

A03063《非居民纳税人享受税收协定待遇情况报告表（企业所得税D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（企业所得税D表）

Reporting Form for Non-resident Taxpayer Claiming Tax Treaty Benefits (Form D for Enterprise Income Tax)

（享受国际运输相关协定待遇适用）

(Applicable to Tax Treaty Benefits under the Article of International Transport
or Treaty Benefits under International Transport Agreement)

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

扣缴申报

退税

Self-declaration

Withholding declaration

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）纳税人识别号 Tax identification number of non-resident taxpayer in resident state (region)	
请选择所适用的协定类型 Type of applicable agreement	<input type="radio"/> 享受税收协定中的海运、空运和陆运条款 Article of shipping, air and land transport in tax treaty <input type="radio"/> 享受其他国际运输协定 Other international transport agreement (ITA)		
三、享受税收协定待遇信息 III. Information Related to Entitlement to the Benefits under Tax Treaty			
1. 请选择国际运输收入类型（可多选） Please select types of international transport income (multiple choices) (1) <input type="checkbox"/> 以船舶经营客运或货运取得的国际运输收入 The international transport income derived from operating passenger transport or freight transport by ship (2) <input type="checkbox"/> 以飞机经营客运或货运取得的国际运输收入 The international transport income derived from operating passenger transport or freight transport by aircraft (3) <input type="checkbox"/> 以火车、汽车等陆运设备经营客运或货运取得的国际运输收入 The international transport income derived from operating passenger transport or freight transport by the land transport equipment, such as train or vehicle (4) <input type="checkbox"/> 国际运输附属活动收入 Income derived from activities affiliated to international transport business			
2. 请具体说明非居民纳税人所从事的国际运输活动内容。如非居民纳税人取得的收入包含国际运输附属活动收入，请具体说明所从事国际运输附属活动类型。 Please describe the international transport activities undertaken by non-resident taxpayer. If the income obtained by the non-resident taxpayer contains the income arising from the activities affiliated to the international transport, please describe the types of activities affiliated to the international transport in detail.			
3. 非居民纳税人所取得国际运输的附属活动收入是否超过总收入的10%？ Does the income derived from activities affiliated to international transport by the non-resident taxpayer exceed 10% of the gross income?			<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
4. 运输线路及沿途停泊口岸情况 The situation of transport routes and ports of call alongside			
序号 No.	航线 Transport routes	沿途停泊口岸 Ports of call alongside	

四、享受其他国际运输协定待遇信息

VI. Information Related to Entitlement to the Benefits under Other International Transport Agreement

5. 需享受国际运输协定名称
The name of the applicable ITA

6. 请引述纳税人需享受国际运输协定的相关法律条文：
Please list out the relevant article under which the taxpayer would be entitled to enjoy the treatment under ITA.

7. 请简要说明纳税人可享受相关国际运输协定条款的事实情况：
Please briefly state the facts based on which the taxpayer could claim for the treatment under ITA.

8. 运输线路及沿途停泊口岸情况
The situation of transport routes and ports of call alongside

序号 No.	航线 Transport routes	沿途停泊口岸 Ports of call alongside

五、非居民纳税人取得同类所得及享受协定待遇情况V. Income Received of the Same Type and Benefits Claimed under Tax Treaty or ITA by Non-resident Taxpayer

9. 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?
是 Yes
否 No

*10. 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协定待遇？
Has the non-resident taxpayer claimed treaty benefits for the income of the same type sourced in other regions within China over the past three years?
是 Yes
否 No

*11. 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协定待遇的情况
Please indicate the details of any 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.

序号 No.	主管税务机关 In-charge tax authority	时间（年份） Time (year)
(1)		
(2)		
(3)		
(4)		
(5)		
六、附报资料清单		
VI. List of Documents Attached		
12. 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 treaty benefits		
(1)		
(2)		
(3)		
(4)		
(5)		
13. 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
七、备注		
VII. Additional Notes		
八、声明		
VIII. 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.

非居民纳税人签章或签字

年 月 日

Seal or signature of the non-resident taxpayer

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、本表适用于取得来源于我国的国际运输所得，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）中国际运输条款或其他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 receives international transport income sourced in China, and claims treaty benefits under the article of international transport of a Double Taxation Agreement (DTA, including the DTAs with Hong Kong and Macau Special Administrative Regions) or an International Transport Agreement (ITA) 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 or international transport agreement 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 or international transport agreement benefits, the latter 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、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。

IV. 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.

五、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。

V. 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.

六、本表各栏填写如下：

VI. 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. 请选择所适用的协定类型：根据所需享受的实际协定类型选择，并对应填写第三部分或第四部分。

Type of applicable agreement: Please select based on the type of applicable tax treaty or ITA to be enjoyed, and fill in Part III or Part IV accordingly.

(三) 享受税收协定待遇信息

(III) Information Related to Entitlement to the Benefits under Tax Treaty

6. 问题 2，请具体说明非居民纳税人所从事的国际运输活动内容。如非居民纳税人取得的收入包含国际运输附属活动收入，请具体说明所从事国际运输附属活动类型：如具体说明非居民纳税人所取得的是海运货运收入、

海运客运收入、湿租船舶租金收入、干租船舶租金收入、出租集装箱租金收入、代售客票收入、从市区至机场运送旅客收入等。

Question 2, "Please describe the international transport activities undertaken by non-resident taxpayer. If the income obtained by the non-resident taxpayer contains the income arising from the activities affiliated to the international transport, please describe the types of activities affiliated to the international transport in detail.": For example, income derived from engaging in freight transport by ship, income derived from engaging in passenger transport by ship, rental income derived from leasing ships on charter fully equipped, rental income derived from leasing ships on a bare boat basis, rental income derived from lease of container, income derived from selling passenger tickets for others, income derived from transporting passengers from downtown to airport, etc.

7.问题 4, 运输线路及沿途停泊口岸情况: 请列明运行航线、运输客货邮件在中国境内所有沿途停泊的口岸。

Question 4, "The situation of transport routes and ports of call alongside": Please list out the operation routes and all the ports of call where the passengers, goods and mails are transported within the territory of China.

(四) 享受其他国际运输协定待遇信息

(IV) Information Related to Entitlement to the Benefits under Other International Transport Agreement

8.问题 5, 需享受国际运输协定名称: 请填写需享受的国际运输协定的全称。

Question 5, "The name of the applicable ITA": Please fill in the full name of applicable ITA.

9.问题 6, 请引述纳税人需享受国际运输协定的相关法律条文: 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 6, "Please list out the relevant article under which the taxpayer would be entitled to enjoy the treatment under ITA": Please specify the name of the article and its serial number as well as quote the content of relevant articles.

10.问题 7, 请简要说明纳税人可享受相关国际运输协定条款的事实情况: 在此栏中填写纳税人符合享受相关国际运输协定的具体事实。

Question 7, "Please briefly state the facts based on which the taxpayer could claim for the treatment under ITA": Please fill in the specific facts based on which the taxpayer could be entitled to enjoy relevant ITA.

11.问题 8, 运输线路及沿途停泊口岸情况: 请列明运行航线、运输客货邮件在中国境内所有沿途停泊的口岸。

Question 8, "The situation of transport routes and ports of call alongside": Please list out the operation routes and all the ports of call where the passengers, goods and mails were transported within the territory of China.

(五) 非居民纳税人取得同类所得及享受协定待遇情况

(V) Income Received of the Same Type and Benefits Claimed under Tax Treaty or ITA by Non-resident Taxpayer

12.问题 9, 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 10、11。请在问题 11 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协定待遇情况, 可另附说明资料。

Question 9, "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 10 and 11 shall be answered. Please specify all tax treaty or international transport agreement 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 11. Supporting

materials can be attached separately.

(六) 附报资料清单

(VI) List of Documents Attached

13. 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 or international transport agreement benefits. When providing such materials, please identify all of them on the list.

(七) 备注

(VII) 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证明非居民纳税人符合享受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 or international transport agreement benefits. Please specify the special situations in the additional notes, if any.

(八) 声明

(VIII) Declaration

15. 由非居民企业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.

七、中国税务机关将对非居民纳税人提交的信息资料保密。

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