

匯入出匯款分類 695 之細分類

Subclassification of Inward and Outward Remittance Code 695

| 代號 Subcode | 細 分 類 說 明 Description |
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| B | 國內銀行短期外幣貸款撥款及償還 Drawdown and repayments of short-term foreign currency loans made by domestic banks |
| C | 外匯交易保證金之提存或撥還 Provisions or return of foreign exchange margins |
| D | 外匯交易已實現損失或盈餘 Realized foreign exchange transaction losses or gains |
| E | 外幣貸款利息收支 Interest income or expenses on foreign currency loans |
| F | 國內銀行中長期外幣貸款撥款及償還 Drawdown and repayments of medium and long-term foreign currency loans made by domestic banks |
| G | 評價產生之未實現損益 Unrealized gains/losses measured at a fair value |
| R | 客戶間國內貨款之收付 Receipts and payments for goods between domestic customers |
| S | 國內外幣計價投資款項之收付 Domestic receipts and payments involving foreign currency denominated investment |
| T | 客戶間國內移轉之收付 Domestic transfer receipts and payments between customers |
| L | 客戶間國內外幣借貸之收付 Domestic receipts and payments between customers involving foreign currency loans |
| P | 客戶間國內服務之收付 Domestic service receipts and payments between customers |
| U | 經核准依「境外資金匯回管理運用及課稅條例」第 7 條或第 8 條規定提取從事國內投資之收支 Receipts and payments related to approved withdrawal of funds for investment pursuant to Article 7 or Article 8 of the Management, Utilization, and Taxation of Repatriated Offshore Funds Act |
| V | 依「境外資金匯回管理運用及課稅條例」第 6 條所稱，按百分之五計算之限額內得提取自由運用之收支 Receipts and payments related to up to 5% of the funds that could be withdrawn and freely utilized pursuant to Article 6 of the Management, Utilization, and Taxation of Repatriated Offshore Funds Act |
| W | 依「境外資金匯回管理運用及課稅條例」第 6 條所稱，按百分之二十五計算之限額內，自外匯存款專戶提取並存入信託專戶或證券全權委託專戶內從事金融投資之收支 Receipts and payments related to up to 25% of the funds that could be withdrawn from the segregated foreign exchange deposit account and deposited into a segregated trust account or a segregated securities discretionary investment account and engaged in financial investments pursuant to Article 6 of the Management, Utilization, and Taxation of Repatriated Offshore Funds Act |
| X | 標準型新臺幣與外幣間換匯交易(SWAP) Standard swap transactions between New Taiwan dollar and a foreign currency (SWAP) |

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| Y | 標準型新臺幣與外幣間換匯換利交易(CCS) Standard cross-currency swap transactions between New Taiwan dollar and a foreign currency (CCS) |
| N | 上述以外之國內交易款項收付(如銀行手續費、銀行代扣稅款、國內外幣借券保證金、外幣定存質借等之收付) Receipts and payments of domestic transactions related money other than those described above (e.g. bank fees, tax withholding by banks, cash collaterals for local securities lending, foreign currency time deposit loans, etc.) |
| Z | 同一客戶外幣資金異動係涉及國外交易之收支 Movement of foreign currency funds of same customer involving overseas transaction receipts and payments |
| (空白) (Blank) | 同一客戶其結購外匯僅作外存不再匯至國內他人帳戶或國外、或結售之外匯原係以新臺幣結購存入 Same customer's foreign currency purchased only for deposit without remitting into another local or foreign account; selling foreign currency that was originally purchased only for deposit |

註 1：692、693 及 695 以外之匯款分類，如為新臺幣與外幣間 SWAP 或 CCS 之交易，仍請於「69X 細分類欄」(資料傳輸檔案格式之 690-SUB-CODE 欄)輸入代碼 X 或 Y。

Note 1: For remittances other than 692, 693 and 695, if it is a SWAP or CCS transactions between New Taiwan dollar and a foreign currency, enter subcode X or Y under “69X subcode” (690-SUB-CODE in data transaction file format).

註 2：陸資來台投資相關匯款分類，如匯入 310、320、321、360、365、368、370、371，及匯出 310、320、321、360、365、368、370、371、441、442、448、450，請於「69X 細分類欄」輸入代碼 M。

Note 2: For remittances related to Mainland China entities investing in the R.O.C., such as inward remittance 310, 320, 321, 360, 365, 368, 370, 371 and outward remittance 310, 320, 321, 360, 365, 368, 370, 371, 441, 442, 448, 450, enter M under “69X subcode.”

註 3：經核准依「境外資金匯回管理運用及課稅條例」資金匯回，受理銀行扣取稅款時，應以個人或營利事業名義申報「695」，細分類欄輸入代碼 N，並敘明扣付稅款。

Note 3: When a bank withholds tax on funds remitted in with approval according to the Management, Utilization, and Taxation of Repatriated Offshore Funds Act, the bank should report “695” in the name of individual or for-profit business with subcode N and indicate “tax withholding.

註 4：DBU 同一客戶外匯存款活存定存互轉或定存展期續存之交易，該客戶在同一銀行外存餘額無變動時，無須填報；惟同一客戶 DBU 帳戶與 OBU 授信目的帳戶外匯資金互轉，仍需填報。

Note 4: When a DBU customer who makes transfers between his or her foreign currency time deposit and demand deposit or renews foreign currency time deposit that does not result in any change to the customer's foreign currency account balance at the bank, there is no need to declare foreign currency transactions. However, when there is a transfer of foreign currency funds between the customer's DBU account and OBU account (opened for loan purpose), the transaction must be declared.

註 5：細分類代號「R、S、T、L、P、N」之國內交易說明請參照「匯入出匯款分類 692 及 693 之細分類」。

Note 5: For descriptions of domestic transactions under subcode R, S, T, L, P, N, see “Subclassification of Inward and Outward Remittance Codes 692 and 693”.