Outsourcing Newsletter
外包服务资讯

September 2026
2026 年 9 月

New IIT Policy on Dividend Income for Foreign-National Individuals
外籍个人股息所得个人所得税新政策

Dear Madam, dear Sir,
尊敬的女士，尊敬的先生，

We trust this newsletter finds you well.
希望您收到本通讯时一切都好。

We would like to bring your attention to the newly released announcement regarding the Individual Income Tax ("IIT") treatment for dividend income derived by foreign national individuals from foreign invested enterprises.
我们谨提请您关注新发布的关于外籍个人从外商投资企业取得股息所得的个人所得税（“IIT”）处理公告。

We have summarized below the key takeaways for your reference.
我们已将关键要点摘录如下，供您参考。

China Outsourcing Team
中国外包服务团队

Key changes

- Effective 1 September 2026, foreign national individuals deriving dividend income from foreign invested enterprises will no longer qualify for the previous temporary IIT exemption, and such income will be subject to IIT at a statutory rate of 20%

Withholding and compliance obligations

- Foreign invested enterprises are obligated to withhold IIT when making dividend payments to foreign national individuals, and file tax returns within 15 days of the month following payment
- If the foreign invested enterprise fails to perform withholding, the foreign national individual shall pay the corresponding tax by 30 June of the following year after income receipt
- Should the tax authorities issue a notice requiring payment within a specified period, the foreign national individual must comply accordingly

Points of attention

- Dividend distributions made to foreign national individual shareholders on or after 1 September 2026 will trigger the 20% IIT withholding obligation
- Dividends approved prior to the effective date but physically disbursed on or after 1 September 2026 are subject to the new rule, given that tax liability arises upon actual payment

主要变化

- 自 2026 年 9 月 1 日起，外籍个人从外商投资企业取得股息所得，将不再适用此前个人所得税暂免征收政策，该所得应按照 20%的法定税率缴纳个人所得税

扣缴与合规义务

- 外商投资企业在向外籍个人支付股息时，负有扣缴个人所得税的义务，并应于支付款项发生月份次月 15 日内办理纳税申报
- 如外商投资企业未履行扣缴义务，外籍个人应于取得所得的次年 6 月 30 日前缴纳相应税款
- 如税务机关发出限期缴纳税款通知，外籍个人须按通知要求执行

注意事项

- 2026 年 9 月 1 日及以后向外籍个人股东分配的股息，将产生 20%的个人所得税扣缴义务
- 在生效日期前已批准但在 2026 年 9 月 1 日及以后实际支付的股息，适用新规定，纳税义务以实际支付时点为准

Recommended action

- Companies with foreign national individual shareholders are advised to review upcoming dividend plans, update withholding tax procedures and maintain proper withholding and compliance documentation

We remain available should you have any questions. Please do not hesitate to reach out to your Forvis Mazars point of contact.

References

- Ministry of Finance and State Administration of Taxation Announcement [2026] No. 27: Notice on Matters Concerning Individual Income Tax Policies on Dividends for Foreign-National Individuals (link **here** in Chinese)

建议采取的行动

- 建议有外籍个人股东的公司审阅近期股息分配计划，更新扣缴税款流程，并妥善保存扣缴及合规相关文件

如您有任何疑问，我们随时可提供协助。欢迎随时联系您的富睿玛泽对接人。

参考文献:

- 财政部 税务总局公告 2026 年第 27 号：关于外籍个人股息红利个人所得税政策有关事项的通知（中文链接见**此处**）

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