



營業稅申報的國際法遵架構

International Compliance Framework for VAT/GST Filing

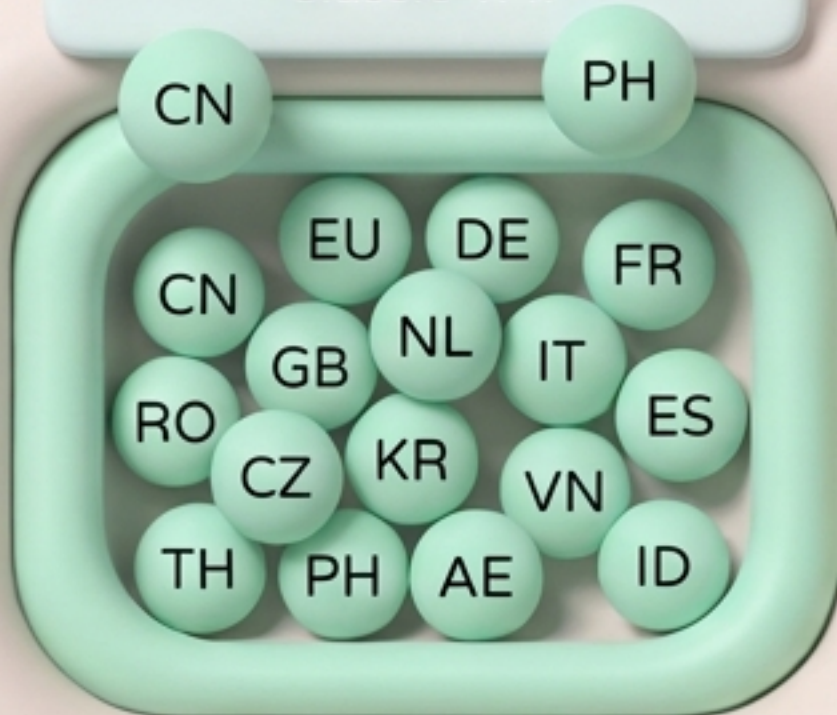
- **CK+Logic 共同知識與邏輯** | Common Knowledge & Logic
- **涵蓋20+國、50+城市** | Covering 20+ Countries & 50+ Cities

www.evershinecpa.com

全球消費稅版圖 | The Global Tax Landscape

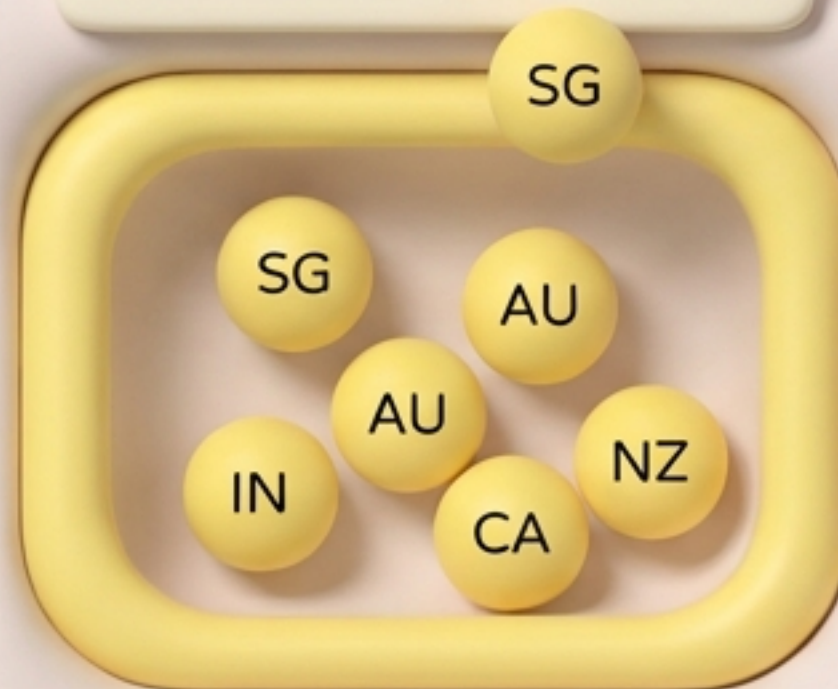
加值型消費稅 vs. 總額銷售稅 | VAT/GST vs. Gross Sales Tax

典型增值稅 (VAT) Classic VAT



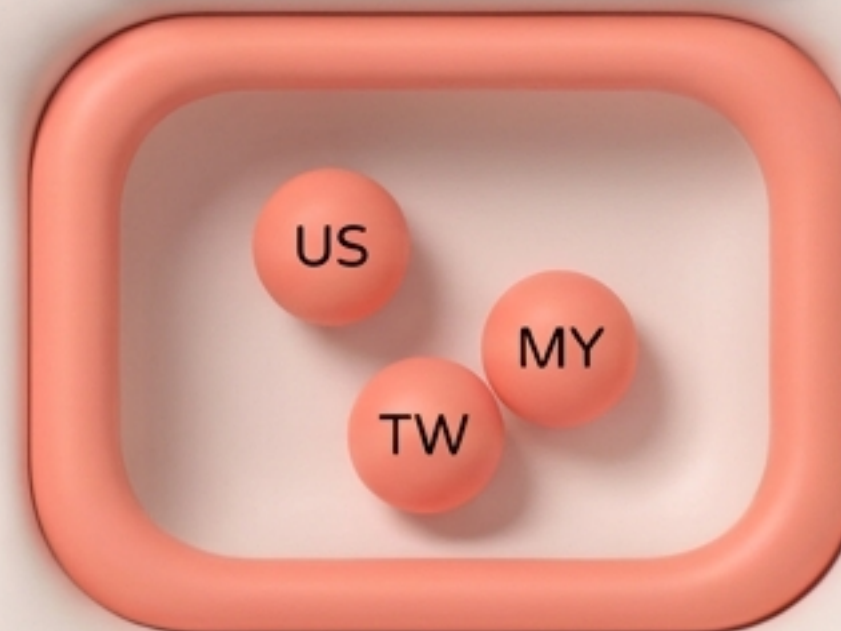
扣抵進項，依加值部分課稅
Input tax deductible, taxes value-added.

商品及服務稅 (GST) GST System



實質為加值型 (例如 SG 9%, AU 10%)
Essentially VAT (e.g., SG 9%, AU 10%).

特例制度 (Exceptions) Exceptional Systems



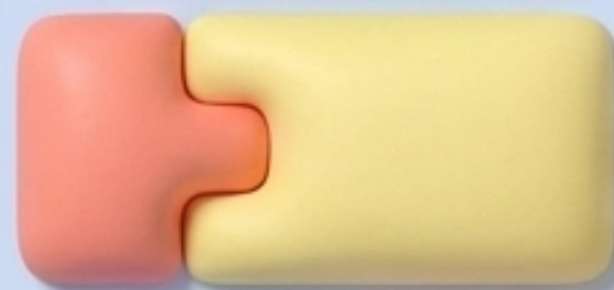
US (各州銷售稅獨立 | State Sales Tax independent),
MY (SST - 無完整扣抵 | No full deduction),
TW (加值與非加值並行 | Dual system).

稅籍編號與身分架構 | Tax ID Architecture & Identity



高度整合 (Unified ID): TW, CN, VN, TH, SG, MX, NZ

公司登記號碼與稅號相同 | Company ID = Tax ID.



核心相同附加國別 (Core ID + Prefix): JP, FR, ES, RO, CZ, AU, CA

附加國別碼或帳戶碼 | Prefix or Account Code added.



完全分離 (Separate IDs): KR, MY, PH, AE, DE, GB, NL, IT

稅號與公司號碼完全不同 | Completely distinct registration numbers.



聯邦與地方分離 (Federal/Local Split): IN, US, CA

依各邦/省/州獨立登記 | State-by-state / Province-by-province independent registration.

境外企業非稅務居民登記 | Non-Resident VAT Registration

Offshore/Digital
Business

允許非居民一般登記 (Generally Allowed)

- EU 27, GB, AU, CA, NZ, JP, AE.
- 無須實體據點即可登記 |
No physical presence required.

數位/跨境電商限定 (Digital/E-com Only)

- TW, SG, TH, PH, MX, ID, MY.
- 專為數位服務與低價包裹設計的簡化登記 | Simplified registration specifically for digital services & low-value goods.

特例制度 (Exceptions)

- CN, US.
- 中國由付款人代扣繳；美國依各州經濟連結門檻 (Economic Nexus) |
CN: Withheld by payer; US: Based on State economic nexus.

Physical Presence/Market

取得VAT稅號不等於產生所得稅常設機構 (PE)

A VAT ID does not automatically create a PE for corporate income tax.

貨物外銷：零稅率的要件 | Export of Goods: Zero-Rating Conditions

原則上適用零稅率/免稅，但必須具備四大證明 |
Generally 0% / Exempt, but four mandatory proofs are required:



1. 出口報單與離境紀錄
Customs Declarations &
Departure Records



2. 商業發票與訂單
Commercial Invoices
& Orders



3. 運輸證明
(提單/空運單)
Transport Docs (Bill
of Lading / Airway Bill)

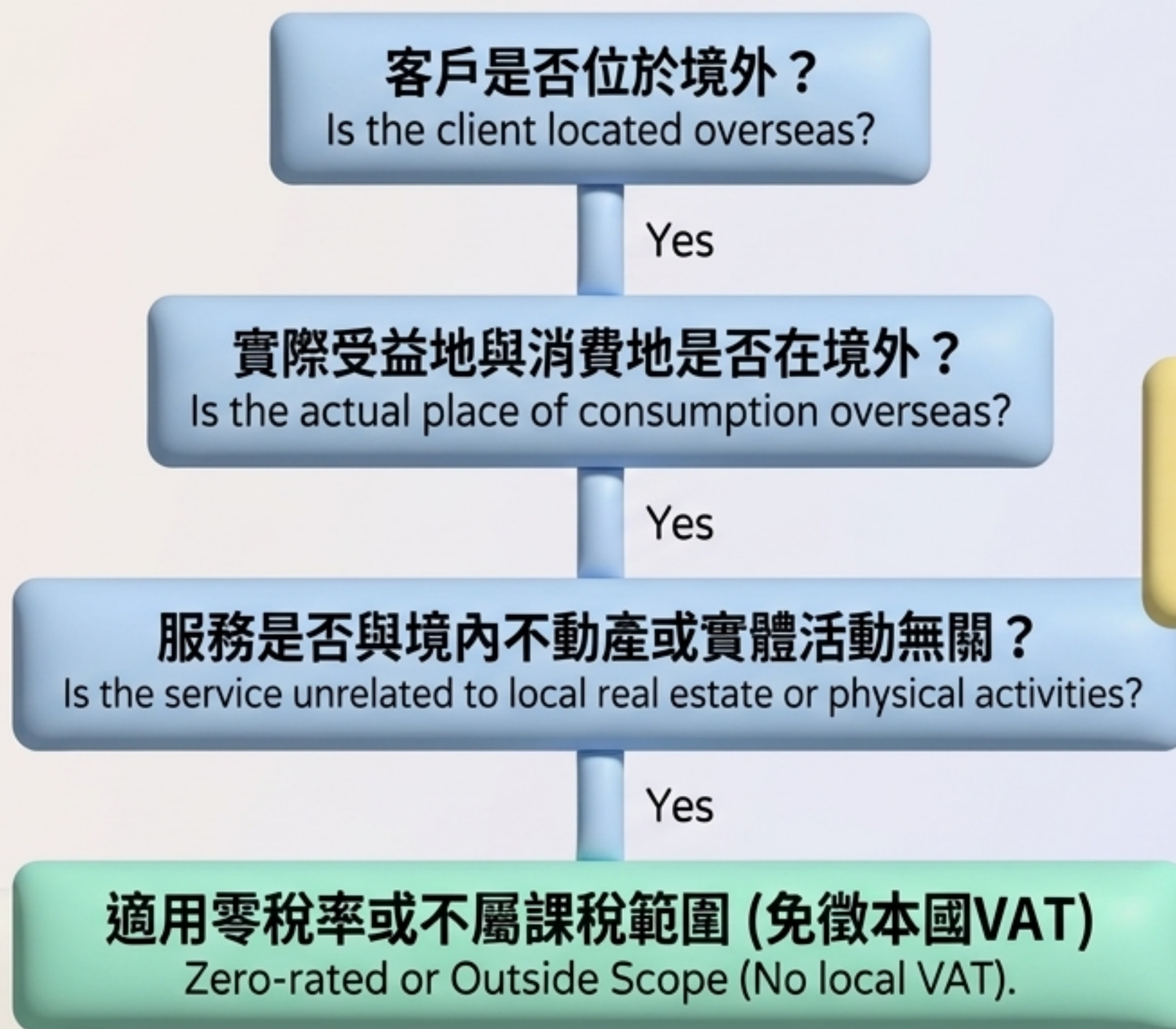


4. 境外收款證明
Foreign
Remittance Proof



若無離境證明，將被視為國內銷售並補徵稅款
Without proof of departure, it becomes a taxable
domestic sale subject to back taxes.

勞務出口判定邏輯 | Export of Services Diagnostic Flow



歐盟B2B勞務通常由境外客戶採反向課稅 (Reverse Charge)
EU B2B services typically utilize Reverse Charge by the overseas client.

法遵時程：資訊流與資金流 |

The Rhythm of Compliance: Information vs. Funds Flow



資訊流
Information
Flow/Filing

Funds Flow/
Payment

同步完成 (Synchronized)

TW, CN, KR, SG, MY, EU(多數), MX, NZ, US(多數州).

申報與繳款同一法定期限 |

Filing & payment share the same statutory deadline.

先申報，後自動扣款 (File first, Auto-deduct later)

SG (GIRO), GB (Direct Debit).

提交申報表後，稅局於指定較後日期扣款 |

After filing, authority deducts funds on a later specified date.

先繳款，後彙總申報 (Pay first, Settle later)

JP (期中預繳), IN (QRMP), FR (簡化制度), GB (年度會計).

預繳估計稅款，後續提交季度或年度申報結算 |

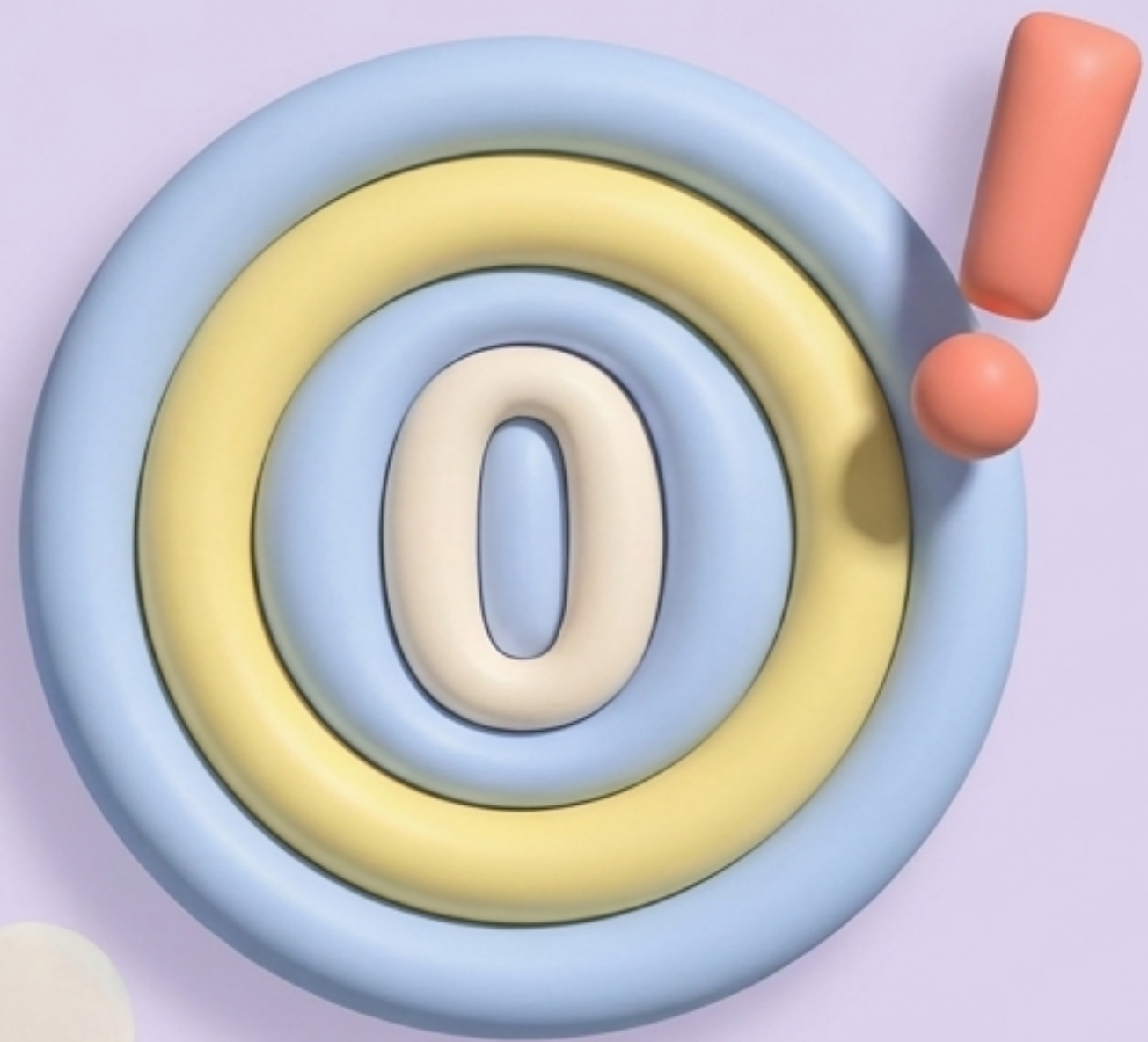
Pay estimated taxes upfront, settle later via quarterly/annual returns.

全球申報週期矩陣 | Global Filing Frequency Matrix



零營業額的「零申報」陷阱 |

The 'Nil Return' Trap for Zero Revenue



沒有營收 = 仍須申報 | No Revenue = Still Must File.

絕大多數國家 (TW, EU, SG, GB, AU, CA, US等)，只要稅籍有效，即使無交易也必須依核定週期提交零申報 (Nil Return)
In most countries, as long as the tax ID is active, Nil Returns must be filed according to the schedule, even with no transactions.

逾期罰款 (Late fines)，估定稅額 (Estimated tax assessments)、稅號註銷 (ID cancellation).

日本在完全無境內應稅交易時，可能免除消費稅確定申報義務
Japan may exempt final filing if absolutely zero taxable transactions occur.

稅款資金流支付方式 | Tax Payment Mechanisms



產生繳款碼後轉帳 (Code-based Transfer)

ID (Billing Code), AE (GIBAN), MX (Línea de Captura), TW (繳款書/銷帳編號).

申報後產生專屬付款碼，經銀行匯款 |
Generate specific billing code post-filing,
then wire funds.



授權自動扣款 (Direct Debit / Auto-deduct)

SG (GIRO), GB/EU (SEPA), CN (銀稅協議).

事先授權，稅局於指定日期自動扣帳 |
Pre-authorize bank account, tax authority
deducts automatically on specified date.

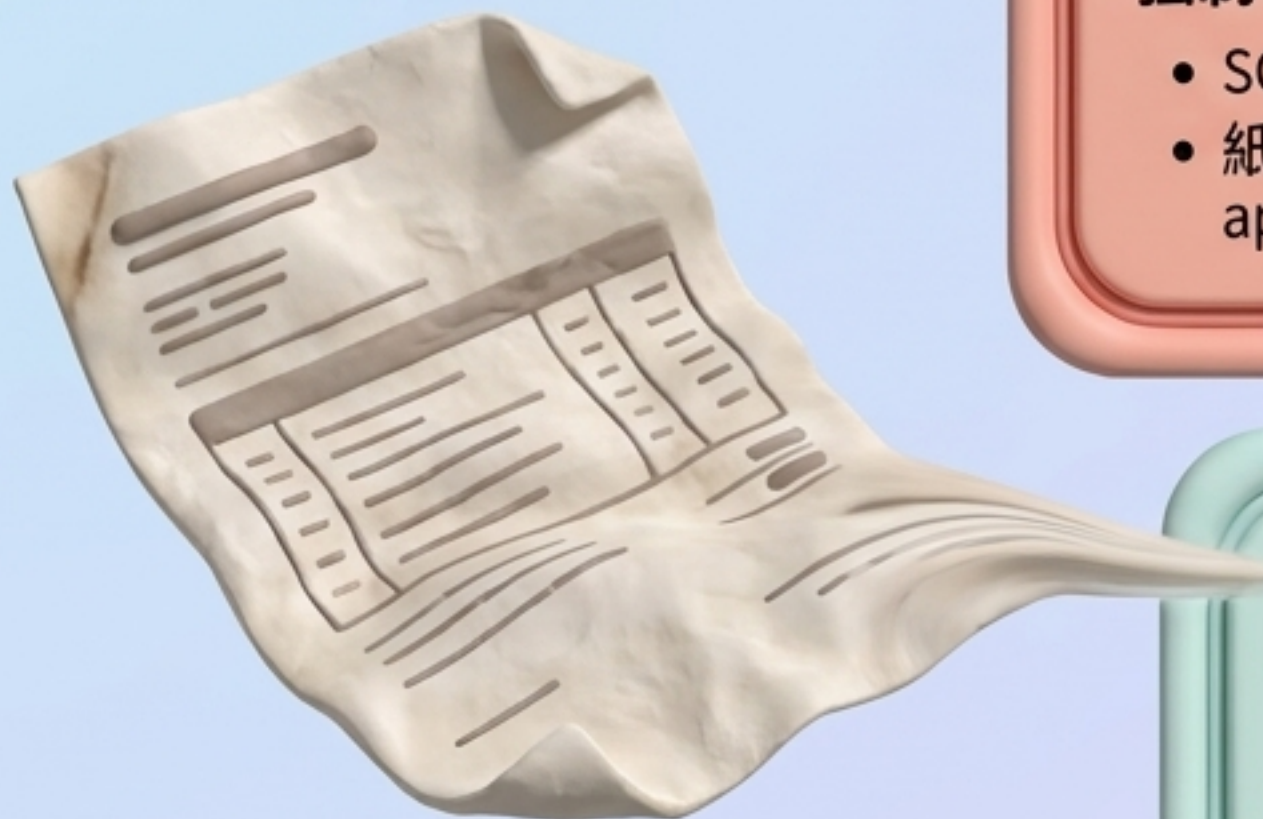


電子帳戶抵繳 (E-Ledger Offset)

IN (Electronic Cash Ledger), ID (Coretax).

先將資金存入專屬稅務帳戶，申報時
抵扣稅負 | Pre-deposit funds into an
electronic tax ledger, offset during filing.

申報方式：全面數位化革命 | Filing Methods: The Digital Mandate



強制電子申報 (Mandatory E-Filing)

- SG, AE, IN, ID, EU (FR, IT, ES, RO, DE), GB, CA, MX.
- 紙本僅限稅局核准的極端例外 | Paper is by approved extreme exception only.



電子為主，人工為輔 (E-Filing Preferred)

- TW, CN, JP, KR, TH, MY, AU, NZ.
- 實務上外資公司全面採用電子申報 | Practically, foreign subsidiaries universally adopt e-filing.

跨境法遵不僅是填表，更必須具備當地電子憑證 (E-certificates)、公司數位身分與稅務代理授權機制

Cross-border compliance is no longer just form-filling; it requires local e-certificates, digital identities, and proxy authorizations.

電子發票政府控管模式光譜 | E-Invoicing Control Spectrum

企業自行設計 (Self-Designed / Open)

- JP, GB, NL, AU, US, DE(過渡期).

企業自行編排格式與號碼，符合法定欄位即可 | Enterprises design & number invoices, fulfilling mandatory fields.

傳送與驗證 (Clearance / Validation)

- IT (SdI), RO (e-Factura), IN (IRN), MX (CFDI), KR, SG (InvoiceNow).

企業產生XML資料，必須上傳政府平台取得核准碼或經過清分 | Enterprise generates XML, must clear through Gov portal to receive approval code.

高度控管配號 (Gov Controlled IDs)

- TW (統一發票字軌), CN (數電發票), ID (e-Faktur), PH.

號碼、字軌與開立資格由政府嚴格發配與監管 | Strict allocation of IDs, tracks, and issuance qualifications by the government.

外銷退稅實際資金時程 | Export VAT Refund Reality Check

1個月內 (Within 1 Month)

GB, AU, CA, SG (月報), NZ, CN (第一類優良企業), KR (提前退稅).

1-3個月 (1-3 Months)

TW, JP, DE, FR, NL, IN, ES (月退).

3-6個月以上 (3-6+ Months) ID, PH, IT, RO, 首次大額退稅案件 (First-, 查核案件 (Audited cases). large refunds.

供應商異常、文件缺漏或大額固定資產採購，將導致退稅暫停或轉為「先查後退」 |

Supplier anomalies, missing docs, or large asset purchases will freeze refunds or trigger audit-first procedures.

化繁為簡的國際法遵架構 | Simplifying Global Compliance: The Evershine Solution

統一管理 (Centralized Management)

以 CK+Logic 架構，單一窗口管理 20+國、50+城市
Managing 20+ countries and 50+ cities through a single point of contact via the CK+Logic framework.

一站式服務 (One-Stop Service)

無縫銜接稅籍登記、電子申報、發票開立與外銷退稅
Seamless integration of registration, e-filing, e-invoicing, and VAT refunds

雲端跨國支援 (Cloud Global Support)

跨越時區與語言障礙的在地化專業，配合母公司 ERP 系統
Localized expertise bridging timezones and languages, fully compatible with HQ's ERP systems.

www.evershinecpa.com

安全交託，全球佈局 | Safe Referral, Global Expansion

探索您的專屬跨國稅務法遵方案 | Discover your customized cross-border compliance solution.



contact@evershinecpa.com



+886-2-2717-0515



BPO / AIS Login Portals

bpo.evershinecpa.com

ais.evershinecpa.com

www.evershinecpa.com