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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **非居民享受税收协定待遇备案报告表** | | | | | | | |  |
|  |  | Non-resident's claim for treatment under Double Taxation Agreement (DTA) (for record) | | | | | | | | |
|  |  |  |  |  | 填报日期Date　 年 　月　 日 Y/M/D | | | | | |
| 1纳税人名称 Taxpayer's name | |  | | | 2纳税人纳税识别号  Taxpayer's tax identification number |  | | 3纳税人类型  Type of taxpayer | □企业 Enterprise □个人 Individual | |
| 4纳税人境内地址 Address in China | |  | | | 5境内联系电话 Telephone number in China |  | | 6境内邮政编码 Postal code in China |  | |
| 7纳税人境外地址 Address in home country | |  | | | 8境外联系电话 Telephone number in home country |  | | 9境外邮政编码 Postal code in home country |  | |
| 10纳税人是否构成任何第三方税收居民 Is the taxpayer a fiscal resident of a jurisdiction other than China & the other contracting party? | | | | □是 Yes  □否 No | 11如10栏选是，请列示第三方名称 If "yes" is in Blank 10, please specify | | |  | | |
| 12 序号 No. | 13 项目 Item | 14 所得类型 Type of income | 15 纳税方式 Approach of tax payment | 16 支付人或扣缴义务人名称 Name of payer or withholding agent | 17 支付人或扣缴义务人纳税识别号 Tax identification number of payer or withholding agent | 18 适用的税收协定及条款 Applicable DTA and articles | 19 是否属于关联交易 An associated transaction or not | 20 收入额或应纳税所得额 Amount of gross income or taxable income | 21 减免税额 Tax deduction or exemption | 22 备注 Additional information |
|  |  |  |  |  |  |  |  |  |  |  |
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| 23符合享受税收协定待遇规定条件的理由 Reasons for enjoying treatment under DTA | | |  |  |  |  |  |  |  |  |
| 24本次备案附报资料清单 List of documents attached to this form | | | ⑴ |  |  |  |  |  |  |  |
| ⑵ |  |  |  |  |  |  |  |
| ⑶ |  |  |  |  |  |  |  |
| ⑷ |  |  |  |  |  |  |  |
| ⑸ |  |  |  |  |  |  |  |
| 25与本次备案有关但以前已提交的资料清单 List of documents that have been submitted before | | | ⑴ |  |  |  |  |  |  |  |
| ⑵ |  |  |  |  |  |  |  |
| ⑶ |  |  |  |  |  |  |  |
| ⑷ |  |  |  |  |  |  |  |
| ⑸ |  |  |  |  |  |  |  |
| 26 声　明 Declaration | | 我谨声明以上呈报事项准确无误。　I hereby declare that the above information is true and correct.     纳税人印章或签字Stamp or signature of taxpayer： 年 月 日Y/M/D  代理人印章或签字 Stamp or signature of attorney： 年 月 日Y/M/D | | | | | | | | |
|
| 27纳税人居民身份证明（由纳税人为其居民的缔约对方税务主管当局或其授权代表填写，或另附由该税务主管当局或其授权代表出具的专用证明） Applicant's Certificate of Resident Status(to be filled out by the competent authority or its authorized representative of the other contracting party of which the applicant is a resident, or a separate certificate issued by such authority or representative could be attached) | | | | | | | | | | |
| Certification  We hereby certify that (applicant's name) is a resident of (name of the other contracting party) according to the provisions of Paragraph ,of Article in the (name of law).    Stamp or signature of the competent authority or its authorized representative： Date(y/m/d) | | | | | | | | | | |
| 28主管税务机关或其授权人印章或签字：   Stamp or signature of the responsible tax office or its authorized representative     年 月 日Y/M/D | | | | | | | | | | |

四、表单说明

1.本表适用于需要享受备案类税收协定待遇的非居民。

This form is required for non-residnets claiming for treatment under DTA by record." 2.本表第10栏中“任何第三方税收居民”是指在任何第三方除仅因来源于该方的所得或坐落于该方的财产而在该方负有纳税义务外，还负有其他纳税义务的人。

""Fiscal resident in a jurisdiction other than China & the other contracting party"" in Blank 10 refers to a taxpayer that has tax payment obligations in that jurisdiction not only for income arising therefrom or for ownership of property situated therein." 3.本表第13栏中项目按交易或合同名称填报。

Fill in the name of the transaction or contract in Blank 13."

4.本表第14栏中所得类型按所得类型代码填写，各所得类型代码为：营业利润--7；股息--10；利息--11；特许权使用费--12；财产收益--13；独立个人劳务所得--14；非独立个人劳务所得--15；艺术家或运动员所得--17；退休金--18；支付给学生的教育和培训经费--20；其他所得--21。各所得按适用的税收协定相应条款规定归类。凡按适用的税收协定相应条款规定不能列入营业利润、国际运输收入、股息、利息、特许权使用费、财产收益、独立个人劳务所得、非独立个人劳务所得、艺术家和运动员所得、退休金、支付给学生的教育和培训费的，全部归入其他所得。

Choose from the following codes for Blank 8 (Type of income):7 business profit; 10 dividend; 11 interest; 12 royalties; 13 capital gains; 14 independent personal service income; 15 dependent personal service income; 17 income derived by artistes or sportsmen; 18 pensions; 20 payments for students' education or training; 21 other income. All that can not be covered by business profit,dividend, interest, royalties,capital gains, independent personal service income,dependent personal service income,income derived by artistes or sportsmen,pensions and payments for students' education or training in accordance with the applicable articles of DTA,shall be characterized as ""other income""." 5.本表第15栏中纳税方式按类型代号填写，类型代号为：１自行申报；２源泉扣缴。

Choose from following codes for Blank 15 (Approach of tax payment): 1 Self-declaration; 2 Withholding at source."

6.本表第20栏应优先按应纳税所得额填报；不能准确填报应纳税所得额的，按收入额填报。

Fill in the amount of taxable income in Blank 20. If unable to fill in the amount of taxable income precisely, fill in the amount of gross income. " 7.本表第20栏按收入额填报的，本表第21栏中的减免税额按照由收入额推算的应纳税所得额计算，并应在备注栏中说明推算过程。

If the amount of gross income is filled out in Blank 20, the amount of tax deduction or exemption in Blank 21 is calculated on the basis of taxable income inferred from the amount of gross income. The process of calculation shall be specified in ""Additional information""."

8.纳税人全权委托代理人填报本表并附报书面授权委托书的，可不在本表第26栏盖章或签名。

The stamp or signature of taxpayer in Blank 26 is not required if the attorney is fully authorized in written form by the taxpayer. "