



# Jurisdiction to Tax – Residence Jurisdiction

税收管辖区 - 居民地管辖权

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## CCS Insights

Jurisdiction to Tax - Residence Jurisdiction

税收管辖区 - 居民地管辖权

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## Jurisdiction to Tax - Residence Jurisdiction



- Resident jurisdiction involves taxing the foreign-source income (of course, also including your country itself) of individuals and corporations resident in your country, which means taxing the taxpayer's worldwide income.
- This includes income derived by residents from the sale (or provision for use) of products, services, property or other resources to (or in) other countries.
- Similarly, applying the beneficial principle of taxation, the reason why income is taxed is because at this point there is a connection not between your country and the economic activity carried out, but between the person who received that income, therefore the scope of taxation becomes much broader.

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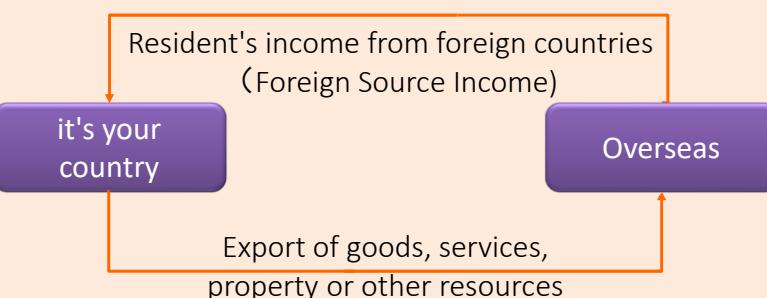
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## Jurisdiction to Tax - Residence Jurisdiction



This general concept can also be illustrated as follows :



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## Jurisdiction to Tax - Residence Jurisdiction



- The reasons for taxing the global income of resident taxpayers are:
  - a) The taxpayer benefits from governmental public facilities that facilitate his or her economic activities, which in turn generate income for him or her from various sources (i.e., from within and outside your country of residence) through those economic activities, and
  - b) Resident taxpayers generally receive a higher level of public services from the government, such as public education and social life benefits, than non-resident taxpayers. In the longer term, (at least in part) such public services give (natural person) resident taxpayers the ability to earn income globally, which makes them liable to contribute more to the costs incurred by the government compared to non-resident taxpayers.

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## 税收管辖区 - 居民地管辖权



- 居民管辖涉及对你所在的国家的居民个人和公司源自外国 (当然也包括你所在的国家本身)的所得征税，也就是说对纳税人的全球所得征税。
- 这其中包括由居民通过向 (或在) 其他国家销售 (或提供) 产品、服务、财产或其他资源 (使用) 而取得的所得。
- 同样，运用税收的受益原则，之所以对所得征税，是因为此时并非是你所在国家与所开展的经济活动之间，而是与取得该所得的人之间存在关联。因此，税收的范围变得更为广阔。

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## 税收管辖区 - 居民地管辖权

- 这个一般性的概念也可以图示如下：

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## 税收管辖区 - 居民地管辖权

- 对居民纳税人的全球所得征税，其原因在于：
  - 纳税人受益于政府的公共设施，这些设施为他或她的经济活动提供了便利，而这些经济活动又为他或她从各种渠道（即从本身居住国的境内和境外）产生收入，以及
  - 与非居民纳税人相比，居民纳税人通常从政府获得更高水平的公共服务，如公共教育和社会生活福利。从长远来看，（至少在某种程度上）这种公共服务使（自然人）居民纳税人有能力在全球范围内赚取收入，这使得他们与非居民纳税人相比，有责任为政府承担更多的缴纳。

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  - 寻求本身独立的专业意见，因为各别案例所涉及的范围和层面皆不同。
- When you apply the content in our videos and publications as a reference, you need to:
  - check the information contained therein whether it's up-to-date, accurate and complete, and
  - seek your own independent professional advice, this is because the scope and extent involved in each individual case is different.

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