - Natural resource and non- R&D asset purchase expenses; for payments for the use of foreign R&D assets, brands, trademarks or distribution rights, enter "195" - Intellectual property rights licensing expenses; for payments for computer software/hardware development or design services provided abroad, enter "19B" - Computer and information service expenses.
	199	其他服務支出 Other service expenses	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)「專業技術及事務支出」。 Payments for services other than those described above and not relating to any subject matter project (e.g. fashion design fees), specify the nature of payments. If there is a subject matter project, put the payment under relevant item described above. For example, for architectural design expenses, enter "19D"- Professional/technical service and business expenses.
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 investment	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。 Capital stock investment made by residents in a foreign direct investment enterprise, including capital stock transfers and working capital of branches.
	220	對外貸款投資 Outward loan	居民對國外直接投資事業之貸款投資(一年以上)；若係對大陸地區直接投資事業之融資，請填報(221)「對外直接投資事業及關

		investment	係企業融資」。 Loan investment (one year or longer) in a foreign direct investment enterprise made by residents; for financing to a direct investment enterprise in Mainland China, enter “221” – Financing to foreign direct investment enterprises and affiliated enterprises.
	221	對外直接投資事業及關係企業融資 Financing to foreign direct investment enterprises or affiliated enterprises	居民對國外直接投資事業未達一年之融資、週轉金及代墊款，或對關係企業及大陸地區直接投資事業之融資、週轉金及代墊款(不限期間)；若屬對國外直接投資事業之貸款投資(一年以上)，請填報(220)「對外貸款投資」。 Financing, working funds or advance payments offered by residents to a foreign direct investment enterprise for less than one year, or financing, working funds or advance payments offered (for an indefinite period of time) to a foreign affiliated enterprise or a direct investment enterprise in Mainland China; for loan investment (one year or longer) in a foreign direct investment enterprise, enter “220” – Outward loan investment.
	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 uses of the funds abroad is decided at the time of remittance.
	262	投資國外股權證券 Investment in overseas equity securities	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。 Investment made by residents in overseas shareholdings, stocks, warrants, depository receipts, mutual funds and investment trusts.
	263	投資國外長期債票券 Investment 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」。 Investment made by residents in overseas long-term bonds and notes (with an original maturity longer than one year). For investment made by residents in long-term bonds and notes issued by non-residents in the R.O.C., enter “282” - Issuance of long-term bonds and notes in the R.O.C. by foreigners.
	264	投資國外短期債票券 Investment 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。 Investment made by residents 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。 Funds paid by residents for overseas deliverable forward (DF) foreign exchange or 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	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。 Funds paid by residents for overseas non-deliverable derivative transactions to non-residents, including margins, premiums and

		derivative transactions	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.
	268	購買國外虛擬資產 Purchase of overseas virtual assets	居民購買國外虛擬資產，如加密資產、非同質化代幣(NFT)等。 Outward remittance by residents for purchasing overseas virtual assets, for example, crypto assets, non-fungible tokens (NFT), etc.
	270	購置國外不動產 Purchase of overseas real estate	居民購置國外土地、房屋等不動產之資金。 Outward remittance of funds by residents for purchasing real estate abroad, such as land and houses.
	280	對外融資 Outward financing	居民對無投資關係之非居民的融資、週轉金及代墊款；若係對國外直接投資事業或關係企業之貸款投資、融資、週轉金及代墊款，請依性質分別填報(220)「對外貸款投資」或(221)「對外直接投資事業及關係企業融資」。 Financing, working funds or advance payments offered by residents to non-residents without direct/indirect investment relationships. For loan investment, financing, working funds or advance payments offered to a foreign direct investment enterprise or affiliated enterprise, enter “220” – Outward loan investment or “221” - Financing to foreign direct investment enterprises or affiliated enterprises, based on the nature of remittance.
	281	外人發行台灣存託憑證 Issuance of Taiwan depository receipts by foreigners	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 remittance of funds raised by non-residents in the issuance of Taiwan depository receipts and outward remittances of funds in the issuance of shares for the 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 foreigners	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 (raised by issuers or invested by investors) 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 foreigners	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 nature of remittance), such as bid bonds or performance bonds, 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： Funds recovered by non-residents from investment in the R.O.C. (including capital gains and losses); but for income distributed on a regular basis (e.g. interest and dividends), 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 capital stock investments by foreign nationals or	非居民收回經我國主管機關核准原直接投資我國事業之股本，包括股本轉讓及分公司營運資金。 Capital principal recovered by non-residents from investment in direct investment enterprises in the R.O.C., which has been approved

		overseas Chinese	by domestic competent authority, including capital stock transfers and working capital of branches.
	320	償還僑外貸款投資 Repayments of loan investments by foreign nationals or overseas Chinese	居民償還經我國主管機關核准之國外直接投資股東貸款投資(一年以上)。 Repayments by residents for loan investment (one year or longer) provided by foreign equity shareholders, which has been approved by domestic competent authority.
	321	償還僑外直接投資股東及關係企業融資 Repayments of financing offered by foreign equity shareholders or overseas affiliated enterprises	居民償還國外直接投資股東未達一年之融資、週轉金及代墊款，或償還國外關係企業之融資、週轉金及代墊款(不限期間)；若屬償還非居民經我國主管機關核准在國內直接投資事業之貸款投資(一年以上)，請填報(320)「償還僑外貸款投資」。 Repayments by residents for financing, working funds or advance payments offered by a foreign equity shareholder for less than one year, or an overseas affiliated enterprise (for an indefinite period of time); for repayments of loan investment (one year or longer) offered by non-residents in a domestic direct investment enterprise, which has been approved by domestic competent authority, enter “320” – Repayments of loan investment by foreign nationals or overseas Chinese.
	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 businesses remitting outward foreign trust funds invested in the R.O.C.
	340	償還國外融資 Repayments of overseas financing	居民償還無投資關係之非居民的融資、週轉金及代墊款，銀行對外履行借款保證責任時亦屬之；若屬償還國外直接投資股東或關係企業之貸款投資、融資、週轉金及代墊款，請依性質分別填報(320)「償還僑外貸款投資」或(321)「償還僑外直接投資股東及關係企業融資」。 Repayments by residents for financing, working funds or advance payments offered by non-residents without direct/indirect investment relationships, including performance of loan guarantee responsibility by banks. For repayments of loan investment, financing, working funds or advance payments offered by foreign equity shareholders or overseas affiliated enterprises, enter “320” – Repayments of loan investments by foreign nationals or overseas Chinese or “321” – Repayments of financing offered by foreign equity shareholders or overseas affiliated enterprises, based on the nature of remittance.
	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。 Outward remittance of funds by residents 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 foreigners	非居民收回存放於我國之存款(非證券投資戶)。 Withdrawal of deposits in the R.O.C. by non-residents (not for local securities investment).
	360	外人證券投資匯回 Outward remittance of securities investments by foreigners	非居民匯回投資國內證券之資金(含資本利得與損失)。 Outward remittance of funds invested in local securities by non-residents (including capital gains and losses).
	365	外人交易衍生金融商品匯回	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。

		Outward remittance of proceeds from financial derivative transactions by foreigners	Outward remittance of proceeds by non-residents 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 collaterals by foreigners for securities lending	非居民匯回其借券交易之保證金。 Outward remittance of non-residents' cash collaterals for securities lending transactions.
	368	外人出售國內虛擬資產 Sale of local virtual assets by foreigners	非居民出售國內虛擬資產，如加密資產、非同質化代幣(NFT)等。 Outward remittance of proceeds by non-residents from sale of virtual assets in the R.O.C, for example, crypto assets, non-fungible tokens (NFT), etc.
	370	外人出售國內不動產 Sale of local real estates by foreigners	非居民出售國內不動產之資金。 Outward remittances of proceeds by non-residents from sale of real estates in the R.O.C.
	371	外人收回購買國內預售屋價金 Withdrawal of funds for purchasing local pre-sale home by foreigners	非居民匯入購買國內預售屋之價金，因喪失購買權利等因素而收回時，填報本項。若預售屋完工並辦理所有權移轉後之賣出收回，請填報(370)「外人出售國內不動產」。 Withdrawal of funds originally remitted in by non-residents for purchasing a pre-sale home in the R.O.C. due to the loss of purchase right or other reasons. For withdrawal of proceeds from sale of a completed pre-sale home after title transfers, enter "370" – Sale of local real estates by foreigners.
	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。 Outward remittance of funds by residents to redeem their 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。 Repayments in installments by residents for import financing made by foreign sellers.
	392	資本租賃支出 Capital leasing expenses	居民向國外以融資方式承租物品之租金支出。 Capital leasing (principal) expenses paid by residents for foreign lease financing.
	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 of remittance), such as bid bonds or performance bonds (excluding margins or cash collaterals for financial derivatives or securities lending).
四		所得支出 Income-related expenses	包括薪資支出、外人投資所得及其他所得支出。 Including salaries, foreigner's investment income, and other income-related expenses.
(一)		薪資支出 Salary expenses	
	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 military or government agency or the overseas branch office without business registration; for foreign employees who have stayed in the R.O.C. for more than one year, enter “511” – Outward remittance by foreign workers.
(二)		外人投資所得(不含資本利得或損失) Investment income of foreigners (excluding capital gains or losses)	投資所得係指固定期間所配發的利息、紅利、盈餘或股利；若是外人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。外人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 in foreigner’s investment is treated as “capital gains or losses”, which may not be put under investment gains, but under the sub-items of “Outflows of foreign funds” based on the nature of remittance. Investment income of foreigners is classified into the following items:
	440	國外融資利息 Interest arising from overseas financing	居民支付無投資關係之非居民的融資利息，包括資本租賃之利息支出。 Interest paid by residents for financing offered by non-residents without direct/indirect investment relationships, including interest expenses from capital leasing.
	441	僑外股本投資的盈餘或股利 Surplus or dividend income of foreign nationals and overseas Chinese from direct investments in the R.O.C.	非居民直接投資於國內產業股本之紅利、盈餘及股利所得。 Bonus, surplus and dividends earned by non-residents from direct capital stock investments in R.O.C. enterprises.
	442	股權證券股利 Dividend income from equity securities	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。 Dividend income earned by non-residents from investment in local equity securities such as shareholding, stocks, warrants, depository receipts, mutual funds and investment trusts or outward remittance of dividends by residents on stocks or depository receipts issued overseas.
	443	外人存款利息 Deposit interest of foreigners	非居民匯出在國內存款之利息所得。 Outward remittances of interest income earned by non-residents from deposits in R.O.C banks.
	444	有關進口之利息 Import finance related interest	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。 Payments made by residents to pay for interest incurred on a foreign seller’s usance L/C, collection of payments or installment payments of import financing.
	445	長期債票券利息 Interest on long-term bonds and notes	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。 Interest received by non-residents from long-term bonds and notes in the R.O.C. (with an original maturity longer than one year) or

			residents remitting out interest incurred on long-term bonds and notes sold abroad.
	446	短期債票券利息 Interest on short-term notes and bills	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。 Interest received by non-residents from short-term notes and bills in the R.O.C. (with an original maturity of one year or less) or a resident remitting out interest incurred on short-term notes and bills sold abroad.
	448	僑外貸款投資及融資利息 Interest on loan investment and financing made by foreign nationals or overseas Chinese	居民支付國外直接投資股東及關係企業之貸款投資及融資等利息支出。 Interest expenses incurred by residents from loan investment or financing made by foreign equity shareholders or overseas affiliated enterprises.
	449	其他投資所得 Other investment income	上述各項以外之外人投資所得匯出，請詳述性質。如居民使用非居民房屋、土地的租金支出。 Outward remittance of investment income by foreigners other than those described above (please specify the nature of remittance), such as rental income earned by non-residents from leasing houses or land to residents.
(三)		其他所得支出 Other income-related expenses	薪資支出及外人投資所得以外之所得支出。 Income - related expenses other than salaries and investment income of foreigners.
	450	使用自然資源支出及貨物相關稅款 Natural resource leasing expenses and goods-related tax expenses	主要包括： 一、居民因使用非居民的自然資源而支付的租金，包括使用礦藏、捕魚、林業、放牧權、領海權、領空權之支出。 二、居民支付外國政府與貨物或生產相關稅款，如營業執照稅、增值稅、出進口稅、消費稅等支出；及我國政府支付非居民與貨物或生產相關之補貼款；若非與貨物或生產相關之稅款支出，填報(581)「非貨物相關稅款支出」。 Including mainly: 1. Rental expenses incurred by residents from using the natural resources of non-residents, including the rights to mineral resources, fishing, forestry, grazing, territorial waters, and territorial air space. 2. Goods or production related taxes paid by residents to foreign governments, such as business license tax, value-added tax, import and export tax, and sales tax; goods and production-related subsidies paid by R.O.C. government to non-residents. For taxes not related to goods or production, enter "581" - Non-goods-related tax expenses.
	451	碳排放交易支出 Carbon emission trading expenses	居民購買國外碳排放權或支付碳稅等。 Outward remittance of funds by residents to pay for carbon emission trading or carbon tax abroad.
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 Remittance payments	居民資助國外親屬或作為家屬生活費，包括定居大陸地區榮民之就養給付。

		for family support	Outward remittances by residents to help family or relatives abroad or for the living expenses of families, including payments to veterans residing in Mainland China.
	511	工作者匯款支出 Outward remittance by foreign 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 the R.O.C. for one year or longer (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。 Donations or grants made by residents other than military or government agencies 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 expenses and funds remitted outward by citizens for immigration purposes.
	540	購買自然資源與非研發成果資產支出 Natural resource and non- R&D asset purchase expenses	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、著作權等請填報(19P)「委外研發及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, territorial waters and territorial air space) and ownership of intangible assets (including brands, trademarks, distribution rights, domain names, etc.) abroad. For the purchase of patents or copyrights, enter “19P” – Outsourcing R&D and R&D asset purchase expenses.
	580	政府捐贈及會費支出 Government donation and membership fee expenses	我軍政機關對非居民之捐贈及繳交國際組織會費等移轉支出。 Transfer payments made by R.O.C. military or government agencies to non-residents, such as donations and membership fees of international organizations.
	581	非貨物相關稅款支出 Non-goods-related tax expenses	居民支付外國政府非與貨物或生產相關之稅款，如財產稅、所得稅。若支付貨物或生產相關之稅款，請填報(450)「使用自然資源支出及貨物相關稅款」。 Taxes paid by residents to foreign government agencies, which are not goods or production related, such as property tax and income tax. For goods or production related tax expenses, enter “450” - Natural resource leasing expenses and goods-related tax expenses.
	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、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、彩券票款或獎金、非因保險給付之損害賠償、撫恤金等。若支付稅款，請依是否與貨物或生產相關，分別填報(450)「使用自然資源支出及貨物相關稅款」及(581)「非貨物相關稅款支出」。 Transfer payments other than those described above (please specify the purpose of payments), such as default penalty, scholarship, membership fees, non-resident’s legal inheritance of assets of residents and interest accrued, lottery or prizes, non-insurance related indemnities or relief payments. For tax payments, enter “450” – Natural resource leasing expenses and goods-related tax expenses or “581” – Non-goods-related tax expenses, depending on whether the tax payment is goods or production related.
六		其他匯出款 Other outward remittances	

(一)		其他國外交易 Other overseas transactions	
	611	出口貨款退回 Return of export receipts	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 return of export receipts, export discounts and allowances, and payments for claims of defective goods. In the case of return of payments in L/C negotiations or unpaid after L/C negotiations, declare as a minus item under the original export.
	612	外人兌回外幣 Exchange back of foreign currency by foreigners	非居民在台旅行支出剩餘款兌回外幣。 Exchange back of unspent New Taiwan dollar by non-residents traveling in the 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。 Return of inward remittances other than capital items (with prefix 2 or 3) and 611, 612; when specifying the nature of remittance, please note the code or the 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 非居民帳戶者，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 inside the R.O.C., the country should be indicated as R.O.C.; outward remittance into a non-resident's OBU account may not be put under domestic transactions, but should be classified into the foreign transaction items based on the nature of outward remittance. Domestic transactions 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 New Taiwan dollar and deposits it in a foreign currency account, the authorized bank shall enter this code on the "Foreign Exchange Memo", regardless the nature of the foreign exchange payments, and annotate customer's original intent; do not use this code if the foreign exchange is not settled in 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 非居民帳戶)，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 非居民帳戶者，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 transfers and transfers to a non-resident's OBU account), the authorized bank should enter this code and note the original nature of payments by customers on the "Foreign Exchange Memo" or "Transactions Memo", regardless whether the transfer needs to go through banks abroad. If the remittance is transferred to a non-resident's OBU account, do not use this code, but use the code

			for the original nature of remittance instead.
	694	外幣互換兌出 Converting one foreign currency into another	兩種不同外幣間之互相轉換，轉換前之外幣列報本項。 When one foreign currency is converted into another foreign currency, use this item for reporting the foreign currency before conversion.
	695	未有資金流動之交易 Transactions without the 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 非居民帳戶)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、結購外幣供保價值等，請詳述性質。 If a customer's foreign exchange is transferred within the bank (including inter-branch transfers but excluding non-resident's OBU accounts), for example transfers between time deposit and demand deposit, renewal of time deposit, foreign exchange transfers between customers, repayments of foreign currency loans extended by domestic banks, buyback of accounts receivables, interest payments of foreign currency loans, foreign currency service fee payments to authorized banks, write-off, foreign currency transaction losses (incurred inside the country), deposit/withdrawal of foreign exchange transaction margins, or buying foreign currency for maintenance of value, please specify the nature of 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。 Payments of interest on foreign exchange demand deposits or time deposits by authorized banks.
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), enter "391" - Installment payments for import financing or "392"- Capital leasing expenses.
(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 payees	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 payees, 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。 Payments made in advance for goods to be imported. 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。 Payments for fuels or materials provided to R.O.C transportation equipment at foreign ports or airport terminals.

	704	樣品費支出 Payments of sample fees	居民支付國外樣品費。 Payments made by residents for overseas samples.
	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 payees	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 payees providing relevant proof documents showing that customs clearance formalities have been handled by another domestic entity. If relevant proof documents are not presented, enter “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 goods (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 purchase of foreign goods delivered onshore	
	720	國外訂貨但由境內供貨的貨款 Payments for goods ordered offshore but delivered 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)。 Outward remittances of payments for goods ordered offshore and partly delivered onshore according to orders or contracts, with the presentation of relevant proof documents. If relevant proof documents are not presented, enter “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 payees (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 at NT\$500,000 or above, it should be counted into payees’ 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	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。

		delivered onshore (without proof documents)	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 at NT\$500,000 or above, it should be counted into payees’ accumulated exchange settlement for the year.
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