



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			
所得类型 Type of income	<input type="radio"/> 股息 Dividends <input type="radio"/> 利息 Interest <input type="radio"/> 特许权使用费 Royalties		
<b>三、扣缴义务人使用信息</b> <b>III. Information for Use by Withholding Agent</b>			
<b>(一) 享受股息条款待遇填写</b> <b>(I) Claiming Tax Treaty Benefits under the Article of Dividends</b>			
1. 非居民纳税人直接拥有支付股息的公司的股份比例 Direct shareholding percentage of the non-resident taxpayer in the dividend paying company			
*2. 非居民纳税人直接或间接拥有支付股息公司的股份比例合计 Percentage of total share capital held, directly and indirectly, by the non-resident taxpayer in the dividend paying company			
非居民纳税人在该公司的投资金额 Amount of investment in the dividend paying company by the non-resident taxpayer		金 额 :  A m o u n t :  :	币种: Currency:
<b>(二) 享受利息条款待遇填写</b> <b>(II) Claiming Tax Treaty Benefits under the Article of Interest</b>			

<p>*3. 贷款资金是否存在以下情况</p> <p>Do any of the following circumstances apply in respect of the loaned monies?</p> <p>(1) <input type="checkbox"/> 由税收协定缔约对方符合条件的政府或机构间接提供资金</p> <p>The loaned monies are indirectly provided by government or institution of the other tax treaty contracting party in circumstances in which such indirectly financed loans qualify for benefits under the terms of the treaty</p> <p>(2) <input type="checkbox"/> 由税收协定缔约对方符合条件的政府或机构提供担保</p> <p>A guarantee is provided by a government or institution of the other tax treaty contracting party in circumstances in which such guaranteed loans qualify for benefits under the terms of the treaty</p> <p>(3) <input type="checkbox"/> 由税收协定缔约对方符合条件的政府或机构提供保险</p> <p>Insurance is provided by a government or institution of the other tax treaty contracting party in circumstances in which such insured loans qualify for benefits under the terms of the treaty</p>	
<p>*4. 如贷款资金由税收协定缔约对方符合条件的政府或机构间接提供资金、担保或保险，请填写符合条件的政府或机构全称</p> <p>Please provide the full name of the qualified government or institution if loans/funds, a guarantee or insurance are indirectly provided by a qualified government or institution of the other tax treaty contracting party</p>	
<p><b>(三) 享受特许权使用费条款待遇填写</b></p> <p><b>(III) Claiming Tax Treaty Benefits under the Article of Royalties</b></p>	
<p>5. 据以产生该项特许权使用费的权利或财产属于以下哪种类型？</p> <p>To which of the following types of right or property do the royalties fall into?</p> <p>(1) <input type="checkbox"/> 文学、艺术或科学著作</p> <p>Literature, artistic or scientific work</p> <p>(2) <input type="checkbox"/> 专利、商标、设计、模型、图纸、秘密配方或秘密程序</p> <p>Patent, trademark, design, model, plan, secret formula or process</p> <p>(3) <input type="checkbox"/> 工业、商业、科学设备</p> <p>Equipment for industrial, commercial or scientific use</p> <p>(4) <input type="checkbox"/> 有关工业、商业、科学经验的信息</p> <p>Information concerning industrial, commercial and scientific experience</p> <p>(5) <input type="checkbox"/> 其他特许权使用费</p> <p>Other royalties</p>	
<p>6. 该所得是否属于飞机、船舶租赁所支付的特许权使用费？</p> <p>Is the income attributable to royalty paid for aircraft leasing or ship chartering?</p>	<p><input type="checkbox"/> 是 Yes</p> <p><input type="checkbox"/> 否 No</p>
<p>7. 请简要描述据以产生特许权使用费所得的具体权利或财产。 Please give a brief description of the specific right or property from which the royalty income derives.</p>	

<b>(四) 其他信息</b> <b>(IV) Other Information</b>	
<p>8. 该项所得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? Is the income effectively connected with a permanent establishment or fixed base of the non-resident taxpayer in China?</p>	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>9. 非居民纳税人是否通过代理人取得该项所得? Did the non-resident taxpayer receive the income via an agent?</p>	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>10. 非居民纳税人为该项所得的“受益所有人”的声明 Declaration by non-resident taxpayer as the "beneficial owner" of the income</p> <p>提示：“受益所有人”是指对所得或所得据以产生的权利或财产具有所有权和支配权的人。如果非居民纳税人不是来源于中国的股息、利息或特许权使用费所得的受益所有人，则不能享受税收协定待遇。 Note: A "beneficial owner" refers to a person that owns and has the right to dispose of the income or the rights or property from which such income derives. A non-resident taxpayer who is not the beneficial owner of the dividends, interest or royalties sourced in China is not entitled to the tax treaty benefits.</p>	
<p>(1) 非居民纳税人是否对所得或所得据以产生的财产或权利具有控制权或处置权? Does the non-resident taxpayer have control over or the right to dispose of the income or the property or rights from which such income derives?</p>	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>(2) 非居民纳税人是否对所得或所得据以产生的财产或权利承担相应风险? Does the non-resident taxpayer bear the risks associated with the income or the property or rights from which such income derives?</p>	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>(3) 非居民纳税人据以取得该项所得的有关权利或财产是否为获得税收协定的减免税利益而安排? With respect to the property or rights from which the non-resident taxpayer derives the income, have arrangements been made in such a way so as to gain access to the treaty benefits of tax exemption or reduction?</p>	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No

<p>(4) 声明:</p> <p>Declaration:</p> <p>我谨声明, 我为该项所得的受益所有人, 我取得该项所得的有关权利并非为了获得税收协定利益而安排。</p> <p>I hereby declare that I am the beneficial owner of the income, and arrangements have not been made, with respect to the rights from which the income derives, for the purpose of gaining tax treaty benefits.</p> <p style="text-align: center;">非居民纳税人签章或签字</p> <p>年            月            日</p> <p style="text-align: center;">Seal or signature of non-resident taxpayer</p> <p>Y            M            D</p>	
11. 享受税收协定待遇的优惠税率 (或实际征收率)	Preferential tax rate under tax treaty (or actual tax rate)
<p><b>四、税务机关管理采集信息</b></p> <p><b>IV. Information for Use by Tax Authorities</b></p>	
<p>(一) 享受利息条款待遇</p> <p><b>(I) Claiming Tax Treaty Benefits under the Article of Interest</b></p>	
12. 贷款合同利率	
Interest rate for loan contract	
同期市场利率	
Market interest rate of the same period	
还款条件	
Repayment terms	
13. 非居民纳税人与利息支付人之间是否有关联关系?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
Is there any related party relationship between non-resident taxpayer and interest payer?	
14. 在利息据以产生和支付的贷款合同之外, 非居民纳税人与第三人之间是否存在数额、利率和签订时间等方面相近的其他贷款或存款合同?	<input type="checkbox"/> 是 请在下一题中说明 Yes. Please specify in the next question <input type="checkbox"/> 否 No
Apart from the loan agreement in respect of which interest arises and is paid, are there any other loan or deposit contracts between the non-resident taxpayer and a third party which are similar in terms of the amount, interest rate, date of signing and other aspects?	

\*15. 请简要说明非居民纳税人与第三人之间合同情况（包括第三人名称、第三人与非居民纳税人的关系、合同签约日期、金额、期限、利率、付息与还款条件、担保人等）

Please give a brief account of the contract(s) entered into between the non-resident taxpayer and the third party (including the name of the third party, the relationship between the non-resident taxpayer and the third party, date of contract signing, contract amount, contract period, interest rate, interest and principal repayment terms, guarantor, etc.).

**(二) 享受特许权使用费条款待遇**

**(II) Claiming Tax Treaty Benefits under the Article of Royalties**

16. 对据以收取特许权使用费的权利或财产，非居民纳税人是否拥有权属证明？如有，可另附权属证明材料。 Does the non-resident taxpayer have an ownership certificate with respect to the rights or property from which the royalties derive? If so, the copy of the certificate may be attached separately.

- 是 Yes  
 否 No

17. 非居民纳税人与特许权使用费支付人之间是否有关联关系？

Is there a related party relationship between non-resident taxpayer and royalty payer?

- 是 Yes  
 否 No

18. 在特许权使用费据以产生和支付的版权、专利、技术等使用权转让合同之外，非居民纳税人与第三人之间是否存在在有关版权、专利、技术的使用权或所有权方面的转让合同？ Apart from transfer agreement under which the right to use copyright, patent, technology or other rights arises and under which the royalty is paid, are there any other transfer agreements, between the non-resident taxpayer and a third party, concerning the right to use or ownership of related copyright, patent, technology or other rights?

- 是  
请在下一题中说明  
Yes. Please specify  
in the next question  
 否 No

\*19. 请简要说明非居民纳税人与第三人之间合同情况（包括第三人名称、第三人与非居民纳税人的关系、合同签约日期、金额、期限、受让使用条件、收费方式等）

Please give a brief account of the contract(s) entered into between the non-resident taxpayer and the third party (including the name of the third party, the relationship between the non-resident taxpayer and the third party, date of contract signing, contract amount, contract period, conditions of use by licensee, manner in which fees are to be paid, etc.).

**(三) 其他信息**

**(III) Other Information**

<p>20. 非居民纳税人是否有义务在收到所得的12个月内将所得的全部或绝大部分（60%以上）支付或派发给第三国（地区）居民？</p> <p>Is the non-resident taxpayer obligated to pay or distribute all or most of (above 60% thereof) the income to residents of a third state (region) within 12 months after the receipt of the income?</p>		<p><input type="checkbox"/> 是 请填写下面2题 Yes. Please fill in the following two questions <input type="checkbox"/> 否 No</p>		
<p>*21. 非居民纳税人在取得该项所得后的12个月内有义务对外支付或派发的情况</p> <p>Non-resident taxpayer is obligated to pay or distribute the income within 12 months after receipt</p>	收款方名称 Name of recipient	收款方居民国（地区） Resident state (region) of recipient	支付比例 Payment percentage	支付时间 Time of payment
<p>*22. 请简要说明对该项所得进行上述处理的理由</p> <p>Please briefly account for the above treatment of the income.</p>				

23. 缔约对方国家（地区）对此项所得的税收处理情况  
Tax treatment of the income in the other contracting party.

不征税                                       免税                                       征税税率小于等于12.5%

其他  
Not liable to tax                                      Exempt                                      Tax rate less than or equal to  
12.5%                                      Others

\*24. 如果非居民纳税人通过代理人取得该项所得，请填写以下问题      If non-resident taxpayer earns the income through an agent, please provide the following information.

(1) 受托投资方或代理人名称 Name of agent or entrusted investor	
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(2) 受托投资方或代理人收费标准和条件 Standard service charge and terms of agency or entrusted investment relationship	
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(3) 与委托投资或代理相关的风险和收益是否由非居民纳税人承担？ Does the non-resident taxpayer assume the risks and enjoy the benefits in relation to the assets held and income passing via the agent?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
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(4) 请简要说明委托投资或代理关系双方的权利和义务。  
Please briefly account for the right and obligations of both parties in the agency or entrusted investment relationship.

25. 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?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
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*26. 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?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
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\*27. 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.

主管税务机关 In-charge tax authority	时间(年份) Time (year)	所得金额 Amount of income	减免税金额 Amount of tax reduction or exemption
(1)			
(2)			
(3)			



(4)			
(5)			
<b>五、附报资料清单</b>			
<b>V. List of Documents Attached</b>			
28. 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)			
29. 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 Date of submission	
(2)		提交时间	

		D a t e  o f s u b m i s s i o n	
(3)		提 交 时 间  D a t e  o f s u b m i s s i o n	
(4)		提 交 时 间	

		D a t e	
(5)		提 交 时 间  D a t e	
<b>六、备注</b> <b>VI. Additional Notes</b>			

<b>七、声明</b> <b>VII. Declaration</b>		
<p>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.</p> <p style="text-align: center;">非居民纳税人签章或签字</p> <p>年            月            日</p> <p style="text-align: center;">Seal or signature of non-resident taxpayer</p> <p>Y            M            D</p>		
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:	经办人： Signature of the case handler:	受理人： Received by:
填表日期： 年    月    日 Date of filing:            Y M    D	申报日期： 日                            年    月 Date of filing:            Y    M D	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股息、利息、特许权使用费所得，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）中的股息、利息、特许权使用费条款的税收协定待遇的个人所得税非居民纳税人。

I. This form is applicable to non-resident individual income taxpayer who receives dividends, interest or royalties sourced in China, and claims tax treaty benefits under the article of dividends,

interest or royalties of a Double Taxation Agreement (DTA) signed by China (including the DTAs with Hong Kong and Macau Special Administrative Regions).

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税收协定待遇，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.所得类型：非居民纳税人根据取得所得的实际类型选择，第三、四部分仅需填写就所选类型所得享受税收协定待遇相关的题目，及“其他信息”中的共性题目。

Type of income: The non-resident taxpayer should select the type of income based on the actual situation; In Part III and Part IV, one should only fill in items related to enjoying tax treaty benefits for the selected type of income, and for those common items in “Other Information”.

(三) 扣缴义务人使用信息

(III) Information for Use by Withholding Agent

7.问题2，非居民纳税人直接或间接拥有支付股息公司的股份比例合计和非居民纳税人在该公司的投资金额：非居民纳税人需享受的税收协定股息条款有相关限制性规定的，非居民纳税人须填写此题，其中币种应填写税收协定列明币种。其他情况无需填写。

Question 2, “Percentage of total share capital held, directly and indirectly, by the non-resident taxpayer in the dividend paying company” and “Amount of investment in the dividend paying company by the non-resident taxpayer”: If the dividend article of the tax treaty, which the non-resident taxpayer is entitled to enjoy, contains such a limiting condition then the non-resident taxpayer should answer this question; for “Currency”, the currency specified in the tax treaty shall be filled in. In circumstances where these questions are not relevant they can be skipped.

8.问题3，贷款资金是否存在以下情况：非居民纳税人需享受的税收协定利息条款有相关限制性规定，且非居民纳税人需依据该规定享受税收协定待遇的，须填写此题。非居民纳税人填写此题后须在问题4中写明符合条件的政府或机构全称。其他情况无需填写。

Question 3, “Do any of the following circumstances apply in respect of the loaned monies?”: If the interest article of the tax treaty, which the non-resident taxpayer is entitled to enjoy, contains

such a limiting condition and the non-resident taxpayer should answer this question. The non-resident taxpayer shall provide the full name of the government or institution, where the loan circumstances accord with the terms of the treaty relief, in Question 4 that follows. In circumstances where these questions are not relevant they can be skipped.

9.问题7, 请简要描述据以产生特许权使用费所得的具体权利或财产: 请对据以产生特许权使用费所得的权利或财产的类型进行具体说明, 如属于何种专利、著作权, 租赁何种设备等。并请说明特许权使用费的支付条件和计算标准。

Question 7, “Please give a brief description of the specific right or property from which the royalty income derives.”: Please provide specific details of the rights or property from which the royalty income derives such as the type of the patent, copyright and equipment leased. Information about the payment terms and calculation basis of the royalties shall also be provided.

10.问题8, 该项所得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, 不能享受股息、利息或特许权使用费条款税收协定待遇。

Question 8, “Is the income effectively connected with a permanent establishment or fixed base of the non-resident taxpayer in China?”: A permanent establishment refers to a fixed place of business through which the business of a non-resident enterprise or individual is wholly or partly carried on in China. A fixed base refers to a fixed place (location) through which an individual engaging in independent personal services conducts his or her business activities. If the income is effectively connected with a permanent establishment or a fixed base of a non-resident taxpayer in China, the income shall be taxed as part of the profits of the permanent establishment, or as part of the individual’s income from independent personal services, and may not be deemed eligible for tax treaty benefits under the dividends, interest or royalties articles.

11.问题9, 非居民纳税人是否通过代理人取得该项所得: 如非居民纳税人是通过代理人取得该项所得, 需在申报享受税收协定待遇时向主管税务机关提交代理人不具有受益所有人身份的声明。如非居民纳税人通过委托投资取得该项所得, 需在申报享受税收协定待遇时向主管税务机关提交《国家税务总局关于委托投资情况下认定受益所有人问题的公告》(国家税务总局公告2014年第24号)规定的报告资料。

Question 9, “Did the non-resident taxpayer receive the income via an agent?”: If the income was received by a non-resident taxpayer through an agent, the non-resident taxpayer shall submit a statement to the in-charge tax authority, at the time of filing for tax treaty benefits, confirming that the agent does not act in the capacity of a beneficial owner. If the non-resident taxpayer receives the income through an entrusted investment arrangement, the non-resident taxpayer shall submit to in-charge tax authority, at the time of filing for tax treaty benefits, reporting materials as required by the Announcement of the State Administration of Taxation on Identifying a Beneficial Owner under an Entrusted Investment (Announcement of the State Administration of Taxation No. 24, 2014).

12.问题10, 非居民纳税人为该项所得的“受益所有人”的声明: “非居民纳税人是否对所得或所得据以产生的财产或权利具有控制权或处置权”, 根据非居民纳税人对所得据以产生的财产或权利和所得本身是否可以依自身意愿支配(即行使控制权或处置权不受任何关联或非关联的第三方影响)进行核对。“非居民纳税人是否对所得或所得据以产生的财产或权利承担相应风险”, 根据非居民纳税人是否需承担所得据以产生的财产或权利和所得本身因各种不确定因素而遭受的损失进

行核对，如果非居民纳税人很少承担风险或所得和风险不匹配，也应选择“否”。“非居民纳税人据以取得该项所得的有关权利或财产是否为获得税收协定的减免税利益而安排”，非居民纳税人应如实回答是否存在通过不具合理商业目的安排获得税收协定利益、滥用税收协定、减少或逃避非居民纳税人在中国纳税义务的情形。非居民纳税人需对自身的受益所有人身份进行声明，因与声明不符而出现的逃避税等问题将按照相关税收法律规定进行处理。

Question 10, “Statement by non-resident taxpayer as the 'beneficial owner' of the income”: “Does the non-resident taxpayer have control over or the right to dispose of the income or the property or right from which such income derives?” shall be answered based on whether the non-resident taxpayer can dispose of the income-earning property or rights or the income itself, at its own discretion (namely, exercising control or disposal rights free of the influence of any related or non-related parties). “Does the non-resident taxpayer bear the risks associated with the income or the property or rights from which such income derives?” shall be evaluated based on whether the non-resident taxpayer must bear the losses arising from uncertainties impacting on the income-earning property or rights and on the income itself; if the non-resident taxpayer seldom bears such risks or the income and risks do not match, “No” shall be selected.

“With respect to the property or rights from which the non-resident taxpayer derives the income, have arrangements been made in such a way so as to gain access to the treaty benefits of tax exemption or reduction?” shall be honestly answered by a non-resident taxpayer based on whether an arrangement without a reasonable commercial purpose is used to gain tax treaty benefits, abuse a tax treaty and/or reduce or avoid the non-resident taxpayer’s tax-paying duties in China. A non-resident taxpayer shall make a statement concerning his/her identity as the beneficial owner and shall be held accountable under relevant tax law for tax avoidance and other violations arising from an untrue statement.

13.问题11，享受税收协定待遇的优惠税率（或实际征收率）：填写享受税收协定待遇的优惠税率。如税收协定规定以特许权使用费总额的70%为基数，则填写实际征收率为7%，如税收协定规定对该项所得免税，则填写实际征收率为0。非居民纳税人所填优惠税率（或实际征收率）须与纳税申报表或扣缴申报表保持一致。

Question 11, “Preferential tax rate under tax treaty (or actual tax rate)”: Fill in the preferential tax rate applying under the tax treaty. If the tax treaty prescribes that 70% of the total royalties shall be used as a base, write 7% as the actual tax rate; if the tax treaty grants a tax exemption on the income, write 0 as the actual tax rate. The preferential tax rate (or actual tax rate) filled in by a non-resident taxpayer shall match that on the Tax Filing Form or Withholding Declaration Form.

（四）税务机关管理使用信息

（IV）Information for Use by Tax Authorities

14.问题15，请简要说明非居民纳税人与第三人之间合同情况：请说明第三人身份及第三人与非居民纳税人之间的关联关系，非居民纳税人与第三人之间合同的数额、利率、期限、签订时间、付息与还款条件、担保人等合同要素，以及该合同与需享受税收协定待遇的该项所得之间的联系。

Question 15, “Please give a brief account of the contract(s) entered into between the non-resident taxpayer and the third party.”: Please identify the third party and provide information with regard to the relationship between the third party and the non-resident taxpayer, such contract information as the amount, interest rate, contract period, date of signature, interest-paying and repayment terms, guarantor, and such other contractual matters, as well as the relationship between the contract(s) and the income to be considered for tax treaty benefits.



15.问题19, 请简要说明非居民纳税人与第三人之间合同情况: 请说明第三人身份及第三人与非居民纳税人之间的关联关系, 非居民纳税人与第三人之间合同的数额、签订时间、有效期限、转让有关使用权或所有权的条件、收费方式等合同要素, 以及该合同与需享受税收协定待遇的该项所得之间的联系。

Question 19, "Please give a brief account of the contract(s) entered into between the non-resident taxpayer and the third party.": Please identify the third party and provide information with regard to the relationship between the third party and the non-resident taxpayer, such contract information as the amount, date of signature, contract duration, and the conditions on which relevant ownership or right of use is transferred, manner in which the fees will be paid and such other contractual matters, as well as the relationship between the contract(s) and the income to be considered for tax treaty benefits.

16.问题22, 请简要说明对该项所得进行上述处理的理由: 请如实填写进行该处理是出于何种商业目的或考虑, 非居民纳税人是否就此项处理签订有任何合同或安排, 非居民纳税人和收款方的关系等。

Question 22, "Please briefly account for the above treatment of the income.": Please provide a true account of the commercial purpose or considerations behind these arrangements, and such information as whether the non-resident taxpayer has entered into any contracts or arrangements underpinning these payment/distribution arrangements and the relationship between the non-resident taxpayer and the recipient.

17.问题25, 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26、27。请在问题27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 25, "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 26 and 27 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 27. Supporting materials can be attached separately.

(五) 附报资料清单

(V) 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.

(六) 备注

(VI) Additional Notes

19.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.

(七) 声明

**(VII) 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.