

非居民纳税人税收居民身份信息报告表 (个人适用)

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

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	温州肯恩大学	扣缴义务人纳税人识别号 Tax identification number of withholding agent	330304598512528
二、非居民纳税人基本信息 II. Basic Information of Non-resident Taxpayer			
非居民纳税人中文姓名 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	PASSPORT	非居民纳税人身份证件号码 Number of ID certificate	
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	温州肯恩大学, 温州市瓯海区大学路88号, 325060		
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 the 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

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。

Note: The term "tax resident" means any person (e.g. an enterprise or individual) who, under the domestic tax law of a contracting party 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, he/she shall not be entitled to the treatment under the tax treaty.

1、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:

2、请简要说明非居民纳税人能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:

3、声明：

Declaration:

我谨声明，我为需享受税收协定缔约对方的税收居民，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
Seal or signature of the non-resident taxpayer

年 月 日
Y M D

四、税务机关管理使用信息

IV. Information for Use by Tax Authorities

4、根据《中华人民共和国个人所得税法》规定，在中国境内有住所或者无住所而在境内居住满一年的人是中国的税收居民。根据该法律规定，非居民纳税人是否构成中国的税收居民？

According to the Individual Income Tax Law, an individual will be regarded as a tax resident of China if the individual has a domicile in China or, if the individual has not a domicile in China, the individual has lived in China for one year. According to such provision, is the taxpayer a tax resident of China?

- 是 Yes
 否 No

5、非居民纳税人在中国境内是否有住所？

Does the non-resident taxpayer have a domicile in China?

- 是 Yes
 否 No

6、非居民纳税人在中国居住时间是以下哪种情况？

Which of the following scenarios does the non-resident taxpayer fall under concerning his or her residence in China?

在一个纳税年度中在中国境内连续或者累计居住不超过183天（含183天）

The individual has lived in China for a period or periods not exceeding in the aggregate 183 days within one tax year.

在一个纳税年度中在中国境内居住超过183天但不满1年（临时离境不扣减天数）

The individual has lived in China for more than 183 days but less than one year within one tax year (days of temporary departure from China included).

在中国境内居住满1年未满5年

The individual has lived in China for more than one year but less than five years.

在中国境内居住满5年（含5年）

The individual has lived in China for five years or more.

7、非居民纳税人的永久性住所所在地属于以下哪种情况？

Which of the following scenarios does the non-resident taxpayer fall under concerning his or her permanent home?

非居民纳税人仅在需享受税收协定缔约对方国家（地区）拥有永久性住所

The non-resident taxpayer has his or her permanent home only in the other contracting state (region).

非居民纳税人仅在中国拥有永久性住所

The non-resident taxpayer has his or her permanent home only in China.

非居民纳税人在需享受税收协定缔约对方国家（地区）和中国均拥有永久性住所

The non-resident taxpayer has his or her permanent homes both in China and the other contracting state (region).

非居民在需享受税收协定缔约对方国家（地区）和中国均没有永久性住所

The non-resident taxpayer has his or her permanent home neither in China nor in the other contracting state (region).

8、非居民纳税人如在第三国（地区）拥有永久性住所，请说明具体国家（地区）

If the non-resident taxpayer has a permanent home in a third state (region), please provide the name(s) of such state(s) or region(s).

<p>9、非居民纳税人的重要利益中心所在地属于以下哪种情况？ Which of the following scenarios does the non-resident taxpayer fall under concerning his or her centre of vital interests?</p> <p><input type="checkbox"/> 非居民纳税人的重要利益中心在需享受税收协定缔约对方国家（地区） The non-resident taxpayer has his or her centre of vital interests in the other contracting state (region).</p> <p><input type="checkbox"/> 非居民纳税人的重要利益中心在中国 The non-resident taxpayer has his or her centre of vital interests in China.</p> <p><input type="checkbox"/> 非居民纳税人的重要利益中心在第三国（地区） The non-resident taxpayer has his or her centre of vital interests in a third state (region).</p> <p><input type="checkbox"/> 非居民纳税人无法确定重要利益中心在何地 The non-resident taxpayer cannot determine where his or her centre of vital interests lies.</p>	
<p>10、非居民纳税人的家庭成员主要生活地（如涉及多个国家或地区，请全部列明） Main states (regions) in which the non-resident taxpayer's family members live (If there are more than one states or regions, please list them all).</p>	
<p>11、非居民纳税人的习惯性居所所在地属于以下哪种情况？ Which of the following scenarios does the non-resident taxpayer fall under concerning his or her habitual abode?</p> <p><input type="checkbox"/> 非居民纳税人的习惯性居所在需享受税收协定缔约对方国家（地区） The non-resident taxpayer has his or her habitual abode in the other contracting state (region).</p> <p><input type="checkbox"/> 非居民纳税人的习惯性居所在中国 The non-resident taxpayer has his or her habitual abode in China.</p> <p><input type="checkbox"/> 非居民纳税人的习惯性居所在第三国（地区） The non-resident taxpayer has his or her habitual abode in a third state (region).</p> <p><input type="checkbox"/> 非居民纳税人无法确定习惯性居住地 The non-resident taxpayer cannot determine the place of his or her habitual abode.</p>	
<p>12、非居民纳税人的国籍（多重国籍请全部列明） Nationality of the non-resident taxpayer (If the non-resident taxpayer has multiple nationalities, please list them all).</p>	
<p>13、非居民纳税人在中国保有的资产和经济利益总额是否超过在需享受税收协定缔约对方国家（地区）保有的资产和经济利益总额？ Does the total amount of the assets and economic interests held by the non-resident taxpayer in China exceed that in the other contracting state (region)?</p>	<p><input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No</p>

14、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 his or her resident state (region)
(1) 个人所得税		
(2)		
(3)		
15、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的请全部列明）？ 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).		
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:	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： 年 月 日 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