

A03055 《非居民纳税人税收居民身份信息报告表（企业适用）》

- 【分类索引】
- 业务部门

国际税务司

➤ 业务类别

自主办理事项

➤ 表单类型

纳税人填报

➤ 设置依据（表单来源）

政策规定表单
- 【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】

非居民纳税人税收居民身份信息报告表

(企业适用)

Information Reporting Form of Tax Residence Status of Non-resident Taxpayer
(For Enterprises)

填报日期: 年 月

日

Filling date: Y M

D

☐ 自行申报

Self-declaration

☐ 扣缴申报

Withholding declaration

☐ 退税

Tax refund

一、扣缴义务人基本信息			
I .Basic Information of Withholding Agent			
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	
二、非居民纳税人基本信息			
II .Basic Information of Non-resident Taxpayer			
非居民纳税人中文名称 Chinese name of non-resident taxpayer		非居民纳税人在中国的纳税人识别号 Tax identification number of non-resident taxpayer in China	

非居民纳税人在居民国（地区）名称 Name of non-resident taxpayer in resident state (region)		非居民纳税人在居民国（地区）的纳税人识别号 Tax identification number of non-resident taxpayer in resident state (region)	
非居民纳税人在中国联系地址和邮政编码 Contact address and postal code in China			
非居民纳税人在居民国（地区）联系地址和邮政编码 Contact address and postal code in resident state (region)			
非居民纳税人在中国的联系电话 Telephone number in China		非居民纳税人在居民国(地区)的联系电话 Telephone number in resident state (region)	
非居民纳税人的居民国（地区） Resident state (region)		非居民纳税人享受税收协定名称 Name of the applicable tax treaty	
三、扣缴义务人使用信息III.Information for Use by Withholding Agent			
<p>提示：“税收居民”是指符合缔约国国内税法中对居民定义的人，包括企业和个人。如果非居民纳税人不是需享受税收协定缔约对方的税收居民，则不能享受税收协定待遇。</p> <p>Note: The term "tax resident" means any person (e.g. an enterprise or individual) who, under the domestic tax law of a contracting state to the tax treaty, shall be regarded as a resident. If the non-resident taxpayer is not a resident of the other contracting party to the tax treaty, it shall not be entitled to the treatment under the tax treaty.</p>			
1. 非居民纳税人在缔约对方的组织类型 The organization type of the non-resident taxpayer in the other contracting party	<div><input type="checkbox"/> 具有独立纳税地位的营利实体 Business entity with independent taxpayer status</div> <div><input type="checkbox"/> 不具有独立纳税地位的营利实体 Business entity without independent taxpayer status</div> <div><input type="checkbox"/> 政府 Government</div> <div><input type="checkbox"/> 非营利组织 Non-profit organization</div> <div><input type="checkbox"/> 其他 Others</div>		

*2. 非居民纳税人在缔约对方的组织
类型如为“其他”，请说明

Please explain if the answer to
Question 1 is "others".

3. 请引述非居民纳税人构成缔约对方税收居民的缔约对方国内法律依据：

Please cite the domestic legal basis based on which the non-resident taxpayer qualifies as a tax resident of the other contracting party:

4. 请简要说明非居民纳税人构成缔约对方税收居民的事实情况：

Please briefly describe the facts based on which the non-resident taxpayer qualifies as a tax resident of the other contracting party:

5. 声明：

Declaration:

我谨声明，我为需享受税收协定缔约对方税收居民，我成为缔约对方税收居民并非为了获得税收协定利益而安排。

I hereby declare that I am a tax resident of the other contracting party to the tax treaty and the purpose of becoming such a tax resident is not to obtain the tax treaty benefits.

非居民纳税人签章或签字

年 月 日

Seal or signature of the non-resident taxpayer

Y M D

四、税务机关管理使用信息IV.Information for Use by Tax Authorities

6. 根据《中华人民共和国企业所得税法》规定,依法在中国境内成立, 或者依照外国（地区）法律成立但实际管理机构在中国境内的企业是中国的税收居民。根据该法律规定, 非居民纳税人是否构成中国的税收居民? The Enterprise Income Tax Law prescribes that a resident enterprise refers to an enterprise that is established within the territory of China pursuant to Chinese laws or an enterprise that is established within the territory of another country or region pursuant to that country or that region's laws whose place of effective management is located in China. According to such provision, is the taxpayer a tax resident of China?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	
7. 非居民纳税人的注册地（国家或地区） Place of registration (state or region)			
非居民纳税人的实际管理机构所在地（国家或地区） Place of effective management (state or region)			
非居民纳税人的总机构所在地（国家或地区） Place of head office (state or region)			
8. 请简要说明非居民纳税人在居民国（地区）的主要经营活动内容。 Please briefly describe the main business activities of the non-resident taxpayer in the resident state (region).			
*9. 享受税收协定股息、利息、特许权使用费、财产收益条款税收协定待遇的非居民纳税人, 请填写直接或间接持有本企业权益额达到10%以上的股东情况（请全部列明） For a non-resident enterprise claiming tax treaty benefits under the article of dividends, interest, royalties or capital gains, please provide information of all shareholders holding directly or indirectly at least 10 per cent of rights and interests of the enterprise.			
股东名称 Name of shareholder	股东注册地址（住址） Place of registration (home address)	股东居民国（地区） Residence state (region) of the shareholder	持股比例 Ratio of holdings
(1)			
(2)			
(3)			
(4)			

(5)			
10. 非居民纳税人从中国取得的所得在居民国（地区）纳税情况（限于列入税收协定适用范围的税种） Information of taxes paid in the resident state (region) on the income derived from China by the non-resident taxpayer (for taxes covered by the tax treaty only)			
税种名称 Name of tax	法定税率 Statutory tax rate	享受居民国（地区）国内减免税优惠的法律依据及条文描述 Legal basis and provision description for the non-resident taxpayer to enjoy tax reduction or exemption in its resident state (region)	
(1)			
(2)			
(3)			
11. 根据第三国（地区）法律规定，非居民纳税人同时还构成哪些国家（地区）的税收居民（涉及多个国家或地区请全部列明）？ Does the non-resident taxpayer qualify as a tax resident of any other states (regions) based on the laws of such states (regions)? If yes, please specify the names of all such states (regions).			
*12. 非居民纳税人需享受的税收协定如包含“利益限制”条款或“享受协定优惠的资格判定”条款，请简要说明非居民纳税人是否符合相关条款要求。 If the treaty contains provisions of "Limitation on Benefits" or "Entitlement to Benefits", please briefly describe whether the non-resident taxpayer meets the requirements of these provisions.			
五、备注 V.Additional Notes			
六、声明 VI.Declaration			
我谨声明以上呈报事项真实、准确、无误。 I hereby declare that the information given above is true, accurate and error-free.			
非居民纳税人签章 Seal of non-resident taxpayer 年 月 日			

代表人签字 Signature of the representative Y M D		
扣缴义务人公章： Seal of the withholding agent:	代理申报中介机构公章： Seal of the tax agent:	主管税务机关受理专用章： Dedicated seal of the in-charge tax authority:
经办人： Signature of the case handler: 填表日期： 年 月 日 Date of filing: Y M D	经办人： Signature of the case handler: 申报日期： 年 月 日 Date of filing: Y M D	受理人： Received by: 受理日期： 年 月 日 Date of case acceptance: Y M D

国家税务总局监制

【表单说明】

一、本表适用于需享受我国对外签署的避免双重征税协定（含与港澳避免双重征税安排）或国际运输协定待遇的企业所得税非居民纳税人。

I. This form is applicable to non-resident enterprise income taxpayer who claims tax benefits under a Double Taxation Agreement (DTA, including the DTAs with Hong Kong and Macau Special Administrative Regions) or International Transport Agreement signed by China.

二、本表可用于自行申报或扣缴申报，也可用于非居民纳税人申请退税。非居民纳税人自行申报享受协定待遇或申请退税的，应填写本表一式两份，一份在申报享受协定待遇或申请退税时交主管税务机关，一份由非居民纳税人留存；对非居民纳税人来源于中国的所得实施源泉扣缴或指定扣缴管理的，非居民纳税人如需享受协定待遇，应填写本表一式三份，一份交由扣缴义务人在扣缴申报时交主管税务机关，一份由扣缴义务人留存备查，一份由非居民纳税人留存。

II. This form can be used for self-declaration or withholding declaration, as well as for the non-resident taxpayer's application for tax refund. The non-resident taxpayer initiating the self-declaration for claiming tax treaty benefits, or applying for tax refund, shall complete two copies of the form: one form is to be submitted to the in-charge tax authority at the time of such declaration or application, and the other form is to be kept by the non-resident taxpayer. Where the non-resident taxpayer's China sourced income is subject to withholding tax, administered at source or by means of a designated withholding agent, and the non-resident taxpayer is entitled to tax treaty benefits, the non-resident taxpayer shall complete three copies of the form: one is to be given to the withholding agent to submit to the in-charge tax authority at the time of the withholding declaration, one is to be kept by the withholding agent and another is to be kept by the non-resident taxpayer.

三、本表第一部分由扣缴义务人填写，如非居民纳税人自行申报纳税则无需填写。本表其余部分由非居民纳税人填写。非居民纳税人填报本表时可根据需要增加附页。

III. Part I of the form shall be filled in by the withholding agent, and will not be required in the case of self-declaration. The rest of the form shall be filled in by the non-resident taxpayer. When filling in the form, the non-resident taxpayer can attach separate sheets to the form if necessary.

四、本表第三部分“扣缴义务人使用信息”用于在源泉扣缴或指定扣缴情况下，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. "Information for use by withholding agent" in Part III 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.非居民纳税人中文名称：填写非居民纳税人在中国境内的中文全称。

Chinese name of non-resident taxpayer: Fill in the full Chinese name used by the non-resident taxpayer in China.

4.非居民纳税人在居民国（地区）名称：填写非居民纳税人在其居民国（地区）的英文全称。

Name of non-resident taxpayer in resident state (region): Fill in the full English name of the non-resident taxpayer which is used in the non-resident taxpayer’s state (region) of residence.

5.非居民纳税人的居民国（地区）：填写非居民纳税人为其税收居民的独立税收管辖区的名称。如果非居民纳税人是香港、澳门税收居民，请填写“香港特别行政区”或“澳门特别行政区”。

Resident state (region): Fill in the name of the independent tax jurisdiction where the non-resident taxpayer is a resident. Tax resident of Hong Kong or Macau SARs should indicate "Hong Kong SAR" or "Macau SAR" as appropriate.

(三) 扣缴义务人使用信息

(III) Information for Use by Withholding Agent

6.问题 1，非居民纳税人在缔约对方的组织类型：“具有独立纳税地位的营利实体”和“不具有独立纳税地位的营利实体”，按非居民纳税人是否在缔约对方单独缴纳属于协定适用范围的所得税判定。组织类型选择“其他”的，须填写问题 2，简要说明非居民纳税人的组织类型、具体特征和性质。

Question 1, “The organization type of the non-resident taxpayer in the other contracting party”: Determine if the non-resident taxpayer is a "business entity with independent taxpayer status" or a "business entity without independent taxpayer status" based on whether it independently pays the taxes covered by the Agreement in the other contracting party. Answer Question 2 if the organization type is categorized as "Others". Briefly describe the organization type, characteristics and nature of the non-resident taxpayer.

7.问题 3，请引述非居民纳税人构成缔约对方税收居民的缔约对方国内法律依据：填写缔约对方国家（或地

区)如何定义和判定其税收居民的国内法律条文。请写明法律条文所属法律法规名称和条款序号,并引述相关法律条文。

Question 3, "Please cite the domestic legal basis based on which the non-resident taxpayer qualifies as a tax resident of the other contracting party": Cite the provisions of the domestic law of the other contracting state (region) on how to define and determine tax residency. Specify the name of the law, the number of the relevant clauses, and specific provisions.

8.问题 4, 请简要说明非居民纳税人构成缔约对方税收居民的事实情况: 在此栏中填写非居民纳税人符合需享受协定的缔约对方国家(或地区)国内构成税收居民的法律标准的具体事实。例如缔约对方国内法采取注册地标准判定税收居民的,非居民纳税人应说明企业注册地、注册时间等注册情况。

Question 4, "Please briefly describe the facts based on which the non-resident taxpayer qualifies as a tax resident of the other contracting party": Provide facts in support of the claim that the non-resident taxpayer qualifies as a tax resident of the other contracting state (region). For example, where the contracting party determines tax residency based on the place of registration, the non-resident taxpayer should provide information such as the place and time of registration, etc.

9.问题 5, 声明: 由非居民纳税人的法定代表人或其授权代表负责人签字并/或加盖企业公章, 并填写签字当日日期。

Question 5, "Declaration": Declaration should be signed and dated by the legal representative or the designated person of the non-resident taxpayer, and/or sealed by the non-resident taxpayer.

(四) 税务机关管理使用信息

(IV) Information for Use by Tax Authorities

10.问题 7, 非居民纳税人注册地(国家或地区): 填写非居民纳税人注册登记的独立税收管辖区名称。如非居民纳税人在香港、澳门注册登记, 应填写“香港特别行政区”或“澳门特别行政区”。非居民纳税人实际管理机构所在地(国家或地区)、非居民纳税人总机构所在地(国家或地区), 也应填写相关独立税收管辖区名称。

Question 7, "Place of registration (state or region)": State the name of the independent tax jurisdiction where the non-resident taxpayer is registered. If registered in Hong Kong or Macau SAR, note "Hong Kong SAR" or "Macau SAR" as appropriate. It is the same in case of the place of effective management and the place of head office.

11.问题 9, 享受税收协定股息、利息、特许权使用费、财产收益条款税收协定待遇的非居民纳税人, 请填写直接或间接持有本企业权益额达到 10%以上的股东情况: 根据非居民纳税人申报享受税收协定待遇时的股东情况填写。

Question 9, "For a non-resident enterprise claiming for the benefits under the Agreement's articles of dividends, interest, royalties or capital gains, please provide information of all shareholders holding directly or indirectly at least 10 per cent of rights and interests of the enterprise": Provide the latest information at the time of claiming for treatment under the Agreement.

12.问题 10, 非居民纳税人从中国取得的所得在居民国(地区)的纳税情况: 法定税率根据居民国(地区)国内法的规定填写。如非居民纳税人享受了居民国(地区)国内减免税优惠, 请写明非居民纳税人所享受减免税优惠的法律条文所属法律法规名称和条款序号, 并引述相关法律条文。如非居民纳税人未享受居民国(地区)国内减免税优惠, 在“享受居民国(地区)国内减免税优惠的法律依据及条文描述”栏填“无”。

Question 10, "Information of taxes paid in the resident state (or region) on the income derived from China": Specify the statutory tax rate as prescribed in the domestic law of the resident state (region). If the non-resident taxpayer has enjoyed tax reduction or exemption in the resident state (region), quote the name of the relevant law, the number of relevant clauses, and specific provisions that form the basis for such reduction or exemption. Note "N/A" if the non-resident taxpayer did not enjoy any reduction or exemption in the resident state (region).

13.问题 11, 根据第三国(地区)法律规定, 非居民纳税人同时还构成哪些国家(地区)的税收居民: 如果依据中国和非居民纳税人需享受协定缔约对方国家(地区)之外的第三国(地区)法律规定, 非居民纳税人同时

构成该第三国（地区）的税收居民，请写明该第三国（地区）名称，如涉及多个国家或地区的，请全部列明。

Question 11, “Does the non-resident taxpayer qualify as a tax resident of other states (regions) based on the laws of such states (regions)”: If the taxpayer qualifies as a tax resident of a third state (region) other than China or the other contracting party based on the laws of that third state (region), specify the name of that state (region). If more than one states (regions) are relevant, please specify all of them.

（五）备注

(V) Additional Notes

14.可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核查其居民身份的信息。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 about the non-resident taxpayer’s residence status. Please specify the special situations in the additional notes, if any.

（六）声明

(VI) Declaration

15.由非居民纳税人的法定代表人或其授权代表负责人签字并/或加盖企业公章，并填写声明日期。

The declaration shall be sealed by the non-resident taxpayer, and/or signed by the legal representative or authorized representative of the non-resident enterprise, 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.