

# A03058 《非居民纳税人享受税收协定待遇情况报告表（个人所得税C表）》

## 【分类索引】

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## 【政策依据】

《国家税务总局关于发布〈非居民纳税人享受税收协定待遇管理办法〉的公告》（国家税务总局公告2015年第60号）

## 【表单】

### 非居民纳税人享受税收协定待遇情况报告表（个人所得税C表）

#### Reporting Form for Non-resident Taxpayer Claiming Tax Treaty Benefits (Form C for Individual Income Tax)

（享受税收协定财产收益、其他所得条款待遇适用）

(Applicable to Tax Treaty Benefits under the Articles of Capital Gains or Other Income)

填表日期： 年 月 日

货币单位：元人民币

Filling date: Y M D

Currency unit: RMB

自行申报  
Self-declaration

扣缴申报  
Withholding declaration

退税  
Tax refund

<b>一、扣缴义务人基本信息</b> <b>I. Basic Information of Withholding Agent</b>			
扣缴义务人名称 Name of withholding agent		扣缴义务人纳税人识别号 Tax identification number of withholding agent	
<b>二、非居民纳税人基本信息</b> <b>II. Basic Information of Non-resident Taxpayer</b>			
非居民纳税人中文名称 Chinese name of non-resident taxpayer		非居民纳税人在居民国（地区）姓名 Name of non-resident taxpayer in resident state (region)	
非居民纳税人身份证件类型 Type of ID certificate		非居民纳税人身份证件号码 Number of ID certificate	

非居民纳税人 享受税收协定 名称 Name of the applicable tax treaty			
享受税收协定 待遇条款 Name of the applicable article	<input type="radio"/> 财产收益 Capital gains	<input type="radio"/> 其他所得 Other income	
<b>三、享受财产收益条款待遇（扣缴义务人使用信息）</b> <b>III. Claiming Tax Treaty Benefits under the Article of Capital Gains (Information for Use by Withholding Agent)</b>			
请选择所转让财产类型 Please select the type of alienated property			
<p>(1) <input type="checkbox"/> 位于中国的不动产 Immovable property situated in China</p> <p>(2) <input type="checkbox"/> 非居民纳税人设在中国的常设机构或固定基地营业财产部分的动产 Movable property forming part of the property of a non-resident taxpayer's permanent establishment or fixed base in China</p> <p>(3) <input type="checkbox"/> 从事国际运输（海运、空运、陆运）的船舶、飞机、陆运车辆、国际运输中使用的集装箱，或属于经营上述船舶、飞机、陆运车辆、集装箱的动产 Ships, aircraft or land vehicles operated in the international traffic (marine traffic, air traffic or land traffic), containers used in the international traffic, or movable property pertaining to the operation of such ships, aircrafts, land vehicles or containers</p> <p>(4) <input type="checkbox"/> 公司股份、参股或其他权利取得的利益 Shares, participation or other rights in the capital of a company</p> <p>(5) <input type="checkbox"/> 合伙企业或信托中的利益 Interests in a partnership or trust</p> <p>(6) <input type="checkbox"/> 其他财产 Other type of property</p>			
<b>（一）转让从事国际运输（海运、空运、陆运）的船舶、飞机、陆运车辆、国际运输中使用的集装箱，或属于经营上述船舶、飞机、陆运车辆、集装箱的动产（I）Alienation of Ships, Aircraft or Land Vehicles Operated in the International Traffic (Marine Traffic, Air Traffic or Land Traffic), Containers Used in the International Traffic, or Movable Property Pertaining to the Operation of Such Ships, Aircraft, Land Vehicles or Containers</b>			
1. 请说明所转让财产具体类型 Please indicate the specific type of alienated property			
<b>（二）转让公司股份、参股或其他权利取得的利益</b> <b>（II）Alienation of Shares, Participation or Other Rights in the Capital of a Company</b>			
2. 被转让公司股份是否为证券交易所上市的股票？ Are the alienated shares listed in stock exchanges?			<input type="checkbox"/> 是 请填写具体上市信息 Yes. Please fill in specific information of listing status <input type="checkbox"/> 否 No
证券交易所 名称 Name of stock exchange		上市股票代码 Stock code	

<b>3. 被转让公司的财产的不动产构成情况</b> Composition of immovable property in assets of the alienated company	
(1) 被转让公司直接持有位于中国的不动产占总资产比例 Percentage of immovable property which is situated in China and directly owned by the alienated company in its total assets	%
(2) 被转让公司直接或间接持有位于中国的不动产占总资产比例 Percentage of immovable property which is situated in China and directly or indirectly owned by the alienated company in its total assets	%
(3) 在转让之前的36个公历月份内(不含转让当月)是否曾出现被转让公司直接或间接持有位于中国的不动产价值占公司全部财产价值的比率在50%以上的情况? Is the immovable property which is situated in China and directly or indirectly held by the alienated company of at least 50% of the total asset, at any time during the 36 month period preceding such alienation (excluding the month of alienation)?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<b>4. 持有被转让公司股份情况</b> Information of shareholdings in the alienated company directly or indirectly owned by the non-resident taxpayer	
(1) 转让前直接持股比例 Percentage of direct shareholdings before the alienation	%
(2) 转让后直接持股比例 Percentage of direct shareholdings after the alienation	%
(3) 转让前,非居民纳税人是否有通过其他名义参与者持有被转让公司股份,且非居民纳税人对该股份享有排他性资本参与利益,并实质承担资本参与风险? Before the alienation, does the non-resident taxpayer hold any share in the alienated company through other nominee participants, having exclusive participating interests and taking substantial participating risks?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
(4) 转让前,非居民纳税人是否通过具有10%以上(含10%)直接资本关系的单层或多层公司或其他实体间接参与该被转让公司的资本? Before the alienation, does the non-resident taxpayer indirectly participate in any capital of the alienated company via one or multiple tier companies or other entities within which it owns a direct capital participation of 10% or above?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
(5) 转让前,与非居民纳税人具有显著利益关系的关联集团内其他成员,是否在该被转让公司直接参与或者通过具有10%以上(含10%)直接资本的单层或多层公司或其他实体间接参与该被转让公司的资本? Before the alienation, does a related party which has a substantial interest in or connection with the non-resident taxpayer indirectly participate in the capital of the alienated company via one or multiple tier companies or other entities which it owns direct capital participation of 10% or above?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No

<p>( 6 ) 转让前关联集团持股合计比例 Total percentage of shareholdings owned by the group comprised of qualified related parties before the alienation</p> <p>计算公式：所求比例= ( 1 ) 直接持股比例+ ( 3 ) 通过其他名义参与者持股比例 + ( 4 ) 通过其他公司或实体间接持股比例+ ( 5 ) 关联集团内其他成员直接或间接持股比例 Calculation formula: Total percentage = (1) Percentage of direct shareholdings + (3)Percentage of indirect shareholdings via other nominee participants + (4) Percentage of indirect shareholdings via other qualified companies and entities + (5) Percentage of direct or indirect shareholdings owned by qualified related parties</p>	%
<p>* ( 7 ) 如果关联集团合计持股比例低于25% ( 不含25% ) , 转让行为发生前12个月内关联集团持股比例是否曾经达到25%或以上 ( 含25% ) ? If the total percentage of shareholdings owned by the group comprised of qualified related parties before the alienation is less than 25% (excluding 25%), does such percentage ever reach 25% or more (including 25%) at any time during the 12 month period preceding the alienation?</p>	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p><b>( 三 ) 转让合伙企业或信托中的利益</b> <b>(III) Alienation of Interests in a Partnership or Trust</b></p>	
<p>5 . 被转让合伙企业或信托的财产的不动产构成情况 Composition of immovable property in assets of the alienated partnership or trust</p>	
<p>( 1 ) 被转让合伙企业或信托直接持有位于中国的不动产占总资产比例 Percentage of immovable property which is situated in China and directly owned by the alienated partnership or trust in its total assets</p>	%
<p>( 2 ) 被转让合伙企业或信托直接或间接持有位于中国的不动产占总资产比例 Percentage of immovable property which is situated in China and directly or indirectly owned by the alienated partnership or trust in its total assets</p>	%
<p>( 3 ) 在转让之前的36个公历月份内 ( 不含转让当月 ) 是否曾出现被转让合伙企业或信托直接或间接持有位于中国的不动产价值占合伙企业或信托全部财产价值的比率在50%以上的情况 ? Is the immovable property which is situated in China and directly or indirectly held by the alienated partnership or trust of at least 50% of the its total asset, at any time during the 36 month period preceding such alienation (excluding the month of alienation)?</p>	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p><b>( 四 ) 转让其他财产</b> <b>(IV) Alienation of Other Type of Property</b></p>	
<p>6 . 请简要说明“其他财产”的具体类型 Please briefly indicate the specific type of property.</p>	
<p><b>( 五 ) 其他信息</b> <b>(V) Other Information</b></p>	

<p>7. 请简要说明非居民纳税人认为应享受财产收益条款税收协定待遇的其他法律依据、事实情况或理由 Please briefly indicate other legal basis, facts or reasons provided by the non-resident taxpayer to support the non-resident taxpayer's claiming for tax treaty benefits under article of capital gains.</p>				
<p>8. 享受财产收益条款收入总额 Total amount of income under tax treaty treatment of the article of capital gains</p>				
<p>成本费用扣除总额 Total amount of deductible costs and expenses</p>				
<p>享受财产收益条款减免税额 Total amount of tax reduction or exemption under tax treaty treatment of the article of capital gains</p>				
<p><b>四、享受财产收益条款待遇 ( 税务机关管理使用信息 )</b> <b>IV. Claiming Tax Treaty Benefits under the Article of Capital Gains (Information for Use by Tax Authorities)</b></p>				
<p>9. 非居民纳税人的居民国 ( 地区 ) 对此项财产收益所得所征所得税税率 ( 免税或不征税请填写"0" ) Applicable income tax rate for this capital gain income in the resident state (region) of the non-resident taxpayer (Please fill in "0" for the case of tax exemption or non-taxation)</p>				%
<p>*10. 非居民纳税人持股情况具体信息 Detailed information on shareholdings owned by the non-resident taxpayer</p>				
<p>( 1 ) 第4题 ( 3 ) 中所述其他名义参与者信息 Information of the other nominee participants referred in item 3 of Question 4</p>				
序号 No.	名称 Name	持有被转让公司股份比例 Percentage of shareholdings in the alienated company	居民国 ( 地区 ) Resident state (region)	与非居民纳税人关系 Relationship with the non-resident taxpayer
1				
2				
3				
<p>( 2 ) 第4题 ( 4 ) 中所述公司或其他实体信息 Information of the companies and other entities referred in item 4 of Question 4</p>				
序号 No.	名称 Name	持有被转让公司股份比例 Percentage of shareholdings in the alienated company	非居民纳税人通过该公司或其他实体持有被转让公司股份比例 Percentage of shareholdings in alienated company owned by the non-resident taxpayer via other companies or entities	居民国 ( 地区 ) Resident state ( region )
1				

2			
3			

(3) 第4题(5)中所述关联集团内其他成员信息  
Information of related parties referred in item 5 of Question 4

序号 No.	名称 Name	持有被转让公司股份比例 Percentage of shareholdings in the alienated company	居民国(地区) Resident state (region)	与非居民纳税人关系 Relationship with the non-resident taxpayer
1				
2				
3				

\*11. 转让行为前的12个月非居民纳税人直接或间接持股比例变化情况  
The changes of shareholding ratio directly or indirectly owned by the non-resident taxpayer, at any time during 12 month period preceding the alienation

序号 No.	持股人名称 Name of shareholders	持股比例变化时间 Time of percentage change	变化前持股人持股比例 Percentage before changing	变化后持股人持股比例 Percentage after changing	关联集团持股比例合计 Total percentage of shareholdings owned by the group comprised of qualified related parties
1					
2					
3					

<p>12. 非居民纳税人近三年是否有来源于中国境内其他地区的同类所得？ Has the non-resident taxpayer received any income of the same type sourced in other regions within China over the past three years?</p>			<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>*13. 非居民纳税人近三年是否就来源于中国境内其他地区的同类所得享受过税收协定待遇？ Has the non-resident taxpayer claimed tax treaty benefits for the income of the same type sourced in other regions within China over the past three years?</p>			<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>*14. 请说明非居民纳税人近三年就来源于中国境内其他地区的同类所得享受税收协定待遇的情况 Please indicate the details of any tax treaty benefits claimed by the non-resident taxpayer for the same type of income sourced in other regions within China over the past three years.</p>			
<p>主管税务机关 In-charge tax authority</p>	<p>时间 ( 年份 ) Time (year)</p>	<p>所得金额 Amount of income</p>	<p>减免税金额 Amount of tax reduction or exemption</p>
( 1 )			
( 2 )			
( 3 )			
( 4 )			
( 5 )			
<p><b>五、享受其他所得条款待遇</b> <b>V. Claiming Tax Treaty Benefits under the Article of Other Income</b></p>			
<p>特别提示：只有其他税收协定条款皆不适用时，才能适用“其他所得”条款。因此，请确认非居民纳税人取得的所得不适用于税收协定的其他条款。 Special tips: The provision of other income applies only if other articles of the tax treaty do not apply. Therefore, please confirm the applicability of other articles before claiming for treaty treatment under this article.</p>			
<p>15. 请说明其他所得类型 Please indicate the specific type of "other income."</p>			
<p>16. 据以支付该项所得的权利或财产是否与非居民纳税人设在中国的常设机构或固定基地有实际联系？ Does the right or property which generates this income payment have any effective connection with a permanent establishment or fixed base in China of the non-resident taxpayer?</p>			<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>17. 享受其他所得条款所得总额 Total amount of "other income"</p>			

享受其他所得条款减免税额 Amount of tax reduction or exemption			
<b>六、附报资料清单</b> <b>VI. List of Documents Attached</b>			
18. 非居民纳税人自行选择提供的能够证明其符合享受协定待遇的其他资料清单 List of other documents provided by the non-resident taxpayer on a voluntary basis to justify entitlement to tax treaty benefits			
( 1 )			
( 2 )			
( 3 )			
( 4 )			
( 5 )			
19. 非居民纳税人以前已提交而此次可以免于重复提交的资料清单和提交时间 List of documents submitted before (and need not to be resubmitted) / Date of submission			
( 1 )		提交时间 Submission date	
( 2 )		提交时间 Submission date	
( 3 )		提交时间 Submission date	
<b>七、备注</b> <b>VII. Additional Notes</b>			
<b>八、声明</b> <b>VIII. Declaration</b>			





四、本表第三部分“享受财产收益条款待遇（扣缴义务人使用信息）”、第五部分“享受其他所得条款待遇”用于在源泉扣缴情况下，扣缴义务人核对非居民纳税人是否符合享受协定待遇条件；其他部分用于税务机关采集管理信息。

IV. “Claiming Tax Treaty Benefits under the Article of Capital Gains (Information for Use by Withholding Agent)” in Part III and “Claiming Tax Treaty Benefits under the Article of Other Income” in Part V of the form is used by a withholding agent to decide if a non-resident taxpayer is eligible for tax treaty benefits in withholding at source. The rest is for the tax authority to gather information for administrative purposes.

五、非居民纳税人应如实完整填写本表所列问题。如非居民纳税人没有问题所列情况，请在表格中填“无”。本表所列选择题，请非居民纳税人在符合自身情况的选项对应的□或○中打勾“√”。带有\*标识的题目，请具有题目所描述情况的非居民纳税人填写，与题目所描述情况不符的非居民纳税人无需填写。

V. The non-resident taxpayer shall provide accurate and complete information to answer the questions contained in the form. Please write “N/A” in the form if a situation described in a question is not applicable for a non-resident taxpayer. For a multiple-choice question, please mark “√” in a corresponding box (“□”) or circle (“○”) for a choice that fits a non-resident taxpayer’s situation. If a non-resident taxpayer’s situation falls into the description of a question marked with “\*”, answers shall be provided; otherwise, it can be skipped.

六、本表采用中英文双语制作，如中英文表述不一致，以中文为准。如无特别说明，应使用中文填写。

VI. This form is prepared in Chinese and English. In case of divergence in the two languages, the Chinese text shall prevail. Unless otherwise stated, it shall be completed in Chinese.

七、本表各栏填写如下：

VII. Instructions on how to fill in each item are as follows:

(一) 扣缴义务人基本信息

(I) Basic Information of Withholding Agent

1. 扣缴义务人名称：由扣缴义务人填写税务登记证所载扣缴义务人的全称。

Name of withholding agent: The withholding agent should provide its full name as shown in its tax registration certificate.

2. 扣缴义务人纳税人识别号：由扣缴义务人填写扣缴义务人税务登记证上注明的“纳税人识别号”。

Tax identification number of withholding agent: The withholding agent should provide its identification number as shown in the tax registration certificate.

(二) 非居民纳税人基本信息

(II) Basic Information of Non-resident Taxpayer

3. 非居民纳税人在居民国（地区）姓名：填写非居民纳税人身份证件上的英文全名，如护照上的英文全名。

Name of non-resident taxpayer in resident state (region): Fill in the full English name of the non-resident taxpayer as shown in his/her ID document, such as the full English name on the passport.

4. 非居民纳税人身份证件类型：填写能识别非居民纳税人唯一身份的有效证照名称，如护照。

Type of ID certificate: Fill in the name of the valid certificate that can identify the sole identity of the non-resident taxpayer, such as a passport.

5. 非居民纳税人身份证件号码：填写非居民纳税人身份证件上的号码，如护照号码。

Number of ID certificate: Fill in the number of the ID document of the non-resident taxpayer, such as the passport number.

6. 享受税收协定待遇条款：非居民纳税人根据需享受税收协定待遇条款的实际类型选择。选择“财产收益”的无需填写本表第五部分的题目，选择“其他所得”的无需填写本表第三、四部分的题目。

Name of the applicable article: Non-resident taxpayer need to select the right choice based on the type of income. There is no need to answer the questions of Part V when selecting “Capital gains” and no need to answer the questions of Part III and IV when selecting “Other income.”

(三) 享受财产收益条款待遇（扣缴义务人使用信息）

(III) Claiming Tax Treaty Benefits under the Article of Capital Gains (Information for Use by Withholding Agent)

7. 请选择所转让财产类型：选择所转让财产类型后，仅需填写第三、四部分与所选转让财产类型相关题目及其他共性题目。

Please select the type of alienated property: After the type is selected, only general questions and questions related to the selected property type in the Part III and IV need to be answered.

8. 问题1，请说明所转让财产具体类型：请说明所转让从事国际运输的交通工具的具体类型，如飞机、船舶、火车、公路车辆、集装箱等。

Question 1, “Please indicate the specific type of alienated property”: Please specify the type of vehicles of international traffic which are alienated, whether they are ships, aircraft, trains, road vehicles or containers.

9.问题2, 被转让公司股份是否为证券交易所上市的股票: 如非居民纳税人需要享受的税收协定包括转让在被认可的证券交易所上市的股票免税的规定, 且非居民纳税人需享受该条款的税收协定待遇, 除填写本题外, 请在问题7中引述需享受税收协定条款的具体规定, 并说明非居民纳税人转让在被认可的证券交易所上市的股票是否符合转让比例的限制性规定。

Question 2, "Are the alienated shares listed in stock exchanges?": If the non-resident taxpayer claims for tax exemption for the alienated shares which are listed on the recognized stock exchange, please quote the specific rule of tax treaty provision and indicate whether the percentage of alienated shares meets the relevant restrictive requirements in Question 7 besides this question.

10.问题3, 被转让公司的财产的不动产构成情况: 不动产所含土地或土地使用权价值额不得低于按照当时可比相邻或同类地段的市场价格计算的数额。

Question 3, "Composition of immovable property in assets of the alienated company": If the value of land or land use rights is lower than market price of comparables in adjacent locations or similar locations, the latter should be used.

11.问题4, 持有被转让公司股份情况: 如果非居民纳税人有(3)中所述情况, 名义参与人参与的被转让公司资本可以视同非居民纳税人参与被转让中国居民公司的资本。名义参与人的持股比例应计入(6)非居民纳税人直接或间接持有被转让公司股份比例;

如果非居民纳税人有(4)中所述情况, 应视为非居民纳税人参与被转让中国居民公司股份。非居民纳税人持有子公司或其他实体股份比例(10%以上)×前述子公司或其他实体持有被转让中国居民公司股份比例, 应计入(6)非居民纳税人直接或间接持有被转让公司股份比例。如果非居民纳税人通过多层公司参与被转让中国居民公司资本, 应按各级资本比例乘积计入(6)非居民纳税人直接或间接持有被转让公司股份比例。

如果非居民纳税人有(5)中所述情况, 应视为参与被转让中国居民公司资本, 应计入(6)非居民纳税人直接或间接持有被转让公司股份比例。与非居民纳税人具有显著利益关系的关联集团成员包括: 与非居民纳税人具有相同资本参与利益的个人(包括与其配偶、父母及父母以上前辈直系亲属、子女及子女以下后辈直系亲属共同拥有的情形)。

Question 4, "Information of shareholdings in the alienated company directly or indirectly owned by the non-resident taxpayer": In the case of item 3, the percentage of capital participation in a Chinese resident company owned by nominee participants can be deemed as the non-resident taxpayer's direct or indirect capital participation in the Chinese resident company. The percentage of nominee participants shall be included in the total percentage of item 6.

In the case of item 4, the capital participation of qualified companies or other entities shall be deemed as the capital participation of the non-resident taxpayer in the alienated Chinese resident company. The product of the percentage of shareholdings in the qualified subsidiaries and other entities owned by the non-resident taxpayer (more than 10%) and the percentage of shareholdings in the alienated Chinese resident company owned by aforesaid subsidiaries and other entities shall be included in the total percentage of item 6. If the non-resident taxpayer indirectly participates in the capital of the alienated company via multiple tier companies, the total percentage of item 6 shall be calculated based on the product of percentage of each tier's capital participation.

In the case of item 5, the capital participation of qualified related parties shall be deemed as the capital participation of the non-resident taxpayer in the alienated Chinese resident company. Related parties who have substantial interest connection with the non-resident taxpayer include: all individuals who own the same participating interests in capital with the non-resident taxpayer such as his/her spouse, his/her parents and lineal relatives higher than his/her parents' generation, his/her children and lineal relatives lower than his/her children's generation.

12.问题7, 请简要说明其他非居民纳税人认为应享受财产收益条款税收协定待遇的法律依据、事实情况或其他理由: 如果非居民纳税人需享受的税收协定有特殊条款, 且非居民纳税人需享受相关特殊条款的税收协定待遇, 请在本问题中引述相关条款条文, 并说明自身符合享受税收协定待遇条件的事实情况。

Question 7, "Please briefly indicate other legal basis, facts or reasons provided by the non-resident taxpayer to support the non-resident taxpayer's claiming for tax treaty benefits under the article of capital gains.": If there are some special provisions in the applicable tax treaty and the non-resident taxpayer indeed needs to claim for the tax treaty treatment under such provisions, please quote full contents of the relevant provisions and further indicate the facts supporting the claim.

(四) 享受财产收益条款待遇(税务机关管理使用信息)

(IV) Claiming Tax Treaty Benefits under the Article of Capital Gains (Information for Use by Tax Authority)

13.问题10, 非居民纳税人持股情况具体信息: 非居民纳税人转让中国居民公司股份的应填此题, 无相关情况的请在“名称”栏填“无”。

Question 10, "Detailed information on shareholdings owned by the non-resident taxpayer": Non-resident taxpayer who alienates the shares of a Chinese resident company shall fill out this question. If it is not the case, please write "N/A" in the column of "Name."

14. 问题11, 转让行为前的12个月非居民纳税人直接或间接持股比例变化情况: 非居民纳税人曾转让中国居民公司股份的应填此题, 无相关情况的请在“持股人名称”栏填“无”。

Question 11, "The changes of shareholding ratio directly or indirectly owned by the non-resident taxpayer, at any time during 12 month period preceding the alienation": Non-resident taxpayers who alienated the shares of resident Chinese company shall fill out this question; if it is not the case, please write "N/A" in the column of "Name of shareholders."

15. 问题12, 非居民纳税人近三年是否有来源于中国境内其他地区的同类所得: 如果非居民纳税人近三年在中国其他地区取得同类所得, 受不同税务主管机关管理, 应选择“是”, 并填写问题13、14。请在问题14中列明非居民纳税人近三年就来源于中国境内其他地区的所有同类所得享受税收协定待遇情况, 可另附说明资料。

Question 12, "Has the non-resident taxpayer received any income of the same type sourced in other regions within China over the past three years?": If the non-resident taxpayer has any income of the same type sourced in other regions within China over the past three years, and this is under the jurisdiction of a different in-charge tax authority, "Yes" shall be selected, and Question 13 and 14 shall be answered. Please specify all tax treaty benefits claimed by the non-resident taxpayer for any income of the same type sourced in other regions within China over the past three years in Question 14. Supporting materials can be attached separately.

(五) 享受其他所得条款待遇

(V) Claiming Tax Treaty Benefits under the Article of Other Income

16. 问题15, 说明其他所得类型: 请具体描述该项所得的性质, 以及无法归类于税收协定其他条款所列举的所得类型的理由。

Question 15, "Please indicate the specific type of the 'other income'": Please describe the nature of income in detail and explain why it cannot be classified as other types of income listed in other articles of the tax treaty.

17. 问题16, 据以支付该项所得的权利或财产是否与非居民纳税人设在中国的常设机构或固定基地有实际联系: 常设机构是指非居民企业或个人在中国进行全部或部分营业的固定营业场所。固定基地是指从事独立个人劳务活动的人员从事其业务活动的固定场所(地点)。如该项所得与非居民纳税人设在中国的常设机构或固定基地有实际联系, 则该项所得应纳入常设机构的营业利润征税, 或纳入独立个人劳务所得征税, 不能享受其他所得条款税收协定待遇。

Question 16, "Does the right or property which generates this income payment have any effective connection with a permanent establishment or fixed base in China of the non-resident taxpayer?": "Permanent establishment" refers to a fixed place in China in which the business is wholly or partly conducted by non-resident enterprises or individuals; "Fixed base" refers to a fixed place through which an individual engaging in independent personal services conducts his or her business activities. If the income has effective connection with a permanent establishment or fixed base in China of the non-resident taxpayer, the provision of business profits or independent personal services applies.

(六) 附报资料清单

(VI) List of Documents Attached

18. 非居民纳税人可自行选择提供能够证明非居民纳税人符合享受税收协定待遇的其他资料。如非居民纳税人提供其他资料, 请在清单上全部列明。

Non-resident taxpayer can provide, on a voluntary basis, other materials to justify the non-resident taxpayer's entitlement to the tax treaty benefits. When providing such materials, please identify all of them on the list.

(七) 备注

(VII) Additional Notes

19. 填写非居民纳税人认为主管税务机关需要了解的其他有助于证明非居民纳税人符合享受税收协定待遇条件的信息。如非居民纳税人有特殊情况, 也请在备注中注明。

Non-resident taxpayer can provide other information that the non-resident taxpayer believes should be considered by the in-charge tax authority and may be beneficial to justify the non-resident taxpayer's entitlement to the tax treaty benefits. Please specify the special situations in the additional notes, if any.

(八) 声明

(VIII) Declaration

20. 由非居民纳税人个人签字或加盖印章, 并填写声明日期。

The declaration shall be signed or sealed by non-resident taxpayer in person, and the date of the statement shall be provided.

八、中国税务机关将对非居民纳税人提交的信息资料保密。

VIII. Any information and materials provided by the non-resident taxpayer will be kept confidential by China's tax authorities.