

# 外國營利事業申報境外成本費用時，經簽證之證明文件免經駐外館處驗證

## 稅務法令新訊

### 要旨：

財政部於 115 年 9 月 16 日發布台財稅字第 11500617350 號解釋令，當外國營利事業在我國境內分支機構或固定營業場所申報所得稅列報其於境外發生之成本費用時，可提示經國外總公司所在地合格會計師簽證，載有境外成本費用金額、內容、計算分析或分攤方式等資訊之國外總公司財務報告或當地稅務機關證明文件，免經駐外館處驗證即可憑以認定該等成本費用。

### 解析：

財政部過去曾於 86 年及 88 年分別發布解釋令，闡明外國營利事業在我國境內分支機構或固定營業場所辦理營利事業所得稅結算申報時，如列報在境外發生之成本費用，須持有經國外總公司所在地合格會計師簽證，載有境外成本費用相關資訊之國外總公司財務報告，或當地稅務機關證明文件，且應經駐外館處驗證後，方得據此認定前開成本費用。

衡酌外國營利事業辦理前開驗證程序繁瑣，且驗證程序僅證明境外文書的形式效力，而未對財報內容進行實質審查；故出於便民考量，財政部本次發布解釋令修正前開二則函釋，刪除「應經駐外館處驗證」之規定，以減輕外國營利事業之稅務遵循成本，營造對國際投資更為友善的稅務環境。

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