

# AI稅故事 雲端新視界

## 小狐狸的避稅陰謀

AI Tales: A New Cloud Vision – The Fox Cub's Tax Trick

電子書



財政部中區國稅局 廣告



**秋意盎然，森林裡舉辦著豐年祭。小狐狸經營一家零食屋公司，也熱情地設攤參與活動。**

Autumn is here, and the forest animals are busy preparing for the harvest festival. In the midst of it all, a little fox runs her snack shop, and she excitedly sets up her stall to take part in the festivities.



**小狐狸(心懷不軌的想著)：「只要我在低稅負國家多設幾間海外公司，就能省下一大筆稅。」**

Fox schemes: "If I set up a few more overseas companies in low tax countries. I could save a ton of tax."



**小狐狸意外遇到從事稅務顧問的同學小兔子。**

Fox ran into Rabbit, her classmate who works as a tax consultant.



**小兔子：「同學，聽說這些年你生意做得不錯啊。」**  
**小狐狸：「我在低稅負國家設立了幾家海外公司，替我省下不少稅金。」**

Rabbit: "I heard your business is doing well."

Fox: "I've set up several overseas companies in low tax countries, which has saved me a lot of tax."



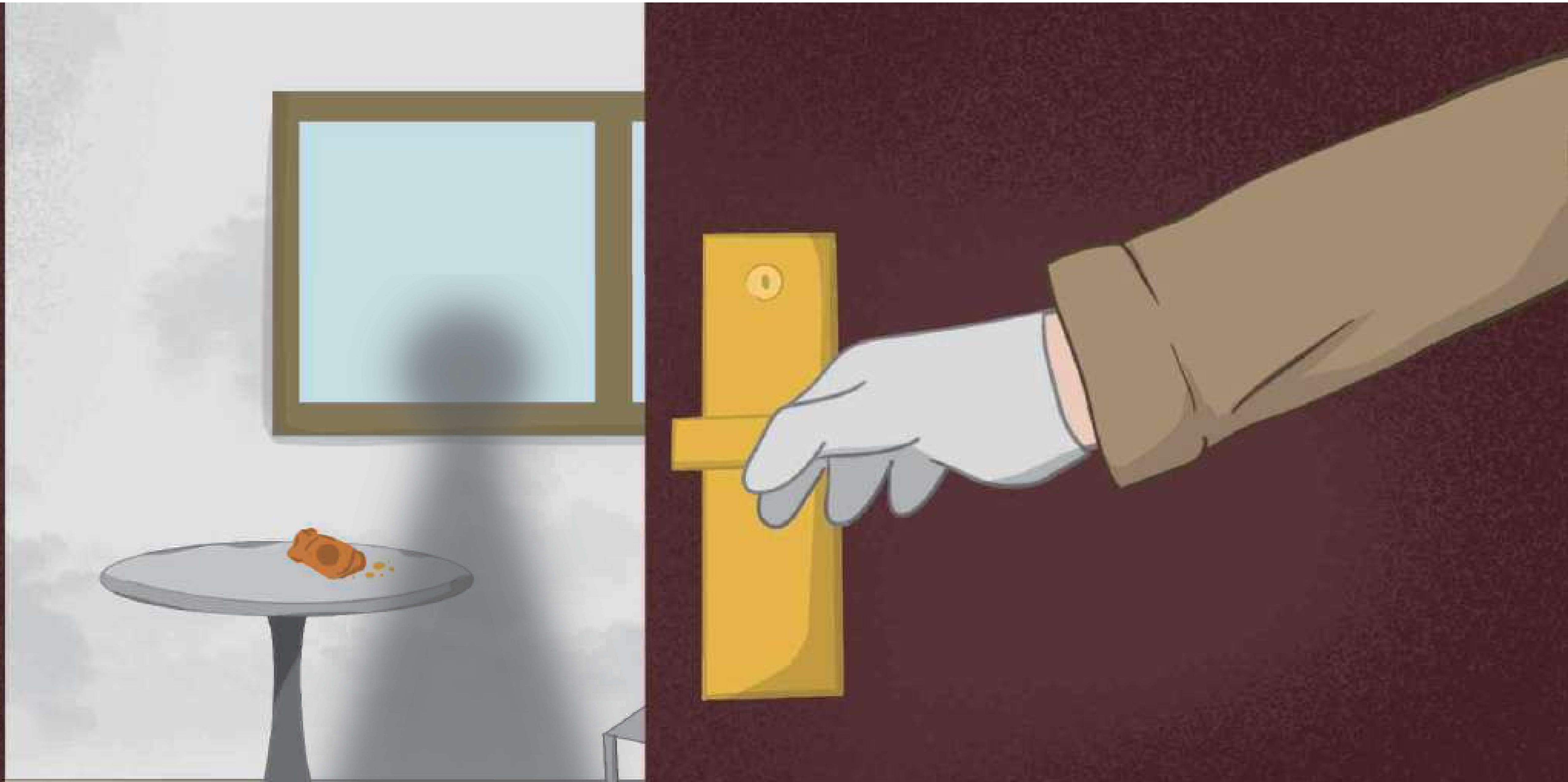
**小兔子察覺了些異常，決定請好友小刺蝟查理調查小狐狸的海外公司。**

Rabbit noticed something unusual and decided to ask his friend Charlie the Hedgehog to investigate Fox's overseas companies.



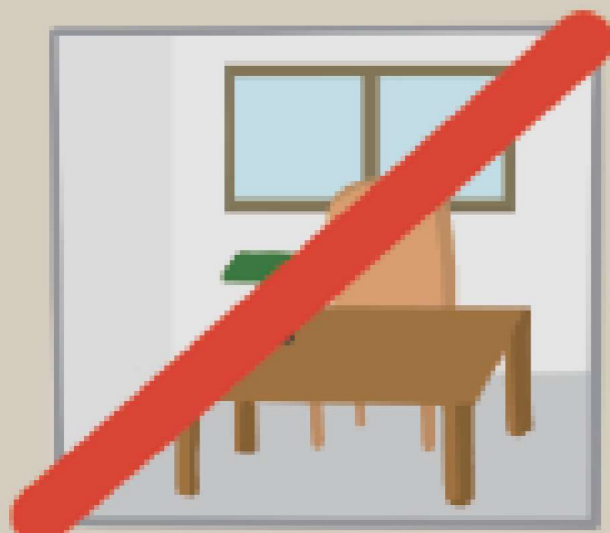
**查理思考著：「為何聯繫員工電話都無法接通？連電子郵件都沒回覆，真奇怪？」**

Charlie muses: "Why can't I get through to the staff by phone? Even emails are rarely answered. How strange!"

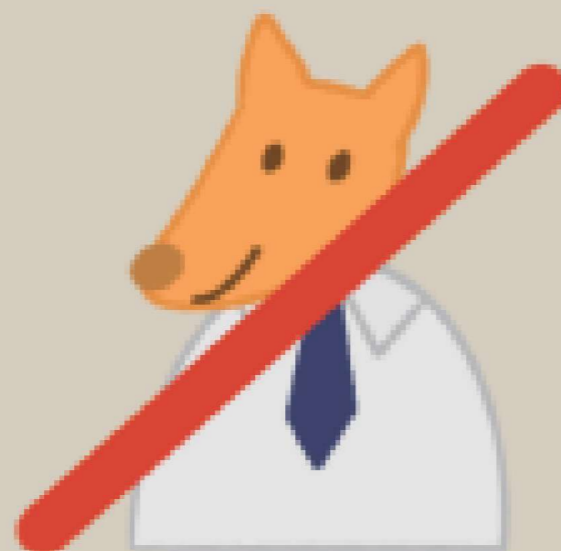


**查理：「怎麼連辦公室都沒有，甚至沒有員工？」**

Charlie: "How come there isn't an office or any employees?"



無固定營業場所



無實際員工



**查理：「小兔子，我查到了小狐狸的海外公司根本沒有實際業務運作，辦公室裡什麼都沒有！」**

Charlie: "Rabbit, I've found that Fox's overseas company has no actual operations. There isn't even an office!"



**小兔子：「小狐狸，我知道你在海外設立了幾家公司，你應該依照受控外國企業(CFC)規定繳稅。」**

Rabbit: "Fox, I understand you've established several companies overseas, and you should be subject to tax under controlled foreign corporation CFC regulations."



**小狐狸：「不用擔心，我每家只持有15%的股份，這樣應該沒問題吧？」**

Fox: "Don't worry! I only own 15% of each company, so that should be fine, right?"

# CFC定義



個人/營利事業

股權控制要件

直接或間接持有股份或出資額  
(以下合稱股權)

≥ 50%

或

實質控制要件

重大  
影響力

對人事、財務或業務經營具有  
控制力



小兔子：「根據CFC的定義，直接或間接持有在低稅負國家或地區之外國企業股權合計達50%，或對其具有重大影響力者，即認定具有控制力。你實際上控制著這些公司且你直接及間接持有的股份加起來超過50%，這已經符合CFC的控制要件。」

Rabbit: "According to CFC regulations, a person who directly or indirectly holds a 50% or greater stake in a foreign company in a low tax country or region, or who has significant influence over it, is considered to have control. You effectively control these companies, and your direct and indirect holdings exceed 50%, which meets the CFC control requirements."

The individual, spouse, and second degree relatives directly hold a total of 10% of the shares or capital of a foreign enterprise as of December 31 of the current year.



## 個人課稅要件

本人、配偶及二親等親屬  
當年度12月31日  
合計直接持有外國企業的股份  
或資本額達10%



小狐狸：「可是……，」

Fox: "But,



**小狐狸：「我的海外公司有營運啊！有租用辦公室，還有幾位員工！」**

Fox: "my overseas companies are really in operation! There's rented office space and several employees!"

# CFC豁免規定

700萬



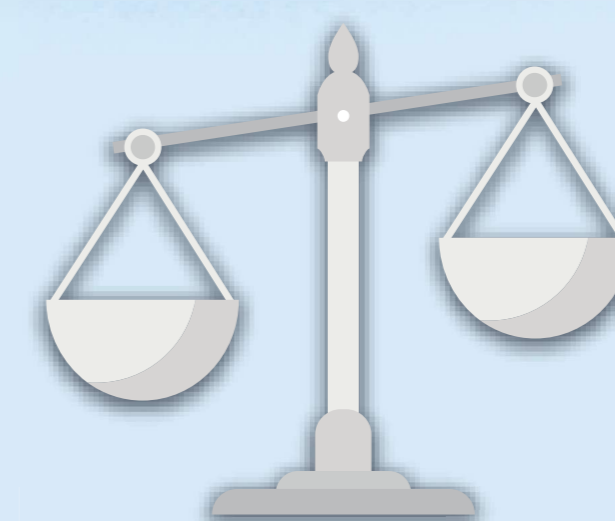
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豁免規定



小兔子：「我請我的朋友去你海外的公司調查過，這些海外公司沒有固定營業場所和員工，沒有實質營運活動，且盈餘已超過700萬元，不符合CFC的豁免規定，所以你應該依照CFC規定申報。」

Rabbit: "I asked a friend to investigate your overseas companies. They lack fixed business locations, employees, and substantial operational activities. Furthermore, their profits exceed 7 million New Taiwan dollars, so they are ineligible for CFC exemptions."

# 貼心提醒



- 個人或營利事業持有符合 CFC 定義之外國企業股權者，且不適用豁免條款，可以開始著手準備，以免於 5 月辦理所得稅結算申報措手不及！
- 主動申報 CFC 相關資訊，以免受罰！



**小狐狸：「如果我不配合會怎樣？」 小兔子：「如果不按規定申報，你可能會面臨罰款。」**

Fox: "What if I don't cooperate?"

Rabbit: "Failure to file in accordance with regulations may result in fines."





**實質營運**



**符合CFC豁免規定**



**申報揭露 CFC資訊  
檢附相關文件**



**降低稅務風險  
有助於公司穩定發展**



小狐狸：「那我要怎麼做呢？」

小兔子：「如果你的海外公司持股還是符合CFC的控制要件的話，要實質營運這些海外公司，才符合CFC的豁免規定，否則你仍要依CFC規定申報，遵守規定有助於穩定發展。」

Fox: "So what should I do?"

Rabbit: "If your holdings still meet the CFC control requirements, you must actually operate these overseas companies to qualify for CFC exemptions. Otherwise, you must still file in accordance with CFC regulations. Legal compliance will help your company maintain its stability."



**小狐狸：「我要聽從你的建議實質營運海外公司，那我該怎麼開始呢？」**

Fox: "I want to follow your advice and actually run the overseas companies. So how do I get started?"



**小兔子：「首先，要清楚地規劃你的產品和市場，並選擇一個適合的地方實際營運，你也可以利用當地的特產，讓零食更具特色。」**

Rabbit: "First, you need to clearly plan your products and market and choose a suitable place to actually operate. You can also use local specialties to make your snacks more distinctive."

# 小狐狸零食生產線




**小狐狸：「我明白了，巧克力球配方加入森林果仁如何呢？」**

Fox: "I understand. What do you think about adding forest nuts to the chocolate balls?"



**從此，小狐狸不僅合法經營，還和小兔子建立了深厚的友誼，攜手共創美味的未來。小狐狸心中開始構思，如何實現這些計劃，決心改變自己的經營方式，小狐狸不再取巧，而是用創意與誠意經營每一筆生意。森林裡的香氣，也變得更加安心又美味。**

Determined to change her business practices, Fox began to think about how to implement these plans. From then on, Fox not only operated legally but also developed a deep friendship with Rabbit, working together to create a delicious future.



# 合法經營 遵守稅務規則 才是真正長久的道路

**小狐狸：「我以前只想省錢，現在才懂合法經營，遵守稅務規則，才是真正長久的道路。」**

Fox: "I used to just want to save money, but now I understand that operating legally and abiding by tax regulations is the long term path."