

A03057《非居民纳税人享受税收协定待遇情况报告表（个人所得税B表）》

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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B表）

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

（享受税收协定常设机构和营业利润、独立个人劳务条款待遇适用）

(Applicable to Tax Treaty Benefits under the Articles of Permanent Establishment and Business Profits,
or Independent Personal Services)

填表日期： 年 月 日

货币单位：元人民币

Fillig 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	
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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 Applicable articles of tax treaty	<input type="radio"/> 常设机构和营业利润条款 Permanent Establishment and Business Profits <input type="radio"/> 独立个人劳务条款 Independent Personal Services		
三、非居民纳税人在中国从事专业性劳务或其他独立性活动情况 III. Professional Services or Other Independent Activities by Non-resident Taxpayer in China			
1. 请简要说明非居民纳税人所从事专业性劳务或者其他独立性活动的类型与性质（可另附职业资格证明）。 Please briefly explain the type and nature of the professional services or other independent activities conducted by the non-resident taxpayer (professional qualification certificate could be attached).			
2. 非居民纳税人在中国境内从事专业性劳务或者其他独立性活动，是否设有经常使用的常设机构或固定基地？ Does the non-resident taxpayer have a frequently-used permanent establishment or fixed base for conducting professional services or other independent activities in China?		<input type="checkbox"/> 是 请在下一题中说明 Yes. Please answer the next question <input type="checkbox"/> 否 No	
*3. 非居民纳税人设在中国境内的常设机构或固定基地地址 Address of the non-resident taxpayer's permanent establishment or fixed base in China			

4. 非居民纳税人在中国境内停留时间情况 Non-resident taxpayer's duration of stay in China		
(1) 上一公历年度在中国境内实际停留时间 The actual duration of stay in China in the last calender year		
到达中国日期 Date of Arrival	离开中国日期 Date of Departure	停留天数 Duration of Stay
(2) 本年度在中国境内实际停留时间或预计停留时间 The actual or expected duration of stay in China in the current calender year		
到达中国日期 Date of Arrival	离开中国日期 Date of Departure	停留天数 Duration of Stay
(3) 下一公历年度在中国境内预计停留时间 The expected duration of saty in China in the next calender year		
到达中国日期 Date of Arrival	离开中国日期 Date of Departure	停留天数 Duration of Stay
*5. 该项所得是否由中国居民支付, 或者由位于中国的常设机构或固定基地负担? Is this income paid by Chinese resident(s),or borne by a permenant establishment or fixed base located in China?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
*6. 该项所得金额 Income amount		元美元 USD
四、非居民纳税人取得同类所得及享受税收协定待遇情况 IV. Income Received of the Same Type and Tax Treaty Benefits Claimed		
7. 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
*8. 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 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

*9. 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
(1)		
(2)		
(3)		
(4)		
(5)		

五、附报资料清单

V. List of Documents Attached

10. 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)	

11. 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 Date of submission	
(3)		提交时间 Date of submission	

六、备注

VI. Additional Notes

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七、声明 VII. Declaration		
<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: right;">非居民纳税人签章或签字 年</p> <p style="text-align: right;">Seal or signature of non-resident taxpayer Y</p> <p>月 日 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: 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）中的常设机构和营业利润条款待遇，或独立个人劳务条款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 income sourced in China, and claims tax treaty benefits under the articles of permanent establishment and business profits, or independent personal services 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 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：非居民纳税人由于在中国提供专业性劳务或者其他独立性活动取得所得需享受税收协定待遇，如拟享受税收协定有“独立个人劳务”条款，请选择“独立个人劳务条款”；如需享受税收协定没有“独立个人劳务”条款，请选择“常设机构和营业利润条款”。

Applicable articles of tax treaty: For non-resident taxpayer who receives income from providing professional services or other independent activities claiming treatments under tax treaty, if tax treaty have the article of 'Independent Personal Services', please choose 'Article of Independent Personal Services'; if there are no articles of 'Independent Personal Services' under tax treaty, please choose 'Article of Permanent Establishment and Business Profits'.

（三）非居民纳税人在中国从事专业性劳务或其他独立性活动情况

(III) Professional Services or Other Independent Activities by Non-resident Taxpayer in China

7.问题1，请简要说明非居民纳税人所从事专业性劳务或者其他独立性活动的类型与性质：如医师、律师、工程师、建筑师、会计师等，或对非居民纳税人所从事活动的专业性和/或独立性进行简要描述。

Question 1, "Please briefly explain the type and nature of the professional services or other independent activities conducted by the non-resident taxpayer.": For example, doctor, lawyer, engineer, architect, accountant and so on, or please briefly describe the technicality and / or independence of the activities conducted by the non-resident taxpayer.

8.问题2，非居民纳税人在中国境内从事专业性劳务或者其他独立性活动，是否设有经常使用的常设机构或固定基地：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）。

Question 2, "Does the non-resident taxpayer have a frequently-used permanent establishment or fixed base for conducting professional services or other independent activities in China?": Permanent establishment shall refer to a fixed business place for non-resident taxpayer's entities or individuals to conduct all or partial business. Fixed base shall refer to a fixed place (location) for people to conduct independent personal acivities.

9.问题5：非居民纳税人需享受税收协定条款有此项规定的，须填写此问题。

Question 5: This question must be filled out if it is required by the articles of DTA under which the non-resident taxpayer claims for treatments.

10.问题6：非居民纳税人需享受税收协定条款有此项规定的，须填写此问题。

Question 6: This question must be filled out if it is required by the articles of DTA under which the non-resident taxpayer claims for treatments.

（四）非居民纳税人取得同类所得及享受税收协定待遇情况

(IV) Income Received of the Same Type and Tax Treaty Benefits Claimed

11.问题7，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8

、9。请在问题9中列明非居民纳税人近三年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 7, “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 8 and 9 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 9. Supporting materials can be attached separately.

(五) 附报资料清单

(V) List of Documents Attached

12.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

13.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

14.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.

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.