

# A03059《非居民纳税人享受税收协定待遇情况报告表（个人所得税D表）》

## 【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】

### 非居民纳税人享受税收协定待遇情况报告表（个人所得税D表）

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

（享受非独立个人劳务、演艺人员和运动员、退休金、政府服务、  
教师和研究人員、学生条款，或国际运输协定待遇适用）

(Applicable to Tax Treaty Benefits under the Article of Dependent Personal Services, Artistes and Sportsmen, Pensions, Government Service, Teachers and Researchers or Students, 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	
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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	
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		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 或国际运输协 定名称 Name of the applicable tax treaty or international transport agreement			
所得类型 Type of Income	<input type="radio"/> 非独立个人劳务      Dependent personal services		
	<input type="radio"/> 演艺人员和运动员      Artistes and sportsmen		
	<input type="radio"/> 退休金      Pensions		
	<input type="radio"/> 政府服务      Government service		
	<input type="radio"/> 教师和研究人員      Teachers and researchers		
	<input type="radio"/> 学生      Students		
	<input type="radio"/> 国际运输      International transport		
<b>三、扣缴义务人使用信息 III. Information for Use by Withholding Agent</b>			
<b>(一) 享受非独立个人劳务（受雇所得）条款待遇 ( I ) Claiming Tax Treaty Benefits under the Article of Dependent Personal Services (Income from Employment)</b>			
1. 该所得是否为从事受雇活动取得的报酬，而不属于应适用税收协定董事费、演艺人员和运动员、退休金、政府服务、教师和研究人員、学生条款的所得？ Is the remuneration derived in respect of an employment, but not covered by the articles of directors' fees, artistes and sportsmen, pensions, teachers and researchers, and students?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	

<p>2. 该所得是否为在缔约对方企业经营国际运输的船舶、飞机、或陆运车辆上从事受雇活动取得的报酬？</p> <p>Is the remuneration derived in respect of an employment exercised aboard a ship, aircraft or land vehicle operated in international traffic by an enterprise of the other Contracting State?</p>	<p><input type="checkbox"/>是 请填写交通工具具体类型 Yes. Please indicate the specific type of the traffic vehicle <input type="checkbox"/>否 No</p>	
<p>*非居民纳税人从事受雇活动的国际运输交通工具的具体类型</p> <p>Please specify the type of vehicle of international traffic in which the non-resident taxpayer carries out employment activities</p>		
<p>3. 非居民纳税人在中国境内停留时间情况</p> <p>Duration of the non-resident taxpayer's presence in China</p>		
<p>(1) 上一公历年度在中国境内实际停留时间</p> <p>Actual presence period in China in the last calendar year</p>		
<p>到达中国日期</p> <p>Arrival date in China</p>	<p>离开中国日期</p> <p>Departure date from China</p>	<p>停留天数</p> <p>Days present in China</p>
<p>(2) 本年度在中国境内实际停留时间或预计停留时间</p> <p>Actual or estimated presence period in China in the current calendar year</p>		
<p>到达中国日期</p> <p>Arrival date in China</p>	<p>离开中国日期</p> <p>Departure date from China</p>	<p>停留天数</p> <p>Days present in China</p>
<p>(3) 下一公历年度在中国境内预计停留时间</p> <p>Estimated presence period in China in the next calendar year</p>		
<p>到达中国日期</p> <p>Arrival date in China</p>	<p>离开中国日期</p> <p>Departure date from China</p>	<p>停留天数</p> <p>Days present in China</p>

4. 该报酬是否由为税收协定缔约对方居民的雇主支付或代表该雇主支付? Is the remuneration paid by, or on behalf of, an employer who is a resident of the other Contracting State?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
5. 该报酬是否由为税收协定缔约对方居民的雇主设在中国的常设机构或固定基地负担? Is the remuneration borne by a permanent establishment or a fixed base which the employer of the other Contracting State has in China?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<b>(二)享受演艺人员和运动员条款待遇</b> <b>(II) Claiming Tax Treaty Benefits under the Article of Artistes and Sportsmen</b>		
6. 非居民纳税人的职业 Occupation of the non-resident taxpayer		
7. 非居民纳税人从事的活动属于以下哪种情况 Type of activities exercised by the non-resident taxpayer		
(1) <input type="checkbox"/> 政府间文化交流计划 Cultural exchange program agreed upon by the governments of both Contracting States 请说明文化交流计划名称 Please indicate the name of the cultural exchange program		
(2) <input type="checkbox"/> 政府间体育交流计划 Sports exchange program agreed upon by the governments of both Contracting States 请说明体育交流计划名称 Please indicate the name of the sports exchange program		
(3) <input type="checkbox"/> 其他 Others		
*交流计划名称 Name of the exchange program		
8. 非居民纳税人在中国开展活动的政府资助情况 Information of government supporting on the activities exercised by the non-resident taxpayer in China		
(1) <input type="checkbox"/> 由缔约对方政府或其地方当局资金或它们的公共基金资助 请说明资助者名称 Substantially supported by the Contracting State or other local authorities thereof, or public funds established by them. Please indicate the name of the sponsor		
(2) <input type="checkbox"/> 由中国政府资金或公共资金资助 请说明资助者名称 Substantially supported by Government of China, or its public funds Please indicate the name of the sponsor		
(3) <input type="checkbox"/> 其他 Other cases		
*资助者名称 Name of the sponsor		
<b>(三)享受退休金条款待遇(III) Claiming Tax Treaty Benefits under the Article of Pensions</b>		

9. 退休金支付人名称 Name of pension payer			
10. 退休金是否根据缔约对方社会保障制度或公共保险制度支付? Are the pensions made by the other Contracting State under its social security system or public welfare plan?			<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
11. 非居民纳税人在中国居住或计划居住时间 Actual or estimated residence period in China of the non-resident taxpayer			
开始在中国居住时间 Starting date		结束或计划结束在中国居住时间 Ending or estimated ending date	
<b>(四)享受政府服务条款待遇</b> <b>(IV) Claiming Tax Treaty Benefits under the Article of Government Services</b>			
12. 非居民纳税人是否向缔约对方政府或其行政区或地方当局提供服务而取得该报酬? Is the remuneration in respect of services rendered to the government or political subdivision or a local authority of the other Contracting State?			<input type="checkbox"/> 是 请说明所服务机构名称 Yes. Please indicate the name of the government institution <input type="checkbox"/> 否 No
*非居民纳税人所服务的政府机构名称 Name of the government institution			
13. 非居民纳税人取得所得是否为退休金? Shall the income received by the non-resident taxpayer be regarded as a pension?			<input type="checkbox"/> 是 请回答下一问题 Yes. Please answer the next question. <input type="checkbox"/> 否 No
*该退休金是否是由缔约国一方政府、行政区、地方当局支付的或者从其建立的基金中支付的? Is the pension paid by, or out of funds created by, the government or a political subdivision or a local authority of the other Contracting State?			<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No

<p>14. 该所得是否因非居民纳税人向缔约对方政府或其地方当局举办的事业提供服务而取得？</p> <p>Is the income derived in respect of services rendered in connection with a public institution established by the government or a political subdivision or a local authority of the other Contracting State?</p>	<p><input type="checkbox"/>是 Yes</p> <p><input type="checkbox"/>否 No</p>
<p>*15. 如非居民纳税人需享受的税收协定有特殊规定且非居民纳税人需享受该特殊性条款，请引述该法律条文并说明非居民纳税人符合享受该条款待遇的事实情况。 If there are special rules in the applicable tax treaty and the non-resident taxpayer indeed need to claim for treaty treatment under such rules, please quote the contents of such rules and describe the relevant supporting facts.</p>	
<p>提示：如果纳税人根据中国的税收法律规定已成为中国的居民纳税人，且不是仅由于提供该项政府服务而成为中国税收居民的，那么纳税人的此项薪金、工资和其它类似报酬，应在中国缴纳个人所得税。</p> <p>Tips: If the non-resident taxpayer has been regarded as a Chinese tax resident according to Chinese tax law, and does not become the Chinese tax resident solely for the purpose of rendering such government services, the salaries, wages and other similar remuneration derived by the non-resident taxpayer shall be taxed in China under Individual Income Tax Law.</p>	
<p><b>(五)享受教师和研究人员条款待遇</b></p> <p><b>(V) Claiming Tax Treaty Benefits under the Article of Teachers and Researchers</b></p>	
<p>16. 非居民纳税人是否因官方文化交流项目或计划在中国停留？</p> <p>Does the non-resident taxpayer stay in China under an official programme or plan of cultural exchange?</p>	<p><input type="checkbox"/>是</p> <p>请说明项目或计划名称</p> <p>Yes. Please indicate the name of the programme or plan.</p> <p><input type="checkbox"/>否 No</p>
<p>*官方文化交流项目或计划名称</p> <p>Name of the official programme or plan of cultural exchange</p>	
<p>17. 非居民纳税人在中国提供教学、研究服务机构情况</p> <p>Information of the institution where the non-resident taxpayer renders services of teaching or research</p>	
<p>(1) 非居民纳税人在中国提供教学、研究服务的机构属以下哪种情况？</p> <p>Please indicate the type of the institution where the non-resident taxpayer renders services of teaching or research.</p>	
<p><input type="checkbox"/>教育机构 Educational institutions                      <input type="checkbox"/>科研机构 Research institutions</p> <p><input type="checkbox"/>博物馆 Museums    <input type="checkbox"/>其他文化机构 Other type of cultural institutions</p>	

(2) 非居民纳税人提供教学、研究服务机构名称 Name of the institution		
(3) 非居民纳税人提供教学、研究服务机构是否符合其受聘人员可享受教师和研究人员条款税收协定待遇的规定要求？ Does the institution meet the requirements of claiming for tax treaty treatment for its teachers and researchers?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
18. 非居民纳税人在中国工作情况 Working information of the non-resident taxpayer in China		
(1) 非居民纳税人是否与中国境内教育或研究机构有聘用关系？ Is there any employment relationship between the non-resident taxpayer and the educational or research institution in China?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
(2) 非居民纳税人聘用合同开始日期 Starting date of the employment contract		非居民纳税人聘用合同终止日期 Ending date of the employment contract
(3) 非居民纳税人因提供此项教学、研究服务第一次到达中国的日期 The first arrival date of the non-resident taxpayer for the sake of rendering services of teaching or research in China		
(4) 非居民纳税人在聘用单位主要从事的活动的类型 Type of activity carried out by the non-resident taxpayer in the institution <input type="checkbox"/> 教学 Teaching <input type="checkbox"/> 讲座 Giving Lectures <input type="checkbox"/> 研究 Research <input type="checkbox"/> 规划、咨询或行政管理活动 Planning, consulting or administrative activities <input type="checkbox"/> 其他 Others		
* (5) 如果非居民纳税人从事研究活动，该研究活动是否是服务于公共利益，而不是主要为了某个人或某些人的私人利益而开展？ If the non-resident taxpayer carries out research activities, is the research undertaken in the public interest instead of primarily for the private benefit of a specific person or persons?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No

<p><b>(六) 享受学生条款</b>  <b>(VI) Claiming Tax Treaty Benefits under the Article of Students</b></p>			
<p>19. 非居民纳税人是否仅由于接受教育、培训或者获取特别的技术经验的目的停留在中国？  Is the non-resident taxpayer present in China for the purpose of receiving education, training or access to special technical experience?</p>		<p><input type="checkbox"/> 是 Yes  <input type="checkbox"/> 否 No</p>	
<p>20. 非居民纳税人在中国学习或实习情况      Study or internship information of the non-resident taxpayer in China</p>			
<p>(1) 非居民纳税人在中国学习或实习的学校、机构名称  Name of the school or institution where the non-resident taxpayer studies or does internship</p>			
<p>(2) 非居民纳税人在中国学习或实习的开始时间  Starting date</p>		<p>非居民纳税人在中国学习或实习的结束或预计结束时间  Ending date or estimated ending date</p>	
<p>(3) 非居民纳税人因此项学习或实习第一次到达中国的日期  The first arrival date of the non-resident taxpayer for the sake of study or internship in China</p>			
<p>21. 非居民纳税人在学习或实习期间取得所得情况  Information of income gained by the non-resident taxpayer in the period of study or internship</p>			
<p>(1) 非居民纳税人取得所得属于以下哪种情况？（多选）  Please indicate type(s) of the income gained by the non-resident taxpayer (maybe more than one answer)</p>			
<p><input type="checkbox"/> 为维持生活、接受教育、学习、研究或培训的目的，从中国境外取得的款项  The income gained outside China for the purpose of maintenance, study, research, education or training</p> <p><input type="checkbox"/> 政府或科学、教育、文化机构或其他免税组织给予的助学金、奖学金或奖金  Grants, scholarships or awards granted by the government or scientific, educational, cultural institutions or other tax exempt organizations</p> <p><input type="checkbox"/> 在中国为维持生活从事个人劳务取得的所得  The income gained from the personal services for the purpose of maintenance in China</p> <p><input type="checkbox"/> 其他  Others</p>			



\* (2) 如果非居民纳税人取得政府或科学、教育、文化机构或其他免税组织给予的助学金、奖学金或奖金，请说明上述助学金、奖学金或奖金的发放者名称

If the non-resident taxpayer gains grants, scholarships or awards granted by the government or scientific, educational, cultural institutions or other tax exempt organizations, please indicate the name of the issuers of the first-mentioned grants, scholarships or awards.

\* (3) 如果非居民纳税人在中国为维持生活从事个人劳务活动，取得所得金额和从事个人劳务活动时间是否符合需享受税收协定的相关要求？

If non-resident taxpayer engaged in personal services for the purpose of maintenance, do the amount of income and the time of personal services meet the relevant requirements stipulated in the applicable tax treaty ?

是 Yes  
 否 No

**(七) 享受国际运输协定待遇 (VII) Claiming Treaty Benefits under an International Transport Agreement**

22. 请引述纳税人需享受国际运输协定的相关法律条文：

Please quote relevant provisions of the applicable international transport agreement

23. 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 describe the relevant supporting facts

**四、税务机关管理使用信息**

**IV. Information for Use by Tax Authorities**

24. 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

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

27. 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)	

28. 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	

**六、备注  
VI. Additional Notes**

<b>七、声明</b> <b>VII.Declaration</b>		
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 Seal or signature of the non-resident taxpayer		
年 月 日 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所得，需享受我国签署的避免双重征税协定（含与港澳避免双重征税安排）中的非独立个人劳务（受雇所得）、演艺人员和运动员、退休金、政府服务、教师和研究人员的税收协定待遇，或国际运输协定待遇的个人所得税非居民纳税人。

I. This form is applicable to non-resident individuals who claim tax treaty benefits under the articles of dependent personal services (income from employment), artistes and sportsmen, pensions, government service, teachers and researchers, students of a Double Taxation Agreement (DTA, including the DTAs with Hong Kong and Macau Special Administrative Regions) signed by China, or to non-resident taxpayers who claim treaty benefits under an 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 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、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 or international transport agreement 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. 非居民纳税人享受税收协定或国际运输协定名称：请填写需享受的税收协定或国际运输协定的全称。

Name of the applicable tax treaty or international transport agreement: Please fill in the full name of the applicable tax treaty or international transport agreement.

7. 所得类型：根据非居民纳税人取得实际所得类型选择。本表第三部分，非居民纳税人仅需填写与选择所得类型相关的题目。

Type of income: Please select the appropriate type of income based on the facts. In Part III of the form, only relevant questions of selected income type need to be answered by the non-resident taxpayer.

(三) 扣缴义务人使用信息

(III) Information for Use by Withholding Agent

8. 问题1：从事受雇活动取得的报酬，指非居民纳税人因受雇取得的薪金、工资和其他类似报酬。

Question 1: The remuneration derived in respect of an employment refers to salaries, wages and other similar remuneration derived by the non-resident taxpayer in respect of an employment.

9. 问题2，非居民纳税人从事受雇活动的国际运输交通工具的具体类型：如果非居民纳税人是在缔约对方企业经营的国际运输交通工具上受雇，请说明具体交通工作类型是飞机、船舶、铁路车辆或公路车辆等。

Question 2, "Please specify the type of vehicle of international traffic in which the non-resident taxpayer carries out employment activities.": If the non-resident taxpayer exercises employment activities aboard a ship, aircraft, railway or road vehicle operated in international traffic by an enterprise of the other Contracting State, please indicate the specific type of vehicle.

10. 问题5，该报酬是否由为税收协定缔约对方居民的雇主设在中国的常设机构或固定基地负担：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 5, “Is the remuneration borne by a permanent establishment or a fixed base which the employer of the other Contracting State has in China?”: “Permanent establishment” refers to a fixed place in China through which the business of non-resident enterprises or individuals is wholly or partly carried on; “Fixed base” refers to a fixed place through which an independent personal service of non-resident individuals is carried on.

11.问题6, 非居民纳税人的职业: 请说明非居民纳税人是演员、模特、足球运动员、摄影师或制片人等具体职业。

Question 6, “Occupation of the non-resident taxpayer”: Please indicate the specific type of occupation, such as actors/actresses, models, football players, cameramen, film producers and so on.

12.问题14, 该所得是否因非居民纳税人向缔约对方政府或其地方当局举办的事业提供服务而取得: 缔约对方政府或其地方当局举办的事业, 指政府或地方当局从事的与营业有关的事业, 如国有公路、邮局、国有剧院等。

Question 14, “Is the income in respect of services rendered in connection with a public institution established by the government or a political subdivision or a local authority of the other Contracting State?”: “A public institution established by the government or a political subdivision or a local authority of the other Contracting State” refers to a business carried on by the government or a political subdivision or a local authority of the other Contracting State, such as state-owned highway, post offices, state-owned theaters and so on.

13.问题15: 如非居民纳税人需享受的税收协定中有从特定主体取得的报酬免税的规定, 且非居民需享受该特殊规定, 请在本题目中引述相关协定条文, 并说明非居民纳税人符合享受该条款待遇的事实情况。

Question 15: If there are special rules on tax exemption for remunerations derived from specific government institutions in the applicable tax treaty and the non-resident taxpayer indeed need to claim for treaty treatment under such rules, please quote the contents of such rules and describe the relevant supporting facts.

14.问题18, 非居民纳税人在中国工作情况: (5) 如果非居民纳税人在中国从事研究活动, 请回答此题, 其他情况无需填写。

Question 18, “Working information of the non-resident taxpayer in China”: Only if it is the case that the non-resident taxpayer does research in China, please answer the item 5 of this question. There is no need to answer this item in other cases.

15.问题21, 非居民纳税人在学习或实习期间取得所得情况: 如果非居民纳税人取得政府或科学、教育、文化机构或其他免税组织给予的助学金、奖学金或奖金, 请回答问题(2), 除说明助学金、奖学金或奖金的发放者名称外, 如该助学金、奖学金或奖金有具体名称, 也请同时填写该助学金、奖学金或奖金的名称。如果非居民纳税人在中国为维持生活从事个人劳务活动, 请非居民纳税人核对取得所得金额和从事个人劳务活动时间是否符合税收协定的相关要求。

Question 21, “Information of income gained by the non-resident taxpayer in the period of study or internship”: If the non-resident taxpayer gains grants, scholarships or awards granted by the government or scientific, educational, cultural institutions or other tax exempt organizations, please answer the item 2 of the question. Besides the name of the issuers, please also mention the name of the grants, scholarships or awards if there is any. If non-resident taxpayer engaged in personal services for the purpose of maintenance, please judge whether the amount of income gained from and the time spent on the personal services meet the relevant requirements stipulated in the applicable tax treaty.

16.问题22, 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 22, "Please quote relevant provisions of the applicable international transport agreement": Please specify the name of the law, the number of the relevant clauses, and specific provisions.

17.问题23, 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。例如纳税人是否是缔约对方国家(地区)的国民等。

Question 23, "Please briefly describe the relevant supporting facts": Please fill in the relevant facts supporting the claims for treatment under international transport agreement, for example, whether the taxpayer is a national of the other Contracting State (Region).

(四) 税务机关管理使用信息

(IV) Information for Use by Tax Authority

18.问题24, 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25、26。请在问题26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 24, "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 25 and 26 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 26. Supporting materials can be attached separately.

(五) 附报资料清单

(V) List of Documents Attached

19.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.

(六) 备注

(VI) Additional Notes

20.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.

(七) 声明

(VII) Declaration

21.由非居民纳税人个人签字或加盖公章, 并填写声明日期。

The declaration shall be signed or sealed by non-resident taxpayer personally, 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.