

匯入匯款之分類及說明

Code and Description of Inward Remittance Classification

大項 Category	分類 編號 Code	項 目 Item	說 明 Description
一		服務收入 Service receipts	分為運輸、保險、旅行及其他四大項。 Classified into four categories –transportation, insurance, travel and others.
(一)		運輸收入 Transportation receipts	居民提供非居民海陸空之客貨運輸服務所獲得收入，分為下列各項： Receipts derived by residents from sea, land or air freight/passenger transportation services, which are classified as follows:
	111	海運貨運收入 Freight shipping receipts	海上貨物運輸之收入。 Receipts from freight shipping services.
	112	海運客運收入 Maritime passenger transportation receipts	海上旅客運輸之收入。 Receipts from maritime passenger transport services.
	115	航空貨運收入 Air freight service receipts	航空貨物運輸之收入。 Receipts from air freight services.
	116	航空客運收入 Air passenger service receipts	航空旅客運輸之收入。 Receipts from airline passenger services.
	119	其他運輸收入 Other transportation-related receipts	上述各項以外之運輸收入，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收入。 Transportation receipts other than those described above (please specify the nature of receipts), such as receipts derived from land transportation, loading/unloading, warehousing, harbor/airport fees, commissions and agency fees related to freight and passenger transportation.
(二)		保險收入 Insurance receipts	國內保險公司承保非居民保險之保費、再保費收入及居民向國外保險公司投保發生之保險理賠收入，分為下列各項： Receipts of insurance premiums and reinsurance fees derived by domestic insurance companies from underwriting insurance for non-residents, and insurance claim receipts derived by residents from foreign insurance companies, which are classified as follows:
	121	財產保險收入 Non-life insurance receipts	國內保險公司承保非居民財產保險所收取之保費及再保費收入。 Receipts of non-life insurance premiums and reinsurance fees derived by domestic insurance companies from underwriting non-life insurance for non-residents.
	122	財產保險理賠收入 Non-life insurance claim receipts	居民向國外保險公司投保財產保險所發生之保險賠款與給付收入，包括攤回再保賠款與給付收入。若非因保險之損害賠償或撫恤金等，請填報(599)「其他移轉收入」。 Claims and benefits received by resident policyholders from foreign insurance companies for non-life insurance purchased, including receipts from reinsurer's share of claims and benefits. For non-

			insurance related indemnity or relief receipts, enter “599” – Other transfer receipts.
	123	人身保險收入 Life insurance receipts	國內保險公司承保非居民人身保險所收取之保費及再保費收入。 Receipts of life insurance premiums and reinsurance fees derived by domestic insurance companies from underwriting insurance for non-residents.
	129	人身保險理賠收入 Life insurance claim receipts	居民向國外保險公司投保人身保險發生之保險賠款與給付收入，包括攤回再保賠款與給付收入。若非因保險之損害賠償或撫恤金等，請填報(599)「其他移轉收入」。 Claims and benefits received by resident policyholders from foreign insurance underwriters for life insurance purchased, including receipts from reinsurer's share of claims and benefits. For non-insurance related indemnities or relief receipts, enter “599” – Other transfer receipts.
(三)		旅行收入 Travel-related receipts	非居民來台旅行或短期居留(未滿一年)之支出，分為下列各項： Spending of non-residents on traveling or short-term stay (less than one year) in the R.O.C., which are classified as follows:
	131	商務收入 Business receipts	非居民來台洽辦商務之旅費支出。 Traveling expenses paid by non-residents for business trips in the R.O.C.
	132	觀光收入 Tourism receipts	非居民來台觀光旅費支出。 Traveling expenses paid by non-residents for tourism in the R.O.C.
	134	留學收入 Education receipts	非居民在台就學(居留國內可一年以上)之學費及生活費。 Tuition and living expenses paid by non-residents for studying in the R.O.C. (including non-residents allowed to stay in Taiwan for one year or longer).
	135	信用卡收入 Credit card receipts	非居民在台旅行之信用卡、金融卡消費支出。 Credit card and debit card expenses paid by non-residents while traveling in the R.O.C.
	136	收兌處外幣收入 Foreign currency receipts of foreign exchange facilities	經核准設置之外幣收兌處自非居民所收兌之外幣。若為居民旅行剩餘款結售新台幣或存入外匯存款，請填報(612)「旅行剩餘退匯」。 Foreign currencies received by authorized foreign exchange facilities from non-residents. For unused foreign currencies sold for New Taiwan dollar or deposited in foreign currency account by residents after travelling, enter "612" - Exchange back of unused foreign currency.
	139	其他旅行收入 Other travel-related receipts	上述各項以外之非居民旅行支出，請詳述性質，如探親、講學、就醫(居留國內可一年以上)、競賽等。 Traveling expenses paid by non-residents other than those described above (please specify the purpose of travel), such as family visits, giving lectures, seeking medical care (including non-residents allowed to stay in the R.O.C. for one year or longer), or participating in tournaments or contests in the R.O.C.
(四)		運保費及旅行以外之其他服務收入 Other service receipts other than those of	分為下列各項： Classified into the following items:

		transportation, insurance and travel	
	191	文化及休閒收入 Cultural and leisure receipts	<p>居民提供國外博物館及其他文化、體育與休閒娛樂有關的活動收入，包括函授課程及遠距教學收入。</p> <p>Receipts derived by residents from providing services to overseas museums or offering cultural, sports, leisure and entertainment activities abroad, including receipts derived from offering correspondence and distance learning courses.</p>
	192	貿易佣金及代理費收入 Trade commissions and agency fee receipts	<p>居民提供國外與貿易有關的服務所收取的佣金及代理費。</p> <p>Receipts derived by residents from commissions and agency fees collected for trade-related services provided abroad.</p>
	193	營建收入 Construction project receipts	<p>居民承包國外營建工程(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)的收入；或非居民在台承包工程，匯入支付其採購國內的商品及服務支出。若屬建築設計收入，請列(19D)「專業技術及事務收入」。</p> <p>Receipts derived by residents from undertaking overseas 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 inward remittance made by non-residents to pay for purchase of goods and services in the R.O.C. in connection with a local contracted project. For architectural design receipts, enter “19D” – Professional /technical services and business receipts.</p>
	194	金融服務收入 Financial service receipts	<p>居民提供國外各種金融業務(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收入。</p> <p>Receipts derived by residents from fees and commissions collected for financial services (e.g. foreign exchange transactions, securities transactions, financial derivatives transactions, asset management, discretionary account services, and securities custody services) provided to foreign entities or individuals.</p>
	195	使用智慧財產權收入 Intellectual property rights licensing receipts	<p>居民提供國外使用智慧財產權(如專利權、著作權、工業製程與設計、商標及經銷權等)之收入，包括影視、廣播及音樂等播送權或重製權所收取之權利金。若係出售智慧財產權，請按交易性質分別填報(19P)「受託研發及出售研發成果資產之收入」或(540)「出售自然資源與非研發成果資產收入」。</p> <p>Receipts derived by residents from granting a foreign entity or individual the use of intellectual property rights (e.g. patents, copyrights, industrial process and design, trademarks and distribution rights, etc.), including royalties received from granting the right to broadcast or reproduce film, TV, radio and musical productions. For selling intellectual property rights, enter “19P” – Outsourced R&D and R&D asset sale receipts” or “540”- Natural resource and non-R&D asset sale receipts”, depending on the nature of transactions.</p>
	196	外國民間機構在台辦公費用	<p>外國在台非營利組織或無營利事業登記之分支機構、辦事處或聯絡處的辦公費用(包括派駐人員薪資)。若為本地雇員薪資，請填報(410)「薪資款匯入」。</p>

		Office expenses of foreign private organizations in the R.O.C.	Business expenses of a foreign non-profit organization, or a branch office, a representative office or a liaison office without business registration in the R.O.C. (including wages and salaries of expats stationed in the R.O.C.). For wages and salaries of local employees, enter "410" - Inward remittance of residents' wages and salaries.
	19A	郵務與快遞收入 Postal and courier delivery service receipts	居民提供國外郵務與快遞服務收入。 Receipts derived by residents from postal and courier delivery services provided to foreign entities or individuals.
	19B	電腦與資訊收入 Computer and information service receipts	居民提供國外電腦、資訊與新聞相關之服務，包括一、提供國外電腦軟硬體之開發、設計、使用、諮詢、管理、安裝、資料處理及相關設備維修的收入。二、提供國外資料庫、圖書館及檔案管理等服務的收入。三、國外訂閱我國報紙、期刊及書籍(未經出口報關)的收入。四、提供國外新聞代理、照片和報導的收入。 Receipts derived by residents from providing computer, information and news related services to foreign entities or individuals, including 1. Receipts generated from the development of computer software and hardware, and related design, uses, consultation, management, installation, data processing, and repair/maintenance services; 2. Receipts generated from providing database, library and file management services; 3. Receipts generated from the subscription of local newspapers, journals, and books (without customs declaration); and 4. Receipts generated from providing news, photos or reports.
	19C	營業租賃收入 Leasing receipts	居民提供營運器具租給國外所收取的租金收入(如運輸設備租金收入)，惟資本租賃除外。 Rental income earned by residents from leasing out operating equipment (such as transportation equipment) to foreign entities or individuals, excluding capital leasing.
	19D	專業技術及事務收入 Professional/technical services and business receipts	居民提供國外有關法律、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收入，包括董監事酬勞。 Receipts derived by residents from providing professional services to foreign entities or individuals, 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	視聽收入 Video-audio receipts	居民自國外收取製作及演出影視、廣播與音樂等之報酬，或提供國外下載影音與收看頻道的收入。若屬前述視聽播送權或重製權之權利金收入，請填報(195)「使用智慧財產權收入」。 Receipts derived by residents from film, television, radio and musical productions or performances abroad, or for providing audio/video downloads, and channel rental abroad. For royalties received from granting rights to broadcast or reproduce video/audio productions described above, enter "195"- Intellectual property rights licensing receipts.
	19F	外國政府機構在台辦公費用	外國使領館或其他政府機構在台之辦公費用(包括派駐人員薪資)。若為本地雇員薪資，請填報(410)「薪資款匯入」。

		Office expenses of foreign government agencies in the R.O.C.	Inward remittance of foreign consulates or other government agencies for expenses in the R.O.C. (including wages and salaries of expats stationed in the R.O.C.). For wages and salaries of local employees, enter “410” - Inward remittance of residents’ wages and salaries.
	19G	軍政機關其他服務收入 Other service receipts of military or government agencies	上述各項以外之我軍政機關服務收入，包括我駐外單位的領事簽證費、規費收入。若為非居民對我國軍政機關之捐款，請填報(580)「政府捐贈收入」；若為稅款收入，請依是否與貨物或生產相關，分別填報(450)「使用自然資源收入及貨物相關稅款」及(581)「非貨物相關稅款收入」。 Service receipts of R.O.C. military or government agencies from services other than those described above, including visa fees and other fees received by our representative offices abroad. For donations to military or government agencies made by non-residents, enter “580” – Government’s donation receipts”; for tax receipts, enter “450” – Natural resource leasing receipts and goods-related tax receipts or “581” – non-goods related tax receipts, depending on whether the tax receipts are goods or production related.
	19H	加工費收入 Processing fee receipts	居民提供非居民的貨品加工、組裝服務之收入。 Receipts derived by residents from providing processing and assembly services to non-residents.
	19J	電信收入 Telecommunication receipts	居民提供國外電信服務之收入。 Receipts derived by residents from providing telecommunication services to foreign entities or individuals.
	19K	維修收入 Repair/maintenance receipts	居民提供非居民的維修服務之收入，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)「營建收入」及(19B)「電腦與資訊收入」。 Receipts derived by residents from providing repair/maintenance services to non-residents, such as repairs/maintenances of ships, aircrafts and other transportation vehicles. For repairs/maintenances of buildings or computers, enter “193” - Construction project receipts or “19B” - Computer and information service receipts.
	19P	受託研發及出售研發成果資產之收入 Outsourced R&D and R&D asset sale receipts	居民受非居民委託從事研發或出售研發成果所有權(例如專利權、著作權、工業製程與設計等)給非居民之收入。若出售品牌、商標、經銷權等請填報(540)「出售自然資源與非研發成果資產收入」；若係收取國外使用研發成果及品牌、商標與經銷權之收入，請填報(195)「使用智慧財產權收入」；若係提供國外電腦軟硬體開發或設計之收入，請填報(19B)「電腦與資訊收入」。 Receipts derived by residents from undertaking R&D outsourced by non-residents or selling ownership of R&D assets to non-residents (e.g. patents, copyrights, industrial process and design, etc.). For selling brands, trademarks or distribution rights, etc., enter “540” - Natural resource and non- R&D asset sale receipts; for receipts derived from authorizing foreign entities or individuals for the use of R&D assets, brands, trademarks or distribution rights, enter “195” - Intellectual property rights licensing receipts; for receipts derived from providing computer software/hardware development or design services to foreign entities or individuals, enter “19B” - Computer and information service receipts.

	199	其他服務收入 Other service receipts	<p>上述各項以外的無相關主體項目(如服裝設計費)之服務收入，請詳述性質。若有主體項目則歸入前述各項，如建築設計收入請填報(19D)「專業技術及事務收入」。</p> <p>Receipts derived from services other than those described above and not relating to any subject matter (e.g. fashion design fees); please specify the nature of receipts. If there is a subject matter, put the receipts under relevant items described above. For example, for architectural design receipts, enter “19D”- Professional/technical service and business receipts.</p>
二		本國資金流回 Repatriation of domestic funds	<p>居民收回各項國外投資的資金(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「對外投資所得」各細項。本國資金流回分為下列各項：</p> <p>Funds from investment abroad recovered by residents (including capital gains and losses); but for income received on a regular basis (e.g. interest and dividends), put under the sub-items of “Income from overseas investments”; repatriation of domestic funds is classified into the following items:</p>
	210	收回股本投資 Return of overseas direct investment	<p>居民收回國外直接投資事業之股本，包括股本轉讓及分公司營運資金。</p> <p>Return of capital stock investment in a foreign direct investment enterprise recovered by residents, including capital stock transfers and working capital of branches.</p>
	220	收回對外貸款投資 Return of outward loan investment	<p>居民收回對國外直接投資事業之貸款投資(一年以上)；若係收回對大陸地區直接投資事業之融資，請填報(221)「收回對外直接投資事業及關係企業融資」。</p> <p>Return of loan investment (one year or longer) in a foreign direct investment enterprise recovered by residents; for return of financing to a direct investment enterprise in Mainland China, enter “221” – Return of financing to foreign direct investment enterprises and affiliated enterprises.</p>
	221	收回對外直接投資事業及關係企業融資 Return of financing to foreign direct investment enterprises and affiliated enterprises	<p>居民收回對國外直接投資事業未達一年之融資、週轉金及代墊款，或收回對國外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)；若屬收回對國外直接投資事業之貸款投資(一年以上)，請填報(220)「收回對外貸款投資」。</p> <p>Return of financing, working funds or advance payments offered by residents to a foreign direct investment enterprise for less than one year, or return of 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 return of loan investment (one year or above) in a foreign direct investment enterprise, enter “220” – Return of outward loan investment.</p>
	250	收回國外存款 Return of deposits in overseas banks	<p>居民收回原由國內匯出存放於國外銀行之存款。匯入之國外存款係由其他國外交易產生者(如出口、服務、國外投資等)不得列入本項，應依其來源或原國外投資性質作適當的分類。</p> <p>Return of deposits previously remitted out by residents and deposited at an overseas bank. Inward remittance of overseas deposits that are generated from other overseas transactions (e.g. exports, services, foreign investments, etc.) should not be entered under this item, but should be properly categorized based on its source or the original purpose of foreign investment.</p>

	262	收回投資國外股權證券 Return of investment in overseas equity securities	居民收回投資國外股份、股票、權證、存託憑證、共同基金及投資信託之資金(含資本利得與損失)。 Return of investment made by residents in overseas shareholdings, stocks, warrants, depository receipts, mutual funds and investment trusts (including capital gains and losses).
	263	收回投資國外長期債票券 Return of investment in overseas long-term bonds and notes	居民收回投資國外長期(發行期限超過一年)債票券之資金。若為收回非居民在台發行長期債票券，請填報(282)「外人償還在台發行長期債票券」。 Return of investment made by residents in overseas long-term bonds and notes (with an original maturity longer than one year). For long-term bonds and notes issued by non-residents in the R.O.C., enter “282” - Repayments by foreign nationals for bonds and notes issued in the R.O.C.
	264	收回投資國外短期債票券 Return of investment in overseas short-term notes and bills	居民收回投資國外短期(發行期限一年及一年以下)債票券之資金。 Return of 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入 Inward remittance of proceeds from overseas deliverable forward or swap transactions	國外有本金交割的外匯遠期及換匯之資金匯入；但與國內銀行交易者不得列入本項，請依性質列入「其他匯入款—國內交易」之相關細項。 Inward remittance of proceeds from overseas deliverable forward (DF) foreign exchange or swap transactions. Proceeds from transactions with domestic banks may not be entered under this item but under the related sub-item of “Other inward 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入 Inward remittance of proceeds from overseas non-deliverable derivative transactions	國外無本金交割的衍生金融商品之資金匯入，包括匯入的保證金、權利金及利得等；但與國內銀行交易者不得列入本項，請依性質列入「其他匯入款—國內交易」之相關細項。 Inward remittance of proceeds from overseas non-deliverable derivative transactions, including margins, premiums and gains. Proceeds from transactions with domestic banks may not be entered under this item but under the related sub-item of “Other inward remittances – Domestic transactions” based on the nature of remittance.
	268	出售國外虛擬資產 Sale of overseas virtual assets	居民出售國外虛擬資產，如加密資產、非同質化代幣(NFT)等。 Proceeds from residents selling overseas virtual assets, for example, crypto assets, non-fungible tokens (NFT), etc.
	270	出售國外不動產 Sale of overseas real estate	居民出售國外不動產之資金。 Proceeds from selling overseas real estate by residents.
	280	收回對外融資 Return of outward financing	居民收回對無投資關係之非居民的融資、週轉金及代墊款；若係收回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)「收回對外貸款投資」或(221)「收回對外直接投資事業及關係企業融資」。 Return of financing, working funds or advance payments offered by residents to non-residents without direct/indirect investment relationships. For return of loan investment, financing, working funds or advance payments offered to a foreign direct investment enterprise or affiliated enterprise, enter “220” – Return of outward loan investment or “221” - Return of financing to foreign direct

			investment enterprises or affiliated enterprises, based on the nature of remittance.
	281	外人償還台灣存託憑證 Repayments by foreigners for Taiwan depository receipts	非居民償還在台發行台灣存託憑證之資金匯入。 Inward remittance of principal repayments by non-residents for Taiwan depository receipts issued in the R.O.C.
	282	外人償還在台發行長期債票券 Repayments by foreigners for long-term bonds and notes issued in the R.O.C.	非居民償還(或居民收回投資)在台發行長期債票券之資金匯入。 Inward remittance of principal repayments by non-residents (or residents redeeming investments) for long-term bonds and notes issued in the R.O.C.
	283	外人買回在台發行股票 Buyback of stocks issued in the R.O.C. by foreigners	非居民買回其在台公開發行股票之資金匯入。 Inward remittance of funds by non-residents for buying back stocks publicly issued by the non-resident in the R.O.C.
	291	收回分期付款出口融資 Return of installment payments for export financing	居民收回分期付款之出口融資。 Return of installment payments for export financing made by residents.
	292	資本租賃收入 Receipts of capital leasing	居民以融資方式出租物品給國外之租金收入。 Capital leasing (principal) receipts earned by residents from lease financing to foreign entities or individuals.
	299	其他本國資金之流回 Other repatriation of domestic funds	上述各項以外之本國資金流回，請詳述性質，如收回原繳交國外之押標金或保證金(不含衍生金融商品之保證金)等。 Repatriation of domestic funds other than those described above (please specify the purpose of remittance), for example, return of bid bonds or performance bonds previously paid and remitted overseas, etc. (excluding margins for financial derivatives).
三		外國資金流入 Inflows of foreign funds	分為下列各項： Classified into the following items:
	310	僑外股本投資 Direct investment by foreign nationals or overseas Chinese	非居民經我國主管機關核准支付國內直接投資事業之股本，包括股本轉讓及分公司營運資金。 Investment made by non-residents in the capital stock of domestic direct investment enterprises, which has been approved by domestic competent authority, including capital stock transfers and working capital of branches.
	320	僑外貸款投資 Loan investment by foreign nationals or overseas Chinese	非居民經我國主管機關核准對國內直接投資事業之貸款投資(一年以上)。 Loan investment (one year or longer) made by non-residents in a domestic direct investment enterprise, which has been approved by domestic competent authority.
	321	僑外直接投資股東及關係企業融資 Financing offered by foreign equity shareholders or	非居民對國內直接投資事業未達一年之融資、週轉金及代墊款，或對國內關係企業之融資、週轉金及代墊款(不限期間)；若屬對國內直接投資事業之貸款投資(一年以上)，請填報(320)「僑外貸款投資」。

		overseas affiliated enterprises	Financing, working funds or advance payments offered by non-residents to a domestic direct investment enterprise for less than one year, or financing, working funds or advance payments offered by non-residents to a domestic affiliated enterprise (for an indefinite period of time); for loan investment (one year or longer) in a domestic direct investment enterprise, enter “320” – Loan investment by foreign nationals or overseas Chinese.
	330	國外信託資金 Overseas trust funds	國內證券投信業者在國外募集投資國內有價證券之信託資金。 Trust funds raised abroad by domestic investment trust enterprises for investment in domestic securities.
	340	國外融資 Overseas financing	非居民對無投資關係之居民的融資、週轉金及代墊款；若係對國內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(320)「僑外貸款投資」或(321)「僑外直接投資股東及關係企業融資」。 Financing, working funds or advance payments offered by non-residents to residents without direct/indirect investment relationships. For loan investment, financing, working funds or advance payments offered to a domestic direct investment enterprise or affiliated enterprise, enter “320” – Loan investment by foreign nationals or overseas Chinese or “321” - Financing offered by foreign equity shareholders or overseas affiliated enterprises, based on the nature of remittance.
	341	發行海外公司債 Issuance of corporate bonds abroad	居民發行海外公司債所募集之資金。 Funds raised by residents from the issuance of corporate bonds abroad.
	350	外人存款 Foreigners' deposits	非居民收受國外匯款或將攜入外幣存入外匯或新台幣存款(非證券投資戶)，嗣後將再匯回國外者。存款時可決定嗣後在國內之用途者不得列入本項，應依其用途作適當的分類。 Inward remittance received by non-residents or foreign currencies brought in by non-residents that are deposited into the non-resident's foreign currency or New Taiwan dollar account (not for securities investment in the R.O.C.) and will be remitted out to a foreign country in the future. If subsequent use of the funds in the R.O.C. has been decided at the time of deposit, the remittance should not be put under this item but under the proper item based on the proposed use of funds.
	360	外人投資證券 Foreigners' securities investment	非居民匯入投資國內證券之資金。 Inward remittance of funds by non-residents for investments in local securities.
	365	外人交易衍生金融商品匯入 Inward remittance of funds by foreigners for trading financial derivatives	非居民匯入與國內交易衍生金融商品之資金，包括保證金、權利金及損失等。 Inward remittance of funds by non-residents for trading financial derivative in the R.O.C., including margins, premiums and losses.
	366	外人借券保證金匯入 Inward remittance of cash collaterals by foreigners for securities lending	非居民匯入借券交易之保證金。 Inward remittance of funds by non-residents as cash collaterals for securities lending.

	368	外人購買國內虛擬資產 Purchase of local virtual assets by foreigners	非居民購買國內虛擬資產，如加密資產、非同質化代幣(NFT)等。 Inward remittance of funds by non-residents for purchasing virtual assets in the R.O.C, for example, crypto assets, non-fungible tokens (NFT), etc.
	370	外人購置國內不動產 Purchase of local real estates by foreigners	非居民購買國內不動產之資金。 Inward remittances of funds by non-residents for purchasing real estates in the R.O.C.
	371	外人購買國內預售屋價金 Purchase of local pre-sale home by foreigners	非居民匯入購買國內預售屋之價金。若預售屋完工後辦理所有權移轉時所支付之價金，請填報(370)「外人購置國內不動產」。 Inward remittance of funds by non-residents for purchasing a pre-sale home in the R.O.C. For funds remitted in to make payments at the time of title transfers after the pre-sale home has completed construction, enter “370” – Purchase of local real estates by foreigners.
	380	發行海外存託憑證 Issuance of global depository receipts	居民發行海外存託憑證所募集之資金。 Inward remittances of funds raised by residents through issuance of global depository receipts abroad.
	399	其他外國資金之流入 Other inflows of foreign funds	上述各項以外之外國資金流入，請詳述性質，如押標金、保證金(不含衍生金融商品及債券交易之保證金)等。 Inflows 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		所得收入 Income-related receipts	包括薪資所得、對外投資所得及其他所得收入等。 Including salaries, income from overseas investments, and other income and gains.
(一)		薪資所得 Receipts from salaries	
	410	薪資款匯入 Inward remittance of residents' wages and salaries	我國人民受聘於國外(居留國外未滿一年者)之薪資所得匯回(包括本國船員在外輪工作之薪資所得)，或外國政府機構及外國在台無營利事業登記分支機構為支付本地雇員薪資匯入款。若居留國外超過一年者，請填報(511)「工作者移轉收入」。 Inward remittances of salaries of citizens working abroad (staying abroad for less than one year, including R.O.C. sailors working for foreign ships), or wages and salaries of local employees working for foreign government agencies in the R.O.C. or branch offices of foreign companies without business registration in the R.O.C.. For citizens who have stayed abroad for more than one year, enter “511” – Workers' transfer receipts.
(二)		對外投資所得(不含資本利得或損失) Outward investment income (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；若是對外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，請依性質歸入「本國資金流回」各細項。 對外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 overseas investment is treated as "capital gains or losses", which may not be entered under investment income, but under the

			sub-items of "Repatriation of domestic funds" based on the nature of remittance. Outward investment income are classified into the following items:
	440	對外融資利息 Interest income from outward financing	居民對無投資關係之非居民的融資利息收入，包括資本租賃之利息收入。 Interest income earned by residents from financing to non-residents without direct/indirect investment relationships, including interest income from capital leasing.
	441	股本投資盈餘或股利 Surplus or dividend income from direct investment	居民直接投資外國產業股本所得之紅利、盈餘或股利。 Bonus, surplus of dividend income earned by residents from overseas direct investments.
	442	股權證券股利 Dividend income from equity securities	居民購買國外股份、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，或非居民匯入配發在台發行之股票、存託憑證等股權證券股利之款項。 Dividend income earned by residents from overseas equity securities such as shareholdings, stocks, warrants, depository receipts, mutual funds and investment trusts, or inward remittances of dividends by non-residents on stocks or depository receipts issued in the R.O.C.
	443	國外存款利息 Interest income from overseas deposits	居民存放國外存款之利息收入。 Interest income earned by residents from overseas deposits.
	444	有關出口之利息 Export finance related interest	居民向國外收取賣方遠期信用狀、託收或分期付款出口融資等之利息收入。 Interest income earned by residents from foreign sellers' usance letter of credit, collection of payments or installment payments of export financing.
	445	長期債票券利息 Interest income from long-term bonds and notes	居民投資國外長期(發行期限超過一年)債票券的利息收入，或非居民匯入配發在台發行之長期債票券的利息。 Interest income earned by residents from long-term bonds and notes investment abroad (with an original maturity longer than one year) or inward remittance of funds by non-residents for paying interest on long-term bonds and notes issued in the R.O.C.
	446	短期債票券利息 Interest income from short-term notes and bills	居民投資國外短期(發行期限一年及一年以下)債票券的利息收入，或非居民匯入配發在台發行之短期債票券的利息。 Interest income earned by residents from short-term notes and bills investment abroad (with an original maturity of one year or less) or inward remittance of funds by non-residents for paying interest on short-term notes and bills issued in the R.O.C.
	448	對外貸款投資及融資利息 Interest income from outward loan investment and financing	居民對國外直接投資事業或關係企業所收取之貸款投資及融資等利息收入。 Interest income earned by residents from loan investment or financing to foreign direct investment enterprises or affiliated enterprises.
	449	其他投資所得 Other investment income	上述各項以外之對外投資所得收入，請詳述性質。如居民出租給非居民使用房屋、土地所收取的租金。 Overseas investment income other than those described above (please specify the nature of remittance), such as rental income earned by residents from leasing houses or land to non-residents.

(三)		其他所得收入 Other income-related receipts	薪資所得及對外投資所得以外之所得收入。 Income receipts other than salaries and outward investment income.
	450	使用自然資源收入及貨物相關稅款 Natural resource leasing receipts and goods-related tax receipts	<p>主要包括：</p> <p>一、居住民將自然資源出租給非居住民使用而獲得的租金收入，包括使用礦藏、捕魚、林業、放牧權、領海權、領空權之收入。</p> <p>二、我國政府收取非居住民支付貨物或生產相關稅款，如營業執照稅、增值稅、出進口稅、消費稅等收入；及居住民收取外國政府部門貨物和生產相關之補貼款；若屬非貨物或生產相關之稅款，請填報(581)「非貨物相關稅款收入」。</p> <p>Including mainly:</p> <p>1. Rental income earned by residents from leasing the use of natural resources to non-residents, including the rights to mineral resources, fishing, forestry, grazing, territorial waters, and territorial air space.</p> <p>2. Goods or production related taxes collected by the R.O.C. government from non-residents, such as business license tax, value-added tax, import and export tax, and sales tax; and goods and production-related subsidies received by residents from foreign government agencies. For taxes not related to goods or production, enter “581” – Non-goods-related tax receipts.</p>
	451	碳排放交易收入 Carbon emission trading receipts	非居住民購買國內碳排放權或支付碳稅等。 Inward remittance of funds by non-residents to pay for carbon emission trading or carbon tax in the R.O.C.
五		移轉收入 Transfer receipts	無償性或無相對報酬性之收入，分為下列各項： Free-gratis or non-compensated receipts are classified into the following items:
	510	贍家匯款收入 Remittance receipts for family support	居住民接受國外親屬(非居民)之資助性款項。 Cash assistance received by residents from overseas relatives (non-residents).
	511	工作者匯款收入 Workers' remittance receipts	我國人民受聘於國外(居留國外一年以上)工作所得薪資之匯入款。 Inward remittances of wages and salaries of citizens working abroad for one year or longer.
	520	捐贈匯款收入 Donation remittance receipts	國外對我民間團體及個人之捐獻或贈與款。 Foreign donations to private organizations or individuals in the R.O.C.
	530	移民收入 Immigration-related receipts	外人移民至我國之費用，及為移民所匯入之資金。 Immigration expenses and funds remitted inward by foreigners for the purpose of immigration.
	540	出售自然資源與非研發成果資產收入 Natural resource and non-R&D asset sale receipts	<p>居住民出售自然資源(包括土地、採礦權、伐木權、漁獵權、水域及領空等)及非研發成果資產(包括品牌、商標、經銷權、網域名稱等)所有權給國外的收入。若出售專利權、著作權等請填報(19P)「受託研發及出售研發成果資產之收入」。</p> <p>Receipts derived by residents from selling natural resources (including land, mining rights, logging rights, fishing and hunting rights, waters and air space) and ownership of non-R&D assets (including brands, trademarks, distribution rights, domain names, etc.) to a foreign entity or individual. For the sales of patents or</p>

			copyrights, enter “19P” – Outsourced R&D and R&D asset sale receipts.
	580	政府捐贈收入 Government's donation receipts	我軍政機關來自非居民捐贈之移轉收入。若為行政規費收入，請填報(19G)「軍政機關其他服務收入」；若為稅款收入，請依是否與貨物或生產相關，分別填報(450)「使用自然資源收入及貨物相關稅款」及(581)「非貨物相關稅款收入」。 Transfer receipts of R.O.C. military or government agencies from donations made by non-residents. For administrative fee receipts, enter “19G” - Other service receipts of military or government agencies; for tax receipts, enter “450” – Natural resource leasing receipts and goods-related tax receipts or “581” – non-goods related tax receipts, depending on whether the tax receipts are goods or production related.
	581	非貨物相關稅款收入 Non-goods-related tax receipts	我政府機關收取非居民非與貨物或生產相關之稅款，如財產稅、所得稅，包括銀行代扣非居民之利息所得稅。若為貨物或生產相關之稅款收入，請填報(450)「使用自然資源收入及貨物相關稅款」。 Taxes collected by government agencies from non-residents, which are not goods or production related, such as property tax and income tax, including tax on non-resident's interest income withheld by banks. For goods or production related tax receipts, enter “450” - Natural resource leasing receipts and goods-related tax receipts.
	599	其他移轉收入 Other transfer receipts	上述各項以外之移轉收入，請詳述性質，如違約金、補助款、獎學金、會員費、繼承國外遺產、退稅款、彩券票款或獎金、非因保險給付之損害賠償、撫恤金等。移入民匯入款請填報(530)「移民收入」。 Transfer receipts other than those described above (please specify the nature of transfers), such as default penalty, subsidies, scholarship, membership fees, inheritance of foreign estate, tax return, lottery or prizes, non-insurance related indemnities or relief payments. For inward remittance made by immigrants, enter “530” – immigration-related receipts.
六		其他匯入款 Other inward remittances	
(一)		其他國外交易 Other overseas transactions	
	611	進口貨款退匯 Return of import payments	包括進口貨款退匯、進口瑕疵理賠及進口貨款折讓等，若係跟單交易之進口貨款退匯或信用狀未用餘額退匯，請列報為原來進口之減項。 Including return of import payments, claim payments for defective imports and import discounts and allowances. In the case of return of import payments in letter of credit (L/C) negotiations or return of unused L/C balance, declare as a minus item under the original import.
	612	旅行剩餘退匯 Exchange back of unused foreign exchange	居民旅行支出(包括商務、觀光、探親、留學及其他旅行)結匯剩餘款結售為新台幣或存入外匯存款或供匯出時應列報本項。 Residents' unused balance of traveling expenses (for business, tourism, visiting relatives, studying abroad and other traveling

			expenses) sold for New Taiwan dollar or deposited in foreign currency account or remitted outward afterwards.
	619	其他匯入款 Other inward remittances	除資本項目(2、3字頭)及611、612以外之其他匯出匯款退匯。詳述性質時，請註明原匯出匯款分類編號或項目名稱。 Return of outward 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 outward 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；若自國際金融業務分行 OBU 非居民帳戶匯入者，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.; inward remittance from a non-resident's OBU account may not be entered under domestic transactions, but should be classified under foreign transactions based on the nature of inward remittance. Domestic transactions are classified as follows:
	692	外匯存款結售 Sale of foreign currency deposits	客戶將外匯存款提出結售為新台幣時，不論其原外匯收入性質為何，指定銀行於水單上皆編製本項分類編號，並請加註客戶原結售性質；未結售為新台幣者不得列入本項。 When a customer sells the foreign currency deposit for New Taiwan dollar, the authorized bank shall enter this code on the "Foreign Exchange Memo" regardless the nature of original foreign exchange receipts, and annotate the customer's original intent; do not use this code if the foreign exchange is not settled in New Taiwan dollar.
	693	由國內他行轉入本行之外匯 Foreign exchange transferred from another domestic bank	本項非屬客戶填報之匯款性質，而為指定銀行使用之分類編號。當外匯是由國內其他銀行(不含聯行及各國際金融業務分行 OBU 非居民帳戶)轉入時，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，並請加註客戶原收入性質。自國際金融業務分行 OBU 非居民帳戶匯入者，不得列入本項，應依其原匯款性質作適當的分類。 This code is used by authorized banks only. When foreign exchange is transferred from another domestic bank (excluding inter-branch transfers and transfers from a non-resident's OBU account), the authorized bank should enter this code and note the original nature of receipts 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 from a non-resident OBU account, do not use this code, but use the code for the original nature of remittance instead.
	694	外幣互換兌入 Converting one foreign currency into another	兩種不同外幣間之互相轉換，轉換後之外幣列報本項。 When one foreign currency is converted into another foreign currency, use this item for reporting the foreign currency being converted into.
	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)轉帳未自他行匯入者，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、外幣貸款撥款、應收帳款承購、外幣貸款利息收入、外匯交易保證金撥還、指定銀行

			與居住民間之外幣手續費、指定銀行代扣居民之利息所得稅、國內外匯交易盈餘、原結購供保值之外幣結售等，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 deposits and demand deposits, renewal of time deposits, foreign exchange transfers between customers, disbursements of foreign currency loans, purchase of account receivables, interest income from foreign currency loans, return of margins for foreign exchange transactions, foreign currency service fees charged by the authorized bank on residents, tax withholding of interest income of residents by authorized banks, foreign exchange transaction gains in the R.O.C., or selling foreign currency originally bought for the maintenance of value, please specify the nature of transactions.
	696	外匯存款利息收入 Interest income from foreign currency deposits	顧客收到指定銀行支付之外匯活期存款或外匯定存單利息時列報本項。 Interest income paid by authorized banks on foreign exchange demand deposits or time deposits.
七		收取商品貿易之貨款(含國內出貨及國外出貨) Receipts from exported goods (including onshore and offshore deliveries)	收取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收回請分別填報於(291)「收回分期付款出口融資」與(292)「資本租賃收入」。 Receipts from exported goods are classified into the following items: for installment payments or capital leasing (principal) received, enter "291"- Return of installment payments for export financing or "292" – Receipts of capital leasing.
(一)		出口通關的貨款 Receipts from customs-cleared exported goods	
	70A	收款人已自行辦理出口通關的貨款 Receipts from exported goods with customs clearance handled by recipients	貨品已由收款人辦理出口通關的貨款。 Receipts from exported goods with customs clearance handled by recipients.
	701	尚未出口之預收貨款 Advance receipts from goods not yet exported	預收之出口貨款收入，貨品將由國內通關出口。 Advance receipts from goods to be exported. Such goods will be cleared through customs and exported out of the R.O.C.
	702	港口售油及補給 Fuel and supply revenues	在本國港口或機場提供國外運輸工具油料及物資等補給之收入。 Receipts from the supply of fuels or materials for foreign transportation equipment at domestic ports or airport terminals.
	703	海外售魚 Receipts from sale of fish caught abroad	本國漁業公司或船東在海外漁撈基地售魚所得匯回國內。 Inward remittance of proceeds from sale of fishes caught abroad by domestic fishing companies or boat owners.
	704	樣品費收入 Receipts from sample fees	居民收到國外支付之樣品費。 Receipts derived by residents from sale of samples abroad.

	706	非由收款人自行辦理出口通關的貨款 Receipts from exported goods with customs clearance not handled by recipients	由國內其他業者辦理貨品出口通關供應國外，收款人雖未辦理出口通關，但提供相關文件證明貨物係由其他業者出口，否則，請填報(801)。 Receipts from exported goods with recipients 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)		未經我國出口通關的國外銷貨收入 Receipts from sale of goods abroad not cleared through R.O.C. customs	
	710	委外加工貿易收入 Receipts from processing trade	居民委託國外加工後，貨品未經我國通關，直接在國外銷售的貨款收入。 Receipts derived by residents from sale of goods abroad that were processed abroad and not cleared through R.O.C. customs.
	711	商仲貿易收入 Receipts from 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，但由我國收取之貨款。 Receipts derived by residents from sale of goods (including raw materials, work-in-process and finished goods) that were purchased and sold directly abroad without further processing and never cleared through R.O.C. customs.
(三)		由國外支付指定在國內交貨之貨款 Receipts from sale of goods delivered onshore but paid offshore	
	720	依國外客戶指示在國內交貨的貨款 Receipts from sale of goods delivered onshore according to the instruction of overseas client	收款人接受國外訂單後，依照國外客戶指示，直接供應貨品給國內其他業者，因此收取來自國外客戶支付之貨款，且提供相關證明文件，否則，請填報(802)。 When recipients take overseas orders and then directly deliver goods to other domestic companies in the R.O.C. according to the instruction of overseas clients, the recipients may receive payment from overseas clients, with the presentation of relevant proof documents. If relevant proof documents are not presented, enter “802”.
八		其他貨款 Other receipts of payments for goods	
	801	非由收款人自行辦理出口通關的貨款(無證明文件) Receipts from exported goods with customs clearance not handled by recipients (without proof documents)	匯入性質與(706)相同，但收款人無法提供證明文件之貨款，結售時累積超過新台幣 50 萬元以上，應計入收款人當年累積結匯金額。 The nature of inward remittance is the same of “706”, but the recipient is unable to provide relevant proof documents; when accumulated settlement of foreign currency sale at NT\$500,000 or above, it should be counted into recipients’ accumulated exchange settlement for the year.

	802	<p>依國外客戶指示在國內交貨的貨款(無證明文件)</p> <p>Receipts from sale of goods delivered onshore according to the instruction of overseas client (without proof documents)</p>	<p>匯入性質與(720)相同，但收款人無法提供證明文件之貨款，結售時累積超過新台幣 50 萬元以上，應計入收款人當年累積結匯金額。</p> <p>The nature of inward remittance is the same of “720”, but the recipient is unable to provide relevant proof documents; when accumulated settlement of foreign currency sale at NT\$500,000 or above, it should be counted into recipients’ accumulated exchange settlement for the year.</p>
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