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财政部 税务总局关于外籍个人股息红利个人所得税政策有关事项的公告

Announcement of the Ministry of Finance and the State Taxation Administration on Matters Concerning Individual Income Tax on Dividends and Bonuses Received by Foreign Individuals

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现就外籍个人股息红利个人所得税政策有关事项公告如下：

The following matters concerning individual income tax on dividends and bonuses received by foreign individuals are hereby announced:

一、外籍个人从外商投资企业取得的股息红利所得，按照“利息、股息、红利所得”缴纳个人所得税，适用 20% 税率。

1. Dividends and bonuses received by a foreign individual from a foreign-invested enterprise shall be subject to individual income tax under the category of “income from interest, dividends and bonuses” , at a rate of 20%.

二、外商投资企业向外籍个人支付股息红利时，应当代扣代缴税款，并于支付所得的次月 15 日内申报纳税。外商投资企业未扣缴税款的，取得股息红利的外籍个人应当在取得所得的次年 6 月 30 日前缴纳税款；税务机关通知限期缴纳的，外籍个人应当按照期限缴纳税款。

2. When a foreign-invested enterprise pays dividends or bonuses to a foreign individual, it shall withhold the tax and shall declare and pay the tax by the 15th day of the month following the payment of the income. Where the foreign-invested enterprise fails to withhold the tax, the foreign individual who receives the dividends or bonuses shall pay the tax by 30 June of the year following the year in which the income is received; where the tax authority notifies a deadline for payment, the foreign individual shall pay the tax within the notified period.

三、本公告自 2026 年 9 月 1 日起执行，《财政部 国家税务总局关于个人所得税若干政策问题的通知》（财税字〔1994〕20 号）第二条第（八）项同时废止。

3. This Announcement shall be implemented from 1 September 2026. Item (8) of Article 2 of the Notice of the Ministry of Finance and the State Taxation Administration on Certain Individual Income Tax Policy Issues (Cai Shui Zi [1994] No. 20) shall be repealed simultaneously.

特此公告。

It is hereby announced.

财政部 税务总局

Ministry of Finance, State Taxation Administration

2026 年 9 月 1 日

September 1, 2026