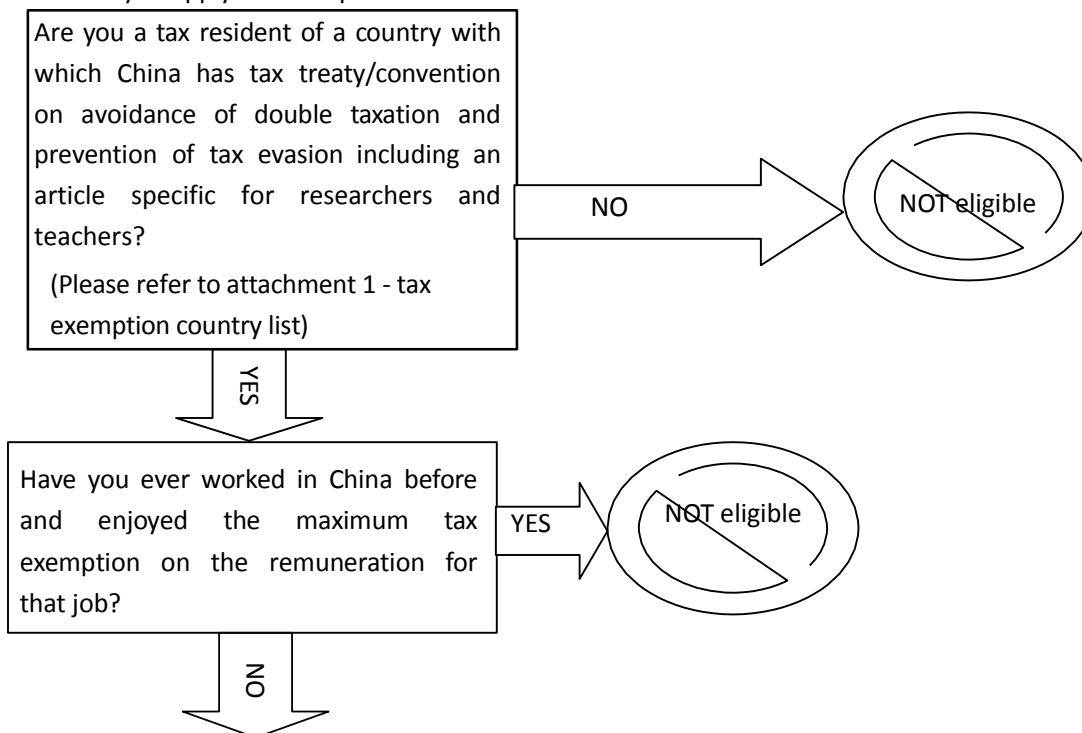


Instruction of Application for PRC Individual Income Tax Exemption

• Can you apply for exemption?



You may apply for exemption to Chinese tax authority.

Documentation requirements:

1. *Reporting Form for Non-resident Taxpayer Claiming Tax Treaty Benefits (Form D for Individual Income Tax)* (attachment 2) **The highlighted items are required.**
2. *Information Reporting Form of Tax Residence Status of Non-resident Taxpayer (For Individuals)* (attachment 3) **The highlighted items are required.**
3. A tax residency certificate from the tax authority of the country you've been residing in. (Please refer to attachment 4 - assembly of sample residency certificates issued by the tax authorities of the countries China has tax treaties with. For more details, please consult with the tax authority of your country of residency before you come to China.)
4. Employment contract indicating term of employment and remuneration.

- The application is subject to approval of the tax authority.
- The process of examination and approval by the tax authority may take up to 45 days.
- Only the official certificate issued by the tax authority of the jurisdiction to which you have been paying tax are acceptable. Any other documents prepared by a lawyer, an accountant, or tax return form are not acceptable. It may cost you some money to acquire such certificate from the tax authority of your country of residency.
- Presently, application for exemption is examined and approved on yearly basis.
- After you have enjoyed the maximum exemption granted by China, you must pay PRC personal income tax thereafter. But you may apply to the tax authority of the other contracting country to which you are also paying tax for tax credit or tax return.
- Chinese tax laws and bilateral tax treaties are available:
<http://www.chinatax.gov.cn/2013/n2925/index.html>

• **How to file the application**

1. Please send all the documents listed above to Financial Services of WKU. If you have any questions during the documents preparation, please ask Financial Services for assistance.
2. When your documentation is complete, Financial Services will submit it to the local tax authority, and advise you of the result.
3. If your documentation is not complete, please notify Financial Services in writing that you are claiming tax exemption, so that WKU can withhold and pay your individual income tax before your application is filed and approved. Once your application gets approved, Financial Services will assist you to apply for your tax refund.

• **How to fill out the application form**

1. Please fill in your personal information in the highlighted parts and copy the other parts from the sample.
2. Please fill in your resident state instead of XX in “AGREEMENT BETWEEN THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA AND THE GOVERNMENT OF XX FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME”.
3. Should you have any problems with the application form, please ask Financial Services for assistance.

Luhong Hu(Bessie):luhong_hu@wku.edu.cn +86-577-55870506

Zhenzhen Wu: wuzhenzhen@wku.edu.cn +86-577-55870510

Attachment 1

<p>If your home country has a tax treaty with China, you can find it in the following link: http://www.chinatax.gov.cn/n810341/n810770/index.html</p>		
<p>Tax Exemption Country List - Teachers and Researchers</p>		
<p>An individual who is, or immediately before visiting a Contracting State was, a resident of the other Contracting State and is temporarily present in the first-mentioned Contracting State for the primary purpose of teaching, giving lectures or conducting research at a university, college, school or other accredited educational institution or scientific research institution in the first-mentioned Contracting State.</p>		
	for a period of X years for the purpose of teaching or research or both	for a period of X years from the date of his first arrival in the first-mentioned Contracting State
5 years		BULGARIA CZECHOSLOVAKIA KUWAIT POLAND UNITED ARAB EMIRATES
3 years	GERMANY MALAYSIA SPAIN THAILAND USA	ARMENIA AUSTRIA BAHRAIN BANGLADESH EGYPT ETHIOPIA FRANCE GREECE HUNGARY ICELAND INDIA ITALY JAMAICA JAPAN KATAR KAZAKHSTAN KOREA KYRGYZSTAN LAOS LUXEMBOURG MEXICO MONGOLIA NORWAY PORTUGAL RUSSIA SAUDI ARABIA SEYCHELLES SRILANKA SUDAN SWEDEN TAJIKISTAN TURKMENISTAN UKRAINE
2 years	AUSTRALIA BRAZIL INDONESIA PAPUA NEW GUINEA TURKEY	ALBANIA BARBADOS BELARUS BRUNEI CROATIA CUBA CYPRUS ESTONIA GEORGIA IRAN IRELAND ISREL LATVIA LITHUANIA Macedonia MALTA MAURITIUS MOLDOVA MOROCCO NEPAL NEW_ZEALAND NIGERIA OMAN PAKISTAN PHILIPPINES ROOMANIA SLOVENIA SOUTHAFRICA TRINIDAD AND TOBAGO TUNIS VENEZUELA VIETNAM YUGOSLAVIA(SERBIA AND MONTENEGRO)
1 year		SYRIA

*Residents of Macau(China) are eligible for tax exemption for a period of 3 years from the date of their first arrival.

*The implementation of policies complys with the interpretation of the tax authority.

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
Filling date: Y M D货币单位：元人民币
Currency unit: RMB 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		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		

三、扣缴义务人使用信息

III. Information for Use by Withholding Agent

(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)

<p>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?</p>	<p><input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No</p>
<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？ 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 Please specify the type of vehicle of international traffic in which the non-resident taxpayer carries out employment activities</p>	

3. 非居民纳税人在中国境内停留时间情况

Duration of the non-resident taxpayer's presence in China

(1) 上一公历年度在中国境内实际停留时间

Actual presence period in China in the last calendar year

到达中国日期 Arrival date in China	离开中国日期 Departure date from China	停留天数 Days present in China

(2) 本年度在中国境内实际停留时间或预计停留时间

Actual or estimated presence period in China in the current calendar year

到达中国日期 Arrival date in China	离开中国日期 Departure date from China	停留天数 Days present in China

(3) 下一公历年度在中国境内预计停留时间 Estimated presence period in China in the next calendar year		
到达中国日期 Arrival date in China	离开中国日期 Departure date from China	停留天数 Days present in China
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
(二)享受演艺人员和运动员条款待遇 (II) Claiming Tax Treaty Benefits under the Article of Artistes and Sportsmen		
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		

(三)享受退休金条款待遇

(III) Claiming Tax Treaty Benefits under the Article of Pensions

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	

(四)享受政府服务条款待遇

(IV) Claiming Tax Treaty Benefits under the Article of Government Services

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	
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? 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?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	

*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.

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。

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.

(五)享受教师和研究人员条款待遇

(V) Claiming Tax Treaty Benefits under the Article of Teachers and Researchers

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？

Does the non-resident taxpayer stay in China under an official programme or plan of cultural exchange?

是 请说明项目或计划名称

Yes. Please indicate the name of the programme or plan.

否 No

*官方文化交流项目或计划名称
Name of the official programme or plan of cultural exchange

17. 非居民纳税人在中国提供教学、研究服务机构情况

Information of the institution where the non-resident taxpayer renders services of teaching or research

(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？

Please indicate the type of the institution where the non-resident taxpayer renders services of teaching or research.

教育机构 Educational institutions

科研机构 Research institutions

博物馆 Museums

其他文化机构 Other type of cultural institutions

(2) 非居民纳税人提供教学、研究服务机构名称

Name of the institution

<p>(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?</p>		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>18. 非居民纳税人在中国工作情况 Working information of the non-resident taxpayer in China</p>		
<p>(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?</p>		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>(2) 非居民纳税人聘用合同开始日期 Starting date of the employment contract</p>		<p>非居民纳税人聘用合同终止日期 Ending date of the employment contract</p>
<p>(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</p>		
<p>(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</p>		
<p>* (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?</p>		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
<p>(六) 享受学生条款 (VI) Claiming Tax Treaty Benefits under the Article of Students</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>		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No

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			
(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			
(2) 非居民纳税人在中国学习或实习的开始时间 Starting date		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	
(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			
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			
(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)			
<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 <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 <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 <input type="checkbox"/> 其他 Others			
* (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 ?			<input type="checkbox"/> 是 Yes <input type="checkbox"/> 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

*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?

是 Yes

否 No

*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			
七、声明 VII. 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 Y	月 M
		日 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： Date of filing:	申报日期： Date of filing:	受理日期： Date of case acceptance:	
年 月 日 Y M D	年 月 日 Y M D	年 月 日 Y M D	

国家税务总局监制

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: 2015 年 11月 24日

Filling date: Y M D

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		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			
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).

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?

- 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).
- 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.
- 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).
- 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.

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).

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?

- 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).
- 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.
- 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).
- 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.

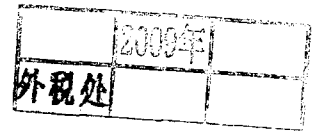
12、非居民纳税人的国籍（多重国籍请全部列明）

Nationality of the non-resident taxpayer (If the non-resident taxpayer has multiple nationalities, please list them all).

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)?

- 是 Yes
- 否 No



国家税务总局

国税函〔2009〕395号

国家税务总局关于印发 部分国家(地区)税收居民证明样式的通知

各省、自治区、直辖市和计划单列市国家税务局、地方税务局：

为进一步做好税收协定的执行工作，便于各地认定纳税人的居民身份，税务总局近期向协定缔约国(地区)税务主管当局征集了对方国家税收居民身份证明样式。现将部分国家(地区)税收居民证明样式印发给你们，供执行税收协定时参考。

此次印发42个国家(地区)的税收居民证明样式：美国、比利时、德国、挪威、丹麦、新加坡、芬兰、瑞典、泰国、捷克、斯洛伐克、波兰、巴基斯坦、科威特、塞浦路斯、西班牙、罗马尼亚、奥地利、蒙古、马耳他、韩国、毛里求斯、白俄罗斯、斯洛文尼亚、越南、土耳其、冰岛、立陶宛、拉脱维亚、塞尔维亚、马其顿、葡萄牙、爱沙尼亚、摩尔多瓦、古巴、阿曼、巴林、希腊、吉尔吉斯、文莱、香港、澳门。

日本、荷兰、澳大利亚、瑞士、卢森堡和爱尔兰等国尚无统一的税收居民证明标准格式，但如这些国家的居民有需求，则其所在国

税务主管当局可以信函等方式为其提供。

各地执行税收协定时,如遇纳税人提供的证明与印发的证明样式不同或有疑义,或认定无标准格式的国家(地区)的税收居民证明有困难的,可通过税务总局向对方国家税务主管当局进行确认。

税务总局将另行印发其它国家(地区)的税收居民证明样式。

附件:部分国家(地区)税收居民证明样式



二〇〇九年七月二十四日

美国



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: 3/26/2008

Taxpayer: TAXPAYERS NAME

TIN: XXX-XX-XXXX

Tax Year: 2008

I certify that, to the best of our knowledge, the above-named taxpayer is a resident of the United States of America for purposes of U.S. taxation.

A handwritten signature in black ink that reads "Ivy S. McChesney".

Ivy S. McChesney
Field Director, Philadelphia Accounts Management Center

CERTIFICATE OF TAX RESIDENCE – application of legislations implementing article 3 of Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments¹

CERTIFICAT DE RESIDENCE FISCALE – application des législations transposant l'article 3 de la Directive 2003/48/CE du Conseil du 3 juin 2003 en matière de fiscalité des revenus de l'épargne sous forme de paiements d'intérêts¹

FISCALE WOONPLAATSVERKLARING – toepassing van de wetgeving tot omzetting van artikel 3 van de Richtlijn 2003/48/EG van de Raad van 3 juni 2003 betreffende belastingheffing op inkomsten uit spaargelden in de vorm van rentebetaling¹

1. Identification of the taxpayer - Identification du contribuable - Identificatie van de belastingplichtige

1. a) Full name - Nom - Naam :

1. b) Permanent address - Adresse permanente - Vast adres :

.....
.....

1. c) Date and place of birth - Date et lieu de naissance - Geboortedatum en -plaats :

.....

2. Certification - Attestation - Verklaring

I certify that the person named above is currently resident for tax purposes in this State:
Je certifie que la personne visée ci-dessus a actuellement sa résidence fiscale dans cet Etat :
Ik verklaar dat de persoon die hiervoor is vermeld thans zijn fiscale woonplaats heeft in die Staat :

.....
This certificate shall be valid until² - Ce certificat est valable jusqu'au² - Deze verklaring is geldig tot² :
.....

Date - Date - Datum

Signed - Signature – Handtekening

Position - Grade - Graad

[stamp of the competent authority issuing the certificate, with full name and address -
cachet de l'autorité compétente délivrant le certificat, avec nom et adresse -
stempel van de bevoegde autoriteit die de verklaring aflevert, met naam en adres]

¹ Article 4, §1, 3rd subparagraph of the law of 17 May 2004 and Royal Decree of 26 March 2005 - Article 4, §1^{er}, alinéa 3 de la loi du 17 mai 2004 et arrêté royal du 26 mars 2005 – Artikel 4, § 1, 3e lid van de wet van 17 mei 2004 en het koninklijk besluit van 26 maart 2005

² Maximum validity : 3 years - Validité maximale: 3 ans – Maximale geldigheidsduur : 3 jaar

Finanzamt
Steuernummer
Identifikationsnummer..... (soweit schon erhalten)

Zutreffendes bitte ankreuzen
Tick if appropriate

I. Antrag

**auf Erteilung einer Ansässigkeitsbescheinigung¹ / Certificate of Residence
für Zwecke der Steuerentlastung / for the purpose of tax relief
gemäß dem Doppelbesteuerungsabkommen zwischen der Bundesrepublik Deutschland und
according to the Double Taxation Covention between Germany and**

.....
Name des anderen Vertragsstaates / Name of the other Contracting State

A.) Angaben zur Person der / des Steuerpflichtigen / Information on the taxpayer

Name und Vorname der natürlichen Person bzw. Name der juristischen Person <i>Full name in the case of individuals; name in the case of legal entities</i>	
Geburtsdatum / date of birth:	
Straße, Hausnummer / street, house no.	
Postleitzahl, Wohnort / postcode, city of residence	
Besteht im Ausland auch eine ständige Wohnstätte? <i>Does a permanent home exist abroad?</i>	<input type="checkbox"/> ja / yes <input type="checkbox"/> nein / no
Wenn ja, liegt der Mittelpunkt der persönlichen und wirtschaftlichen Interessen in der Bundesrepublik Deutschland? <i>If yes, is the centre of personal and economic interests located in Germany?</i>	<input type="checkbox"/> ja / yes <input type="checkbox"/> nein / no
Adresse(n) der ausländischen Wohnstätte(n) <i>Full address of the home(s) abroad</i>	
Liegt der Ort der tatsächlichen Geschäftsleitung der juristischen Person in Deutschland? <i>Is the place of effective management situated in Germany?</i>	<input type="checkbox"/> ja / yes <input type="checkbox"/> nein / no
<input type="checkbox"/> Die Bescheinigung wird als Gesellschafter der folgenden Personengesellschaft benötigt: Name, Anschrift und Steuer-/Identifikations-Nr. der Personengesellschaft: <i>I need the certificate as a partner of the following partnership: name, full address and tax number of the partnership:</i>	

¹ Bitte in zweifacher Ausfertigung einreichen / Please submit in duplicate. Nur im Original gültig / Valid only as original document.

Steuernummer
Identifikationsnummer..... (soweit schon erhalten)

B.) Angaben über die im Ausland zu entlastenden Einkünfte / Information on the foreign income to be relieved from tax

Art der Einkünfte (z.B. Dividenden, Zinsen, Lizenzgebühren, Vortragshonorare) <i>Type of income (e.g. dividends, interests, royalties, lecturing fees)</i>	Zuflusszeitpunkt (ggf. voraussichtlicher Zuflusszeitpunkt) <i>time of accrual (if necessary, prospective time)</i>	Name und Anschrift des Schuldners der Vergütungen (ausschüttende Gesellschaft) <i>full name and full address of the remuneration debtor (distributing corporation)</i>	Bezeichnung der depotführenden Stelle und Depotnummer <i>name of the depositary bank and deposit no.</i>

Datum / date

Unterschrift der / des Antragsteller(s) / signature of applicant

**II. Ansässigkeitsbescheinigung der deutschen Finanzverwaltung
 Certificate of Residence from the German Tax Administration**

Für Zwecke der Steuerentlastung ausschließlich hinsichtlich der in Abschnitt I. B. bezeichneten Einkünfte wird bestätigt, dass die / der in Abschnitt I. A. genannte Steuerpflichtige im Sinne des Doppelbesteuerungsabkommens zwischen der Bundesrepublik Deutschland und

For the purpose of tax relief concerning exclusively the type of income mentioned in section I. B., it is hereby confirmed that the above mentioned taxpayer in the meaning of the Double Taxation Convention between Germany and

Name des anderen Vertragsstaates / Name of the other contracting state

in der Bundesrepublik Deutschland ansässig ist / is a resident of the Federal Republic of Germany.

im Zeitraum vom.....bis.....in der Bundesrepublik Deutschland ansässig war / was a resident of the Federal Republic of Germany from..... / to.....

und die in Abschnitt I. A. enthaltenen Angaben zur Person der / des Steuerpflichtigen nach Kenntnis des Unterzeichners richtig sind / and the information concerning the taxpayer provided in section I. A. is correct according to the knowledge of the signatory.

Finanzamt/ Tax office.....

Straße, Hausnummer / street, house no.....

Postleitzahl, Ort / postcode, city.....

Telefon / phone.....

Datum
date

Dienstsiegel
official stamp

Unterschrift / signature



挪威 -1

Directorate of Taxes

Inquiries to

Your date

Our date

Telephone

Your reference

Our reference

*“name and address of the person
or the person’s representative”*

Confidential offl. § 13, lignl. § 3-13 nr. 1,
sktbl. §3-2

Certificate of residence

Reference is made to your letter of

The Directorate of Taxes, being authorized as competent authority on behalf of the Ministry of Finance according to the tax convention between Norway and, hereby confirms that *“name and address of the person”*, born *“date of birth”*, was taxed as a resident of Norway for the income year(s) (and will be taxed as a resident of Norway for the income year).

Best regards

“name”

“title”

Legal Department
Directorate of Taxes

“name”

Postal address
P.O. Box 9200 Grønland

N-0134 Oslo
Norway

Visiting address
See www.skatteetaten.no or
call free 800 80 000

Org. no.: 974761076
E-mail: skattedirektoratet@skatteetaten.no

Telephone
800 80 000

Fax +47 22 17 08 60



Directorate of Taxes

Inquiries to

Your date

Our date

Telephone

Your reference

Our reference

“name and address of the company
or the company’s representative”

CERTIFICATE OF RESIDENCE

Reference is made to your letter of to the Directorate of Taxes.
The Directorate of Taxes, being authorized as competent authority on behalf of the Ministry of Finance, according to the Tax Convention between **and Norway**, hereby confirms that

”NAME OF COMPANY”
”REG.NO.”

is a resident of Norway for income tax purposes for the year

Best regards

“name”
“title”
Compliance Departement

“name”

Postal address	Visiting address	Telephone
P.O. Box 9200 Grønland	See www.skatteetaten.no or call free 800 80 000	800 80 000
N-0134 Oslo Norway	Org. no.: 974761076	Fax +47 22 17 08 60
	E-mail: skattedirektoratet@skatteetaten.no	

Attestation af bopæls- og skatteforhold
Certificate of residence and tax liability

Det bekræftes herved, at
It is hereby certified that

Efternavn
Surname

Fornavn(e)
First name(s)

Fødselsdato
Date of birth

.....
 Personnummer/registreringsnummer i bopælslandet
Identification number / registration number

er indkomstskattepligtig (efter reglerne for bosiddende personer) til:
is liable to income tax under the rule in force for persons resident of:

Land
Country

Fra (dato)
From (Date)

.....
 Adresse (gade og husnummer)
Address (street and house number)

.....
 Postnummer og postdistrikt
Postal code and district

Sted
Place

Dato
Date

Skattemyndighedens stempel og underskrift
Stamp and signature of the Taxation Authority

.....
 Underskriverens navn
Name of the signer

.....
 Stilling
Occupation of the signer

新加坡

Annex A

Sample text for request for certificate of residence for an individual who has filed a tax return and has been assessed to Singapore income tax

“Please be informed that generally, an individual will be regarded as a tax resident in Singapore for income tax purposes if:

- a) he was physically present or exercised an employment (other than a director of a company) in Singapore for 183 days or more during the year preceding the Year of Assessment; or
- b) he normally resides in Singapore.

According to our records, you have been assessed as a resident of Singapore for Income Tax purposes for the Year of Assessment 2009 (Basis period: 1 Jan 2008 to 31 Dec 2008).”

Sample text for request for certificate of residence for an individual who has not been assessed to Singapore income tax yet

“Please be informed that generally, an individual will be regarded as a tax resident in Singapore for income tax purposes if:

- c) he was physically present or exercised an employment (other than a director of a company) in Singapore for 183 days or more during the year preceding the Year of Assessment; or
- d) he normally resides in Singapore.

Based on your confirmation in the application that you have been in Singapore for 200 days in the year 2008, you will be assessed as a resident of Singapore for Income Tax purposes for the Year of Assessment 2009 (Basis period: 1 Jan 2008 to 31 Dec 2008) in accordance with Article XX of the Singapore-Country X Avoidance of Double Taxation Agreement.”

Sample text for request for certificate of residence for companies

“Based on the confirmation that the control and management of the business for the whole of 2008 will be exercised in Singapore, it is confirmed that your company will be regarded as resident in Singapore for income tax purposes for the Year of Assessment 2009.”

TODISTUS SUOMESSA ASUMISESTA
INTYG ÖVER BOENDE I FINLAND
CERTIFICATE OF FISCAL RESIDENCE
BESCHEINIGUNG DES STEUERDOMIZILS
CERTIFICAT DE DOMICILE FISCAL
CERTIFICADO DE RESIDENCIA FISCAL
УДОСТОВЕРЕНИЕ О РЕЗИДЕНЦИИ

Verotoimisto todistaa, että
Skattebyrån intygar att

The undersigned tax authority in Finland hereby certifies that to the best of its knowledge:

Das unterzeichnete finnische Finanzamt bescheinigt auf grund vorliegender Angaben daß:

L'autorité fiscale finlandaise certifie, selon toute donnée disponible, que:

La Autoridad fiscal de Finlandia abajo firmante certifica bajo los datos disponibles que:

Настоящим удостоверяем, что заявитель по действующим данным:

Verovelvollisen nimi Den skattskyldiges namn The taxpayer's name Name des/der Steuerpflichtigen Nom du contribuable Nombre del contribuyente Ф.И.О. налогоплательщика	Henkilötunnus tai Y-tunnus Personbeteckning eller FO-nummer Identity code/Business ID Personenkennzeichen / Unternehmens-Steuer-Id Numéro d'identité / Numéro d'entreprise Código de identidad/NIF de o empresa код физического/юридического лица
-----------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

asuu Suomessa siten kuin Suomen ja alla mainitun valtion välillä tehdyssä verosopimuksessa tarkoitetaan:
är bosatt i Finland enligt vad som avses i skatteavtalet mellan Finland och nedannämnda stat:
is resident of Finland within the meaning of the Double Taxation Convention between Finland and:
in Finnland Wohnsitz hat im Sinne des Doppelbesteuerungs-Abkommens zwischen Finnland und:
est domicilié(e) en Finlande, au sens prévue par l'accord de double imposition entre la Finlande et:
es considerado/a residente en Finlandia a efectos del Convenio para evitar retenciones dobles entre Finlandia y:
считается резидентом Финляндии с точки зрения налогового Соглашения между Финляндией и:

Valtion nimi englanniksi Statens namn på engelska The name of the State Name des States Nom de l'Etat Nombre del Estado Государство

Lisätietoja Tilläggsuppgifter Further details Weitere Angaben Renseignement supplémentaire Otras observaciones Примечание

Päiväys Datum Date Fecha Дата	Verotoimiston nimi suomeksi tai ruotsiksi Skattebyråns namn The name of the Tax Office Name des Finanzamtes Nom du bureau fiscal Nombre de la Delegación de Hacienda Название местного налогового органа
Allekirjoitus ja nimen selvennys Underskrift och namnförtydligande Signature of competent tax officer Unterschrift Signature Firma del funcionario competente Подпись уполномоченного сотрудника управления	Allekirjoittajan virkanimike suomeksi tai ruotsiksi Befattning Designation Amtliche Stellung Fonction Cargo Должность

Namn och adress/Name and address

Person-/Reg.nummer/Civic reg-/Org.no.	Kommun/Municipality
Församling/Community	Tidsperiod/Period

Härmed intygas att den skattskyldige - enligt de uppgifter som Skatteverket känner till - är obegränsat skattskyldig enligt reglerna för personer bosatta/registrerade i Sverige och har hemvist i Sverige enligt nedan angiven bestämmelse i skatteavtalet mellan Sverige och landet i fråga.

This is to certify that the taxpayer - in accordance with the information known to the authority at the date of issue - is resident and fully liable to tax in Sweden and is a resident of Sweden according to the article and paragraph in the Tax Convention between Sweden and the country in question.

Land/Country
Artikel och punkt i skatteavtalet/Article and paragraph in the Tax Convention

Skatteverkets anteckningar/Signature by the tax authority

Stämpel/Stamp	Underskrift/Signature
---------------	-----------------------

SKV 4425 LA utgåva 5 04-01

Huvudkontoret, Rättsavdelningen

Postadress
171 94 Solna

Besöksadress
Solna strandväg 10

Telefon
08-764 80 00

www.skatteverket.se

E-postadress
huvudkontoret@skatteverket.se

**Certificate of Residence Form
(In case of an individual taxpayer)**

No.....

(Address).....

Tel :.....

Fax :.....

....., 20.....

Certificate of Residence

To whom it may concern:

Name of Taxpayer :

:

Address :

:

Tax Reference No. :

In compliance with the Convention between the Kingdom of Thailand and for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, we hereby certify that the above person is a resident of Thailand for tax purpose in taxable year.....

This certificate is issued upon the request of the above taxpayer for whichever legal purpose it may serve.

Signature.....

Position.....

Podepsaný finanční úřad v České republice The undersigned Tax authority in the Czech Republic Das nachstehende Finanzamt in der Tschechischen Republik	Číslo jednací: Reference number: Aktennummer:
--------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------

POTVRZENÍ O DAŇOVÉM DOMICILU

Certification of the tax-payer's residence

Bestätigung über den steuerlichen Wohnsitz

k datu
on the date
zu dem Datum

nebo za období
or for period
oder für den Zeitraum

potvrzuje, že daňový poplatník - jméno / název
confirms that the tax-payer - name / firm
bestätigt, dass der Steuerpflichtige - Name / Firma

adresa
address
Adresse

je rezidentem v České republice ve smyslu článku
is a resident in the Czech Republic in the sense of the Art.
ist der Resident in der Tschechischen Republik im Sinne des Art.

1) Smlouvy mezi
of the Convention
des Abkommens

Českou republikou a
between the Czech Republic and
zwischen der Tschechischen Republik und

2) o zamezení dvojího
on the Avoidance of double
zur Vermeidung der

zdanění č.
taxation Nr.
Doppelbesteuerung Nr.

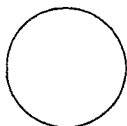
 /

Sb. podepsané dne^x)
Coll. signed on
Samm. unterschrieben am

Sb. m. s. podepsané dne^x)
Coll. of Int. Conventions signed on
Samm. der int. Abkommen unterschrieben am

V
In

dne
on / am

 200


Otisk úředního razítka
Seal / Stempel

Podpis
Signature / Unterschrift

1) Vyplní se označení článku Daňový domicil, respektive Resident ve smyslu příslušné smlouvy
2) Vyplní se příslušný stát
x) pole varianty, která není aktuální se vyplní znaky XX

Miejscowość
[Locality]

Data (dzień-miesiąc-rok)
[Date (day-month-year)]

CFR-1

**ZASWIADCZENIE O MIEJSCU ZAMIESZKANIA LUB SIEDZIBIE
DLA CELÓW PODATKOWYCH (CERTYFIKAT REZYDENCJI)
[CERTIFICATE OF FISCAL RESIDENCE]**

ZA OKRES
[FOR PERIOD]

1. Od [From] (dzień - miesiąc - rok) [(day-month-year)]

2. Do [To] (dzień - miesiąc - rok) [(day-month-year)]

Podstawa prawna: Art. 306i ustawy z dnia 29 sierpnia 1997 r. – Ordynacja podatkowa (Dz. U. z 2005 r. Nr 8, poz. 60, z późn. zm.).
[Legal basis: Art. 306i of the Act of 29 August 1997 – Tax Liabilities' Code (Dz. U. 2005, No 8, item 60, with subsequent amendments)]

3. Numer zaświadczenia [Certificate number]

zaświadcza się niniejszym, że:
[hereby certifies that:]

A. DANE IDENTYFIKACYJNE [IDENTIFICATION]

4. Nazwa pełna / Nazwisko, pierwsze imię [Name / Surname, first name]

5. Identyfikator REGON / Numer ewidencyjny PESEL [Identification number]

6. Numer Identyfikacji Podatkowej [Tax Identification Number]

ma miejsce zamieszkania / siedzibę w Polsce
[is a resident in Poland]

**B. MIEJSCE ZAMIESZKANIA LUB SIEDZIBA W POLSCE
[PLACE OF RESIDENCE IN POLAND]**

7. Województwo [Province]

8. Powiat [District]

9. Gmina [Commune]

10. Ulica [Street]

11. Nr domu [Building number]

12. Nr lokalu [Flat number]

13. Miejscowość [Locality]

14. Kod pocztowy [Postal code]

15. Poczta [Post office]

i podlega nieograniczonemu obowiązkowi podatkowemu w rozumieniu umowy między Rządem Rzeczypospolitej Polskiej a:
[and is subject to unlimited tax liability on his worldwide income within the meaning of agreement between the Government of the Republic of Poland and:]

16. Umawiające się Państwo [Contracting State]

w sprawie unikania podwójnego opodatkowania i zapobiegania uchylaniu się od opodatkowania w zakresie podatków od dochodu.
[for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.]

**C. ADNOTACJA DOTYCZĄCA OPŁATY SKARBOWEJ
[INFORMATION CONCERNING STAMP DUTY]**

17. Opłata skarbowa (zaznaczyć właściwy kwadrat) [Stamp duty (tick right box)]

1. dokonano zapłaty opłaty skarbowej [stamp duty paid]

2. nie pobrano opłaty skarbowej [stamp duty unpaid]
podstawa prawna [legal basis]:

w wysokości [in the amount] zł

w dniu (dzień-miesiąc-rok) [date (day-month-year)]

numer pokwitowania lub numer rachunku bankowego urzędu gminy (miasta)
[number of receipt or number of bank account of the community (municipality) office]

3. zwolnienie lub wyłączenie od obowiązku zapłaty opłaty skarbowej [release or exemption from the obligation of payment of the stamp duty]
podstawa prawna [legal basis]:

Pieczęć urzędowa [Tax authority seal]

Imię, nazwisko, stanowisko służbowe, podpis i pieczęćka [Name, first name, position, signature and seal]

Nazwa i adres organu podatkowego
[Name and address of tax authority]

Miejscowość
[Locality]

Data (dzień-miesiąc-rok)
[Date (day-month-year)]

CFR-2

**ZAŚWIADCZENIE O MIEJSCU ZAMIESZKANIA DLA CELÓW PODATKOWYCH
W RZECZYPOSPOLITEJ POLSKIEJ OSOBY FIZYCZNEJ OSIĄGAJĄCEJ PRZYCHODY
(DOCHODY) Z OSZCZĘDNOŚCI (FAKTYCZNEGO ODBIORCY)
[CERTIFICATE OF TAX RESIDENCE IN THE REPUBLIC OF POLAND OF NATURAL PERSON
DERIVING REVENUES (INCOME) FROM SAVINGS (BENEFICIAL OWNER)]**

Podstawa prawna:	Art. 306m ustawy z dnia 29 sierpnia 1997 r. – Ordynacja podatkowa (Dz.U. z 2005 r. Nr 8, poz. 60, z późn. zm.).		
[Legal basis:	Art. 306m of the Act of 29 August 1997 – Tax Liabilities' Code (Dz.U. 2005, No 8, item 60 with subsequent amendments)]		
1. Numer zaświadczenia [Certificate number]			
A. DANE WNIOSKODAWCY – FAKTYCZNEGO ODBIORCY [APPLICANT IDENTIFICATION – BENEFICIAL OWNER]			
A.1. DANE IDENTYFIKACYJNE [IDENTIFICATION DATA]			
2. Numer Identyfikacji Podatkowej [Tax Identification Number]			
3. Nazwisko, pierwsze imię [Name and Surname]			
4. Data i miejsce urodzenia [Date and place of birth]			
A.2. ADRES ZAMIESZKANIA [ADDRESS]			
5. Kraj [Country]	6. Województwo [Province]		
7. Powiat [District]		8. Gmina [Commune]	
9. Ulica [Street]		10. Nr domu [Building number]	11. Nr lokalu [Flat number]
12. Miejscowość [Locality]	13. Kod pocztowy [Postal code]	14. Poczta [Post office]	
Zaświadcza się, że faktyczny odbiorca mający miejsce zamieszkania w Rzeczypospolitej Polskiej zgłosił organowi podatkowemu dane, o których mowa w części B i C niniejszego zaświadczenia. [It is certified hereby that the beneficial owner, who is a resident in the Republic of Poland, declared to tax authority information stated in section B and C of this certificate].			
B. DANE PODMIOTU WYPŁACAJĄCEGO [IDENTIFICATION OF PAYING AGENT]			
B.1. DANE IDENTYFIKACYJNE [IDENTIFICATION DATA]			
15. Nazwa lub imię i nazwisko podmiotu wypłacającego [Name of paying agent]			
B.2. ADRES [ADDRESS]			
16. Kraj [Country]			
17. Ulica [Street]		18. Nr domu [Building number]	19. Nr lokalu [Flat number]
20. Miejscowość [Locality]	21. Kod pocztowy [Postal code]	22. Poczta [Post office]	

C. ZGŁOSZONE DANE [DECLARED INFORMATION]

C.1. NUMER RACHUNKU FAKTYCZNEGO ODBIORCY [ACCOUNT NUMBER OF BENEFICIAL OWNER]

23.
24.
25.

C.2. TYTUŁ PRAWNY, Z KTÓREGO WYNIKA WIERZYTELNOŚĆ STANOWIĄCA PODSTAWĘ WYPŁATY PRZYCHODÓW (DOCHODÓW)¹⁾ [IDENTIFICATION OF DEBT CLAIM GIVING RISE TO THE INTEREST]

26.
27.
28.

D. ADNOTACJA DOTYCZĄCA OPŁATY SKARBOWEJ [INFORMATION CONCERNING STAMP DUTY]

29. Opłata skarbowa (zaznaczyć właściwy kwadrat) [Stamp duty (tick right box)]

1. dokonano zapłaty opłaty skarbowej [stamp duty paid]

w wysokości [in the amount] zł

w dniu (dzień-miesiąc-rok) [date (day-month-year)]-.....-.....

numer pokwitowania lub numer rachunku bankowego urzędu gminy (miasta) [number of receipt or number of bank account of the community (municipality) office]

2. nie pobrano opłaty skarbowej [stamp duty unpaid]
podstawa prawna [legal basis]:

3. zwolnienie lub wyłączenie od obowiązku zapłaty opłaty skarbowej [release or exemption from the obligation of payment of the stamp duty]
podstawa prawna [legal basis]:

Pieczęć urzędowa [Tax authority seal]

Imię, nazwisko, stanowisko służbowe, podpis i pieczęćka [Name, first name, position, signature and seal]

¹⁾ Pole C.2. jest wypełniane w przypadku braku rachunku.
[Column C.2. shall be filled in case of lack of account number.]

**TAX LIABILITY AND PLANNING
DEPARTMENT**

CERTIFICATE OF RESIDENCY

The Ministry of Finance, hereby,
certifies that / -----
----- is a Kuwaiti National Company
and is domiciled in the State of Kuwait
and subject to Kuwaiti Tax laws.

This Certificate is given upon the
company request to be submitted to the --
----- Tax Authorities.

This certificate is valid until --/--
/200-.

**UNDERSECRETARY
MINISTRY OF FINANCE**

إدارة الخضوع الضريبي والتخطيط

شهادة إقامة

----- / تشهد وزارة المالية بأن /
----- شركة كويتية الجنسية
ومقيمة في دولة الكويت وتخضع للقوانين
الضريبية الكويتية.

وقد أعطيت هذه الشهادة بناء على
طلب الشركة لتقديمها إلى السلطات
الضريبية -----.

هذا ويسري العمل بهذه الشهادة حتى
----- / 200-.

وكيل وزارة المالية

**TAX LIABILITY AND PLANNING
DEPARTMENT**

CERTIFICATE OF RESIDENCY

The Ministry of Finance, hereby,
certifies that Mr. / -----
a ----- national, is domicile in the
State of Kuwait.

This Certificate is given upon his request
to be submitted to the ----- Tax
Authorities.

This certificate is valid until --/--
/200-.

**UNDERSECRETARY
MINISTRY OF FINANCE**

إدارة الخسوع الضريبي والتخطيط

شهادة إقامة

تشهد وزارة المالية بأن السيد/ ---

الجنسية ومقيم في دولة الكويت.

وقد أعطيت هذه الشهادة بناء على

طلبه لتقديمها إلى السلطات الضريبية --

هذا ويسري العمل بهذه الشهادة حتى

. ٢٠٠-/--/--

وكيل وزارة المالية

塞浦路斯



REPUBLIC OF CYPRUS
MINISTRY OF FINANCE

Τμήμα
Εσωτερικών
Προσόδων
Inland
Revenue
Department



INLAND REVENUE DEPARTMENT
1472 NICOSIA

File No. :
Telephone: 22807249

Taxpayer:

Address:

Date of Registration:

Tax Year:

CERTIFICATE

I certify that the above Company is a resident of the Republic of Cyprus within the meaning of the double taxation convention between the Republic of Cyprus and since date of its incorporation and is subject to tax in Cyprus in respect of Income from all sources.

The certificate is issued at the request of the Company's auditors.

.....
For Commissioner of Income Tax

Anexo 10



Agencia Tributaria

Oficina Gestora

Código



Las autoridades fiscales de **ESPAÑA** certifican que en cuanto les es posible conocer
The tax Authorities of SPAIN certify that to the best of their knowledge

.....
N.I.F.:

Es residente en **ESPAÑA** en el sentido del Convenio entre **ESPAÑA** y
is a resident of SPAIN within the meaning of the SPAIN tax Convention

*

Se expide el presente certificado a petición del interesado.
This certificate is issued at the request of the applicant.

En a de de

Fdo.:

* Datos adicionales

ADMINISTRACION DE HORTALEZA-BR

CL TORQUEMADA 2
28043 MADRID
Tlfn.: 913810720
Fax.: 913811573

Nº de Remesa: 05282800252



Nº Comunicación: 0516413400159

RESIDENCIA FISCAL EN ESPAÑA

Nº REFERENCIA : 20050001082

Las autoridades fiscales de ESPAÑA certifican que en cuanto les es posible conocer
The tax Authorities of SPAIN certify that to the best of their knowledge

con NIF:

Es residente en ESPAÑA.
Is a resident of SPAIN.

Podrá consultar este certificado en la página de la Agencia Tributaria (www.agenciatributaria.es) en:
This certificate is available for consultation in the Spanish Tax Administration web site:

"oficina virtual/certificaciones/certificaciones de Residencia Fiscal/comprobación de
certificaciones de Residencia Fiscal",

utilizando el siguiente código seguro de verificación de la expedición: 9E019E00CCF05FB8
using this following secure verification code:
obtenido el 14-06-2005 a las 14.19.52
obtained on at

Se expide el presente certificado a petición del interesado.
This certificate is issued at the request of the applicant.

MADRID , a 14 de Junio de 2005
El Administrador de la A.E.A.T.

Fdo.:

西班牙-3

ADMINISTRACION DE HORTALEZA-BR

CL TORQUEMADA 2
28043 MADRID
Tlfno.: 913810720
Fax.: 913811573

Nº de Remesa: 05282800124



Nº Comunicación: 0516000017060

RESIDENCIA FISCAL EN ESPAÑA. CONVENIO

Nº REFERENCIA : 20050000488

Las autoridades fiscales de ESPAÑA certifican que en cuanto les es posible conocer
The tax Authorities of SPAIN certify that to the best of their knowledge

con NIF:

Es residente en ESPAÑA en el sentido del Convenio entre
Is a resident of SPAIN within the meaning of

ESPAÑA y ALEMANIA (GERMANY)
the SPAIN tax Convention.

Podrá consultar este certificado en la página de la Agencia Tributaria (www.agenciatributaria.es) en:
This certificate is available for consultation in the web site of the spanish tax administration:

"oficina virtual/certificaciones/certificaciones de Residencia Fiscal/comprobación de
certificaciones de Residencia Fiscal",

utilizando el siguiente código seguro de verificación de la expedición: 7CABD2DD0C30B174
using this secure verification code:

obtenido el 29-03-2005 a las 11:21:33

obtained on at

Se expide el presente certificado a petición del interesado.
This certificate is issued at the request of the applicant.

MADRID , a 29 de Marzo de 2005
El Administrador de la A.E.A.T.

Fdo.:

罗马尼亚 - :

ROMÂNIA
MINISTERUL FINANTELOR

(1)
.....
.....

Nr. și data înregistrării
la autoritatea fiscală
.....

CERTIFICAT

**de rezidență fiscală pentru aplicarea Convenției de evitare a dublei impuneri,
încheiată între România și (2), pentru persoane fizice române**

Autoritatea fiscală (1),
în baza cererii înregistrate la nr. /, certifică că domnul
(doamna) (3), cu domiciliul în localitatea,
adresa,
este rezident român și că îi sunt aplicabile prevederile Convenției de evitare a dublei impuneri,
încheiate între România și (2)

Prezentul certificat s-a eliberat pentru anul (4)

Locul (5)
.....
Data
.....

Numele și prenumele
Semnătura
Funcția: director general
Ștampila

ROMANIA
MINISTRY OF FINANCE

(1)
.....
.....

No. and date of registration
at the tax authority
.....

CERTIFICATE

**of tax residence for applying the Convention for the avoidance of double taxation concluded
between Romania and (2), for Romanian individuals**

The tax authority (1), according to the application
registered with no. /, certifies that Mr./Mrs. (3)
....., with the domicile in,
address,
is a Romanian resident and he/she is subject to the provisions of the Convention for the avoid-
ance of double taxation concluded between Romania and (2)

This certificate was issued for the year (4)

Place (5)
.....
Date
.....

Surname and first name
Signature
Title: General Director
Stamp

PRECIZĂRI

privind completarea certificatului de rezidență fiscală pentru persoane fizice române

- A) Datele din cuprinsul certificatului de rezidență fiscală se dactilografiază de către autoritatea fiscală.
- B) Certificatul se eliberează de către:
- (1) administrațiile financiare, pentru toate persoanele fizice care își au domiciliul în raza administrativ-teritorială a acestora;
 - (2) direcțiile generale ale finanțelor publice și controlului financiar de stat județene, pentru persoane fizice care își au domiciliul în alte localități de pe raza administrativ-teritorială a județului decât cele pentru care au competență administrațiile financiare.
- C) Explicații privind completarea certificatului:
- (1) Se înscrie denumirea autorității fiscale, respectiv Direcția generală a finanțelor publice și controlului financiar de stat a județului sau Administrația financiară a, avându-se în vedere precizarea de la lit. B).
 - (2) Se înscrie denumirea statului pentru care se solicită aplicarea convenției de evitare a dublei impuneri.
 - (3) Se înscriu numele și prenumele persoanei fizice române care a solicitat certificatul.
 - (4) Se înscrie anul pentru care se solicită certificatul de rezidență fiscală.
 - (5) Se înscrie denumirea municipiului sau a orașului în care își are sediul direcția generală a finanțelor publice și controlului financiar de stat județeană sau administrația financiară emitentă, după caz.
- D) Certificatul de rezidență fiscală se completează în 2 (două) exemplare originale, dintre care un exemplar se înmânează solicitantului, iar celălalt rămâne la autoritatea fiscală emitentă.

EXPLANATIONS

regarding the preparation of the Certificate of tax residence for Romanian individuals

- A) The information included in the Certificate of tax residence will be typed by the tax authority.
- B) The Certificate will be issued by:
- (1) the Tax Administrations for all individuals who have their domicile in the administrative area of these Administrations or by
 - (2) the General Directorates for Public Finances and State Financial Control of the counties, for individuals who have their domicile in other localities in the county than those in which the Tax Administrations have their jurisdiction.
- C) How to fill in the Certificate:
- (1) Fill in the name of the tax authority, respectively "The General Directorate for Public Finances and State Financial Control of the county..." or "The Tax Administration of...", taking into account the explanation given at the above-mentioned letter B).
 - (2) Fill in the name of the state where the application of the Convention for the avoidance of double taxation was requested.
 - (3) Fill in the surname and the first name of the Romanian individual who has applied for the Certificate.
 - (4) Fill in the year for which the Certificate of tax residence is requested.
 - (5) Fill in the name of the city or of the town where the issuing General Directorate for Public Finances and State Financial Control of the county or the Tax Administration is located, as the case may be.
- D) The Certificate of tax residence is issued in 2 (two) originals, one for the applicant and the other for the issuing tax authority.

罗马尼亚 - 3

ROMÂNIA
MINISTERUL FINANTELOR
(1)

Nr. și data înregistrării
la autoritatea fiscală
.....

CERTIFICAT

**de rezidență fiscală pentru aplicarea Convenției de evitare a dublei impuneri, încheiată
între România și (4), pentru persoane juridice române**

Autoritatea fiscală (1)
în baza cererii înregistrate la nr. / și a certificatului de în-
matriculare la oficiul registrului comerțului nr., eliberat la data de,
precum și a codului de înregistrare fiscală nr., emis la data de,
atestă că firma (2), cu sediul în localitatea,
adresa,
este rezident român și că îi sunt aplicabile prevederile Convenției de evitare a dublei impuneri
încheiate între România și (4)

Prezentul certificat s-a eliberat pentru anul (5)

Locul (3)
.....

Data
.....

Numele și prenumele

Semnătura

Funcția: director general

Ștampila

ROMANIA
MINISTRY OF FINANCE

(1)

No. and date of registration
at the tax authority
.....

CERTIFICATE

**of tax residence for applying the Convention for the avoidance of double taxation concluded between
Romania and (4), for Romanian legal persons**

The tax authority (1), according to the application
registered with no. /, and of the certificate of registration at the
Commercial Register Office no., issued on, as well as the fiscal
registration code no., issued on, attests that the company (2)
....., with the head office located in,
address,
is a Romanian resident and is subject to the provisions of the Convention for the avoidance of
double taxation concluded between Romania and (4)

This certificate was issued for the year (5)

Place (3)
.....

Date
.....

Surname and first name

Signature

Title: General Director

Stamp

PRECIZĂRI

privind completarea certificatului de rezidență fiscală pentru persoane juridice române

- A) Datele din cuprinsul certificatului de rezidență fiscală se dactilografiază de către autoritatea fiscală.
- B) Certificatul se eliberează de către:
- (1) administrațiile financiare, pentru toate persoanele juridice române sau oricare alte entități înregistrate în România, potrivit legii, care își au sediul pe raza administrativ-teritorială a acestora;
 - (2) direcțiile generale ale finanțelor publice și controlului financiar de stat județene, pentru persoane juridice române sau oricare alte entități înregistrate în România, potrivit legii, care își au sediul în alte localități de pe raza administrativ-teritorială a județului decât cele pentru care au competență administrațiile financiare.
- C) Explicații privind completarea certificatului:
- (1) Se înscrie denumirea autorității fiscale, respectiv Direcția generală a finanțelor publice și controlului financiar de stat a județului sau Administrația financiară a, avându-se în vedere precizarea de la lit. B).
 - (2) Se înscrie denumirea persoanei juridice române sau a oricărei alte entități înregistrate în România, potrivit legii, care solicită certificatul.
 - (3) Se înscrie denumirea municipiului sau a orașului în care își are sediul direcția generală a finanțelor publice și controlului financiar de stat județeană sau administrația financiară emitentă, după caz.
 - (4) Se înscrie denumirea statului pentru care se solicită aplicarea convenției de evitare a dublei impuneri.
 - (5) Se înscrie anul pentru care se eliberează certificatul de rezidență fiscală.
- D) Certificatul de rezidență fiscală se completează în 2 (două) exemplare originale, dintre care un exemplar se înmânează solicitantului și celălalt rămâne la autoritatea fiscală emitentă.

EXPLANATIONS

regarding the preparation of the Certificate of tax residence for Romanian legal persons

- A) The information included in the Certificate of tax residence will be typed by the tax authority.
- B) The Certificate will be issued by:
- (1) the Tax Administrations for all the Romanian legal persons or any other entities incorporated in Romania, according to the law, which have their head office in the administrative area of those Administrations;
 - (2) the General Directorates for Public Finances and State Financial Control of the counties, for the Romanian legal persons or any other entities incorporated in Romania, according to the law, which have their head office in other localities in the county than those in which the Tax Administrations have their jurisdiction.
- C) How to fill in the Certificate:
- (1) Fill in the name of the tax authority, respectively "The General Directorate for Public Finances and State Financial Control of the county..." or "The Tax Administration of...", taking into account the explanation given at the above-mentioned letter B).
 - (2) Fill in the name of the Romanian legal person or of any other entity incorporated in Romania, according to the law, who has requested the Certificate.
 - (3) Fill in the name of the city or of the town where the issuing General Directorate for Public Finances and State Financial Control of the county or the Tax Administration is located, as the case may be.
 - (4) Fill in the name of the state where the application of the Convention for the avoidance of double taxation was requested.
 - (5) Fill in the year for which the Certificate of tax residence is issued.
- D) The Certificate of tax residence is issued in 2 (two) originals, one for the applicant and the other for the issuing tax authority.

Finanzamt

Zutreffendes bitte ankreuzen ☒!
Tick if appropriate ☒!

Bitte dem Finanzamt in zweifacher Ausfertigung vorlegen!
Please submit in duplicate to the tax office!

Ansässigkeitsbestätigung / Certificate of Residence

gemäß dem Doppelbesteuerungsabkommen zwischen Österreich und /
according to the Double Taxation Convention between Austria and

Name des anderen Vertragsstaates / Name of the other Contracting State

Diese Bestätigung dient zur Vorlage bei / This certificate serves to be submitted to

I. Angaben zur Person der/des Abgabepflichtigen / Information on the taxpayer

<p>a) Name und Vorname der natürlichen Person bzw. Firmenname od. Name sowie Rechtsform (z.B. AG, GmbH, Verein, Genossenschaft, S.E.) der juristischen Person:</p> <p><i>Full name in the case of individuals; name and legal form (e.g. stock corporation, private limited company, association, cooperative society, S.E.) in the case of legal entities:</i></p>	
<p>Geburtsdatum</p> <p><i>Date of birth</i></p>	
<p>b) Genaue Angabe der Adresse, an der die/der Abgabepflichtige ansässig ist:</p> <p><i>Full address of the taxpayer's residence:</i></p>	
<p>c) Zeitpunkt der Ansässigkeitsbegründung (nur auszufüllen, wenn die Ansässigkeit in Österreich innerhalb der letzten zwei Jahre begründet wurde):</p> <p><i>Date of taking up residence in Austria (this question has only to be answered if residence in Austria has been taken up within the last two years):</i></p>	
<p>d) Besteht im Ausland ebenfalls eine ständige Wohnstätte?</p> <p><i>Does a permanent home exist abroad?</i></p>	<input type="checkbox"/> ja / yes <input type="checkbox"/> nein / no
<p>e) Falls im Ausland eine ständige Wohnstätte besteht: Liegt der Mittelpunkt der persönlichen und wirtschaftlichen Interessen bei der österreichischen Wohnstätte?</p> <p><i>Should a permanent home exist abroad: Is the centre of personal and economic interests connected with the Austrian home?</i></p>	<input type="checkbox"/> ja / yes <input type="checkbox"/> nein / no

Name / name

**II. Angaben über die von der Besteuerung zu entlastenden ausländischen Einkünfte /
Information on the foreign income to be relieved from tax**

a) Die/Der in Abschnitt I bezeichnete Abgabepflichtige bezieht Einkünfte von (Name und Adresse der/des Schuldnerin/ Schuldners): <i>The taxpayer mentioned in section I obtains income from (full name and full address of the debtor):</i>	
b) Art der Einkünfte (z.B. Lizenzgebühren, Vortragshonorare): <i>Type of income (e.g. royalties, lecturing fees):</i>	

**III. Ansässigkeitsbestätigung der österreichischen Steuerverwaltung /
Certificate of Residence from the Austrian Tax Administration**

Für Zwecke der Steuerentlastung hinsichtlich der in Abschnitt II bezeichneten Einkünfte wird bestätigt, dass die/der vorgenannte Abgabepflichtige im Sinn des Doppelbesteuerungsabkommens zwischen Österreich und

For the purposes of tax relief concerning the types of income mentioned in section II, it is hereby confirmed that the above mentioned taxpayer is a resident in Austria in the meaning of the Double Taxation Convention between Austria and

Name des anderen Vertragsstaates / Name of the other Contracting State

in Österreich ansässig ist und dass auch die in Abschnitt I enthaltenen Angaben zur Person der/des Abgabepflichtigen nach Kenntnis der/des Unterzeichneten richtig sind.

and that the information concerning the taxpayer provided in section I is correct according to the knowledge of the signatory.

**Nur vom Finanzamt auszufüllen!
To be filled in by the tax office only!**

Ort, Datum / Place and date



Unterschrift / Signature

Vorname, Zuname / Forename, surname

蒙古



ҮНДЭСНИЙ ТАТВАРЫН АЛБА
MONGOLIAN TAX ADMINISTRATION

ҮТЕГ-ын даргын 2009 оны 1 дүгээр сарын
16-ны өдрийн 20 дугаар тушаалын хавсралт

Form DT-03

2 хувь нөхөж татварын албанд өгнө үү!
Please submit in duplicate to the tax office!

Оршин суугчийн сертификат
Certificate of Residence

Монгол Улсын болон Хэлэлцэн тохирогч улс хоорондын “Давхар татварын гэрээ”-г үндэслэн
according to the Double Taxation Convention between Mongolia and

Хэлэлцэн тохирогч улсын нэр
Name of the other Contracting State

Үндэсний татварын алба _____ -ийг
Mongolian tax administration certify that _____ is
албан татварын зорилгоор Монгол Улсын байнга оршин суугч татвар төлөгч мөн болохыг
тодорхойлов.
the resident of the Mongolia for the purposes of the taxation in the Mongolia.

Татварын албаны дарга
Chief of Tax Authority _____
(овог, нэр, албан тушаал)
(name and title)

Тамга
Seal

Гарын үсэг
Signature _____

马耳他



UFFICCJU TAT-TAXXI INTERNI

OFFICE OF INLAND REVENUE

International Tax Unit

Our ref: (I.T. Reg. No.):

CERTIFICATE

This is to certify that [**Name of Company**] of [**Address of Company**] is a company which is resident in Malta for income tax purposes and subject to tax at the rate of 35% (thirty-five per cent) on its chargeable income.

This certificate is being issued upon a request made by [**Name of Person making Request**] on behalf of [**Name of Company**] which has confirmed that it is required for [**Reason for Request**].

Signature of tax authority

Date

Stamp

[별지 제18호 서식]

발급번호 Issuing Number	대한민국과 ()간의 이중과세방지협약 적용대상 거주자증명서 Certification of Residence for the purpose of the Double Taxation Convention between the Republic of Korea and ()					
1. 소득자 Beneficiary						
① 주소 Address						
② 상호 Name of Company (Fill in if the recipient is not individual)				③ 성명 Name		
④ 사업자등록번호(주민등록번호) Taxpayer Identification Number (Resident Registration Number)						
2. 소득 Income						
⑤ 대상소득 Type of Income	⑥ 소득지급(예정)일 Date of Payment or Due date	⑦ 소득지급자 Name of the Payer	⑧ 원금 또는 투자금액 Principals or Investments	⑨ 계산기간 Accrual period of Income	⑩ 소득금액 Gross Amount of Income	⑪ 납부(환급) 세액 Tax Payable (Refund)
이자 Interest, Profit sharing bonds						
배당 Dividends						
사용료 Royalties						
위와 같이 증명합니다. The Commissioner hereby certifies the above.						
			년 Year	월 Month	일 Day	
국세청장 위임에 의하여 For the Commissioner of the National Tax Administration		() Director of ()	() 사무서장 () District Tax Office		(인) Official Stamp	

22226-71811민
'96. 1. 30 제정

210mm×297mm
(신문용지 54g/m²)



MAURITIUS REVENUE AUTHORITY

Large Taxpayer Department

Level 5, Efram Court, Cnr Sir V. Naz & Mgr. Gonin Streets, Port Louis Tel. 207 6000, Fax. 207 6053

(FORMAT III)

Our Ref:

TAX RESIDENCE CERTIFICATE

A Trust

(Issued under Convention between the Government of the Republic of Mauritius andfor the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital Gains)

IT IS HEREBY CERTIFIED THAT is a trust established in Mauritius on under the Trusts Act 2001 and is resident in Mauritius for income tax purposes under the Income Tax Act.

This certificate is valid for the period to

Thisday of, two thousand and

.....
For Director-General
Mauritius Revenue Authority



MAURITIUS REVENUE AUTHORITY

Large Taxpayer Department

Level 5, Efram Court, Cnr Sir V. Naz & Mgr. Gonin Streets, Port Louis Tel. 207 6000, Fax. 207 6053

(FORMAT II)

Our Ref:

TAX RESIDENCE CERTIFICATE

A.....company

(Issued under Agreement betweenand the Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on income)

IT IS HEREBY CERTIFIED THATregistered in Mauritius onis a company resident in Mauritius for income tax purposes under the Income Tax Act.

This certificate is valid for the period to

This day of, two thousand and

.....
For Director-General
Mauritius Revenue Authority



MAURITIUS REVENUE AUTHORITY

Large Taxpayer Department

Level 5, Efram Court, Cnr Sir V. Naz & Mgr. Gonin Streets, Port Louis Tel. 207 6000, Fax. 207 6053

(FORMAT I)

Our Ref:

TAX RESIDENCE CERTIFICATE

A.....company

(Issued under Agreement betweenand the Government of the Republic of Mauritius for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on income)

IT IS HEREBY CERTIFIED THATincorporated in Mauritius onis a company resident in Mauritius for income tax purposes under the Income Tax Act.

This certificate is valid for the period to

This day of, two thousand and

.....
For Director-General
Mauritius Revenue Authority

Приложение 3
к Инструкции о порядке применения международных договоров Республики Беларусь по налоговым вопросам, заполнения и представления налоговой декларации (расчета) по налогу на доходы иностранной организации, не осуществляющей деятельности в Республике Беларусь через постоянное представительство

От _____ № _____

Справка о постоянном местонахождении
Residence Certificate

I. Информация о заявителе

Claimant

--	--

Наименование организации
Name of business

Учетный номер плательщика
Identification number

--	--	--	--

Название регистрационного или идентификационного документа о государственной регистрации
Name of the registration document

Номер
Number

Дата выдачи
Date of issue

Срок действия
Date of expiry

--	--	--	--

Улица, номер
Street, No.

Почтовый индекс
Postal code

Город
City

Страна
Country

II. Подтверждение компетентного органа Республики Беларусь
Certificate of the competent authority of the Republic of Belarus

Настоящим подтверждается, что указанный плательщик является (являлся) лицом с постоянным местонахождением в Республике Беларусь в значении статьи 4 Соглашения (Конвенции) об избежании двойного налогообложения между Республикой Беларусь

By this I certify that the taxpayer mentioned is (was) a resident of the Republic of Belarus within the meaning of Article 4 of the Double Taxation Agreement (Convention) between the Republic of Belarus and _____

Справка действительна на _____ налоговый год (или указывается период).
The Certificate is valid during _____ tax year (or state the period of validity).

Начальник (заместитель начальника)
инспекции Министерства по налогам
и сборам Республики Беларусь по _____

Head (Deputy Head)
of the Tax Inspection of the

Ministry of Taxes and Duties of the Republic of Belarus

подпись
Signature

Инициалы, фамилия
Name

Печать/Stamp».

斯洛文尼亚



REPUBLIKA SLOVENIJA
(REPUBLIC OF SLOVENIA)
MINISTRSTVO ZA FINANCE
(MINISTRY OF FINANCE)

DAVČNA UPRAVA REPUBLIKE SLOVENIJE
(TAX ADMINISTRATION OF THE REPUBLIC OF
SLOVENIA)

Gospodinjaska 8, 1000 LJUBLJANA

POSEBNI DAVČNI URAD
(TAX OFFICE POSEBNI DAVČNI URAD)

Tel: 01/58 30 200, Faks: 01/50 55 128
gp.durs-pdu@gov.si

Šifra /Our ref.:

Datum/Date:

**POTRDILO O REZIDENTSTVU
(CERTIFICATE OF RESIDENCE)**

Davčna uprava Republike Slovenije potrjuje, da je (bila).....(2)..... z
davčno številko(4)....., s sedežem v(5).....,
.....(6)....., Republika Slovenija, (v letih(7).....) rezident Republike
Slovenije za namene(3)..... med Republiko Slovenijo in
.....(8).....

(Tax Administration of the Republic of Slovenia certifies that
.....(2)....., tax identification number(4)....., registered
office in(5).....,(6)....., Republic of
Slovenia, (is) (was in years(7).....) a resident of the Republic of Slovenia for
the purposes of(3)..... between the Republic of Slovenia
and(8).....)

[žig davčnega urada]

Vera VIDMAR
DIREKTOR

]

越南

Mẫu 6-HĐ/HTQT

TỔNG CỤC THUẾ
GENERAL DEPARTMENT OF
TAXATION
CỤC THUẾ.....
TAX DEPARTMENT OF
Số/No.:

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
SOCIALIST REPUBLIC OF VIETNAM

Độc lập - Tự do - Hạnh phúc
Independence - Freedom - Happiness

GIẤY CHỨNG NHẬN CƯ TRÚ
RESIDENCE CERTIFICATE

Tên đối tượng:.....
Name:.....

Mã số đăng ký thuế (nếu có).....
Tax Identification Number (if any).....

Địa chỉ:.....
Address:.....


Thê theo Hiệp định giữa Chính phủ nước Cộng hoà Xã hội Chủ nghĩa Việt Nam và về tránh đánh thuế hai lần và ngăn ngừa việc trốn lậu thuế đối với các loại thuế đánh vào thu nhập, chúng tôi xác nhận rằng đối tượng nêu trên là đối tượng cư trú của Việt Nam dưới giác độ thuế theo luật của nước Cộng hoà Xã hội Chủ nghĩa Việt Nam và phù hợp với quy định tại Hiệp định nói trên trong thời gian từ đến

In compliance with the Agreement between the Government of the Socialist Republic of Vietnam and the Government of for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income, it is hereby certified that the above-mentioned person is, by the laws of the Socialist Republic of Vietnam and in accordance with this Agreement, a resident of Vietnam for the taxation purposes for the period from to

....., ngày..... tháng..... năm.....

....., Date

Ký tên (Signature)

Chức vụ người ký (Designation) 

SAMPLE OF RESIDENCE CERTIFICATE FOR INDIVIDUALS

**THE REPUBLIC OF TURKEY
MINISTRY OF FINANCE
The Presidency of Revenue Administration**

Subject: Certification of Residence with Respect to Agreement Between the Republic of Turkey and
.....
.....

Date :

TO WHOM IT MAY CONCERN

Name :

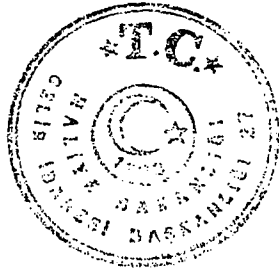
Address :

Tax Office :

TR ID Number :

I certify that *(name of the taxpayer)* is resident in Turkey and subject to income tax with respect to *(his/her)* worldwide income.

FOR THE MINISTER



..... *(The name of competent authority)*

..... *(The title of competent authority)*

**The Presidency of Revenue Administration
Ministry of Finance**

SAMPLE OF RESIDENCE CERTIFICATE FOR CORPORATIONS

THE REPUBLIC OF TURKEY
MINISTRY OF FINANCE
The Presidency of Revenue Administration

Subject: Certification of Residence with Respect to Agreement Between the Republic of Turkey and
.....
.....

Date :

TO WHOM IT MAY CONCERN

Name :

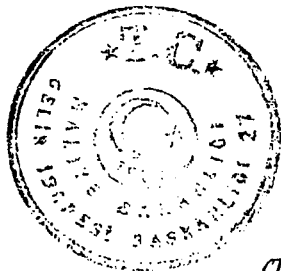
Address :

Tax Office :

Tax Number :

I certify that (*Title of Taxpayer*) is resident in Turkey and subject to corporation tax with respect to its worldwide income.

FOR THE MINISTER



..... (*The name of competent authority*)

..... (*The title of competent authority*)

**The Presidency of Revenue Administration
Ministry of Finance**

冰島 - 1

RSK

RÍKISSKATTSTJÓRI
DIRECTOR OF INTERNAL REVENUE

DATE

REFERENCE

Reykjavik, February 9, 2009 02-2009020167

Vot NUMBER

TO WHOM IT MAY CONCERN

Certificate

This is to certify that the (Private or Limited) liability company NAME OF COMPANY (Icelandic identification no. DDMYY-XXXX) with legal residence at ADDRESS (STREET AND CITY), Iceland, according to the Icelandic National Register, is considered to be resident in Iceland within the meaning of Art. 4, of the Convention between the NAME OF COUNTRY and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital.

On behalf of the Director of Internal Revenue

NAME AND SIGNATURE

STAMP



POSTAL ADDRESS

IS 150 REYKJAVÍK ICELAND

STREET ADDRESS

LAUGAVEGUR 166

ID. NO.

540269-6029

TELEPHONE

INT. + 354 563 1100

TELEFAX

INT. + 354 562 4440

E-MAIL

rsk@rsk.is

WEBSITE

www.rsk.is

DATE

REFERENCE

Reykjavik, February 9, 2009 02-2009020167
Vot NUMBER

TO WHOM IT MAY CONCERN

Certificate

This is to certify that the Icelandic (Private or Limited) Liability Company NAME OF COMPANY., registration no. DDMMYY-XXX, with registered offices at ADDRESS (STREET AND CITY), Iceland, according to the Icelandic National Register, is subject to taxation in Iceland on all its income regardless of origin and from wherever it is derived and on all its assets regardless of where they are situated, according to Article 2 of Act. no. 90/2003, on taxes on income.

On behalf of the Director of Internal Revenue

NAME AND SIGNATURE

STAMP



冰岛-3

RSK

RÍKISSKATTSTJÓRI
DIRECTOR OF INTERNAL REVENUE

DATE

REFERENCE

Reykjavik, February 9, 2009 02-2009020167
Vot NUMBER

TO WHOM IT MAY CONCERN

Certificate

This is to certify that the Icelandic citizen Mr./Mrs. X, born on DATE OF BIRTH (Icelandic personal identification no. X) with legal residence at X, X, Iceland, according to the Icelandic National Register, is subject to taxation in Iceland on all his/her personal income regardless of origin and from wherever it is derived and on all his/her assets regardless of where they are situated, according to Article 1 of Act. no. 90/2003, on taxes on income.

Mr/Mrs X is considered to be resident in Iceland according to the Agreement between NAME OF COUNTRY and the Republic of Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital.

On behalf of the Director of Internal Revenue

NAME AND SIGNATURE

STAMP



立陶宛



VALSTYBINĖ MOKESČIŲ INSPEKCIJA
PRIE LIETUVOS RESPUBLIKOS FINANSŲ MINISTERIJOS
_____ APSKRITIES VALSTYBINĖ MOKESČIO INSPEKCIJA
_____ RAJONO (MIESTO) SKYRIUS

FR0254 forma (DAS-4)
Patvirtinta Valstybinės mokesčių inspekcijos
prie Finansų ministerijos viršininko
2001 m. 06-22 d. įsakymu Nr. 159

LIETUVOS REZIDENTO REZIDAVIMO VIETĄ PATVIRTINANTI PAŽYMA
LITHUANIAN RESIDENCE CERTIFICATE

I. LIETUVOS REZIDENTAS
RESIDENT OF LITHUANIA

_____		_____	
Ukio subjekto pavadinimas / Vardas, pavardė Name of business entity / Name, surname		Identifikacinis numeris Identification number	
_____		_____	
Paso arba kito identifikacinio dokumento pavadinimas Passport or title of another identification document	Numeris Number	Išleidimo data Date of issue	Galioja iki Date of expiry
Adresas: Full address:			
_____		_____	
Gatvė, numeris Street, number	Pašto indeksas Postal code	Miestas ar vietovė City or district	Valstybė Country

II. LIETUVOS RESPUBLIKOS MOKESČIŲ ADMINISTRATORIAUS PATVIRTINIMAS
CERTIFICATE OF THE TAX AUTHORITY OF THE REPUBLIC OF LITHUANIA

Patvirtinu, kad I dalyje įvardintas asmuo _____ m. yra (ar buvo) Lietuvos rezidentas pagal Lietuvos Respublikos ir _____ dvigubo apmokestinimo išvengimo sutartį.

By this I certify that in _____ the person mentioned in part I is (or was) a resident of the Republic of Lithuania within the meaning of the Double Taxation Convention concluded between the Republic of Lithuania and _____

Pareigos Official responsibilities	A.V. Official seal	Parašas Signature Data Date	Vardas, pavardė Name, surname
---------------------------------------	-----------------------	--------------------------------------	----------------------------------

Pastaba: pažyma pildoma didžiosiomis raidėmis ir be pataisymų.
Note: the Residence Certificate must be filled in capital letters without corrections.

Adrese Latvijā/Address in Latvia	Taksācijas periods/Taxation period

II. Apliecības saņēmēja apliecinājums/Statement of the Recipient of Certificate

Parakstītājs apliecina, ka apliecībā sniegtā informācija ir pilnīga un pareiza.

The undersigned declares that the information given in this certificate is correct.

Vārds, uzvārds (amats, ja komercsabiedrības vārdā)/ <i>Name, surname (position, if on behalf of a commercial company)</i>	Paraksts/ <i>Signature</i>	Parakstīšanas vieta un datums/ <i>Place and date</i>

III. Latvijas Republikas Valsts ieņēmumu dienesta apstiprinājums/ Statement of the State Revenue Service of the Republic of Latvia

Apstiprinām, ka I daļā minētā persona ir (norādītajā taksācijas periodā bija) Latvijas Republikas rezidents saskaņā ar Latvijas Republikas un _____ nodokļu līgumu saskaņā ar Valsts ieņēmumu dienesta rīcībā esošo informāciju.

We confirm that the person mentioned in Part I is (during the above mentioned taxation period was) a resident of the Republic of Latvia according to the Tax Agreement between _____ and the Republic of Latvia to the best of the knowledge of the State Revenue Service.

Z.v. Office seal	Vārds, uzvārds/ <i>Name, surname</i>	Paraksts/ <i>Signature</i>	Parakstīšanas vieta un datums/ <i>Place and date"</i>



РЕПУБЛИКА СРБИЈА / REPUBLIC OF SERBIA
Министарство финансија / Ministry of Finance

*Годишњи захтев за остваривање олакшице из Уговора о избегавању двоструког опорезивања између Републике Србије¹ и _____
Annual Claim for Relief under the Tax Treaty between the Republic of Serbia² and _____*

ПОТВРДА О РЕЗИДЕНТНОСТИ

(издата од стране надлежног органа државе резидентности стварног власника прихода)

RESIDENCE CERTIFICATE

(issued by the Competent Authority of the Beneficiary's Residence Country)

Надлежни орган / Competent Authority of _____

Назив надлежног органа / Name of Competent Authority _____

Потврђује да је / Certifies that

Назив подносиоца захтева / Name of Claimant: _____

Адреса / Address: _____

У _____ години био резидент _____ / Was a Resident of
_____ in _____

У смислу члана 4. Уговора / Споразума³ између Републике Србије⁴ и _____
Within the meaning of the Article 4 of the Convention / Agreement⁵ between the Republic of
Serbia⁶ and _____

¹ Или Социјалистичке Федеративне Републике Југославије или Савезне Републике Југославије или Србије и Црне Горе

² Or the Socialist Federal Republic of Yugoslavia or the Federal Republic of Yugoslavia or Serbia and Montenegro

³ Прецртати непотребно

⁴ Или Социјалистичке Федеративне Републике Југославије или Савезне Републике Југославије или Србије и Црне Горе

⁵ Delete whichever is inapplicable

⁶ Or the Socialist Federal Republic of Yugoslavia or the Federal Republic of Yugoslavia or Serbia and Montenegro

о избегавању двоструког опорезивања у односу на порезе на доходак / и на имовину⁷
for the Avoidance of Double Taxation with respect to Taxes on Income / and on Capital⁸

Потписаног у _____, _____. _____ . године
Signed at _____ on _____, _____

Official

Звање и потпис овлашћеног лица
Designation and Signature of the

Печат / Stamp

Место и датум / Place and Date

⁷ Прецртати непотребно

⁸ Delete whichever is inapplicable



РЕПУБЛИКА СРБИЈА / REPUBLIC OF SERBIA
Министарство финансија / Ministry of Finance

*Годишњи захтев за остваривање олакшице из Уговора о избегавању двоструког
опорезивања између Републике Србије¹ и _____
Annual Claim for Relief under the Tax Treaty between the Republic of Serbia² and*

ПОТВРДА О РЕЗИДЕНТНОСТИ

(издата од стране надлежног органа државе резидентности стварног власника прихода)

RESIDENCE CERTIFICATE

(issued by the Competent Authority of the Beneficiary's Residence Country)

Надлежни орган / Competent Authority of _____

Назив надлежног органа / Name of Competent Authority _____

Потврђује да је / Certifies that

Назив подносиоца захтева / Name of Claimant: _____

Адреса / Address: _____

Резидент / is a Resident of: _____

У смислу члана 4. Уговора / Споразума³ између Републике Србије⁴ и _____
Within the meaning of the Article 4 of the Convention / Agreement⁵ between the Republic of
Serbia⁶ and _____

¹ Или Социјалистичке Федеративне Републике Југославије или Савезне Републике Југославије
или Србије и Црне Горе

² Or the Socialist Federal Republic of Yugoslavia or the Federal Republic of Yugoslavia or Serbia and
Montenegro

³ Прецртати непотребно

⁴ Или Социјалистичке Федеративне Републике Југославије или Савезне Републике Југославије
или Србије и Црне Горе

⁵ Delete whichever is inapplicable

⁶ Or the Socialist Federal Republic of Yugoslavia or the Federal Republic of Yugoslavia or Serbia and
Montenegro

о избегавању двоструког опорезивања у односу на порезе на доходак / и на имовину⁷
for the Avoidance of Double Taxation with respect to Taxes on Income / and on Capital⁸

Потписаног у _____, ____ . _____ . године
Signed at _____ on _____, _____

Official

Звање и потпис овлашћеног лица
Designation and Signature of the

Печат / Stamp

Место и датум / Place and Date

⁷ Прецртати непотребно
⁸ Delete whichever is inapplicable

马其顿

ПОТВРДА ЗА РЕЗИДЕНТНОСТ НА ДАНОЧЕН ОБВРЗНИК
CERTIFICATE FOR RESIDENCE OF TAXPAYER

Република Македонија, Министерство за финансии, Управа за јавни приходи,
Скопје
Republic of Macedonia, Ministry of Finance, Public Revenue Office, Skopje

потврдува дека даночниот обврзник

_____ (назив на даночен обврзник)

confirms that the taxpayer

_____ (Name of taxpayer)

адреса
address

број на даночно досие
tax file number

е резидент на Република Македонија
is resident of Republic of Macedonia

во смисла на член __ од Договорот меѓу Република Македонија и _____ за одбегнување на двојното оданочување по однос на данокот на доход и данокот на капитал (Службен весник на Република Македонија број ____).

within the meaning of article __ under the Agreement between the Republic of Macedonia and the _____ for the avoidance of double taxation with respect to all taxes on income and on capital (Official Gazette of Republic of Macedonia No ____).

Место: _____
Place: _____

Дата: _____
Date: _____

Потпис
Signature

Печат
Seal



葡萄牙

MINISTÉRIO DAS FINANÇAS E DA ADMINISTRAÇÃO PÚBLICA
DIRECÇÃO-GERAL DOS IMPOSTOS

DIRECÇÃO DE SERVIÇOS DAS RELAÇÕES INTERNACIONAIS

CERTIFICADO DE RESIDÊNCIA FISCAL
CERTIFICATE OF FISCAL RESIDENCE

As autoridades fiscais de
The tax authorities of

PORTUGAL

Certificam, que tanto quanto é do seu conhecimento
Certify to the best of their knowledge that

Número de Identificação Fiscal: 100383823

Tax Identification Number:

No ano de: 2008

In tax year

é residente em Portugal na
is resident at

R D LUIS COUTINHO N 70, LISBOA, 1900-201 LISBOA

nos termos do art. 4º da Convenção para Evitar a Dupla Tributação celebrada entre PORTUGAL e

on the terms of the article nr. 4th of the Double Taxation Convention between PORTUGAL and

Este certificado destina-se a ser apresentado para efeitos de pagamento de Outros rendimentos por

This certificate is to be presented for the payment of ... by ...

A Directora de Serviços,
The Service's Director,

(Assinatura)
(Signature)

(Nome)
(Name)

Teresa Maria Pereira Gil

Lisboa, 26 de Junho de 2008

Elementos para validação do certificado

Elements to validate the certificate

Nº Contribuinte: 100383823

TIN

Cód. Validação: J9WUP1GB4PPH

Validation code

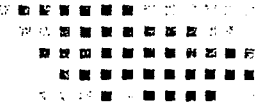
Para validar esta certidão aceda ao site www.e-financas.gov.pt, seleccione a opção "Validação Doc." e introduza o nº de contribuinte e código de validação acima mencionados. Verifique que o documento obtido corresponde a este certificado.

Nos contactos com a administração fiscal, por favor mencione sempre o nome, a referência do documento, o Nº de Identificação Fiscal (NIF) e o domicílio fiscal

Av.ª Eng.ª Duarte Pacheco, 28 - 4º, - 1099-013 LISBOA
Tel:21 383 43 84 Fax:21 383 44 14 Email: dsri@dgci.min-financas.pt

爱沙尼亚

ESTONIAN TAX AND
CUSTOMS BOARD



Northern Tax and
Customs Centre

CERTIFICATE OF RESIDENCE

02.02.2009 nr

The Estonian tax authorities certify that,

XXXXXXXXXXXXXXXXXXXXXXX (name)
(Registration No XXXXXXXXX)
XXXXXXXXXXXXX (address)
13522 Tallinn
ESTONIA

is a resident of Estonia for purposes of the Estonian taxation

is a resident of Estonia within the meaning of Double Taxation Avoidance
Convention between the Republic of Estonia and _____

XXXXXXXXXXXXX

Senior Expert
International Taxation Division

Endla 8, 15177 TALLINN
ESTONIA
phone +372 676 1200, fax +372 676 1111
pohja@emta.ee, www.emta.ee

Forma/ Form 1-DTA

Ministerul Finanțelor al Republicii Moldova/
Ministry of Finance of the Republic of Moldova

Anexa nr.1/ Annex No.1

la ordinul Ministerului Finanțelor
al Republicii Moldova/
to the order of the Ministry of Finance
of the Republic of Moldova

nr./ No. 61 din/ of 20.10.2004

Nr./ No. _____

La nr./ No. _____

CERTIFICAT DE REZIDENȚĂ/ RESIDENCE CERTIFICATE

**ÎN CONFORMITATE CU CONVENȚIA (ACORDUL) PENTRU EVITAREA DUBLEI IMPUNERI
ÎNȚRE REPUBLICA MOLDOVA ȘI _____ / UNDER THE CONVENTION
(AGREEMENT) FOR THE AVOIDANCE OF DOUBLE TAXATION BETWEEN THE REPUBLIC OF
MOLDOVA AND _____**

1. DATE DESPRE SOLICITANT/ INFORMATION ON THE APPLICANT

Denumirea întreprinderii sau numele și prenumele/ Name of enterprise or surname and first name		Numărul de identificare/ Identification number	
Denumirea documentului de înregistrare sau identitate/ Name of registration or identification document	Numărul/ Number	Data eliberării/ Date of issue	Data expirării/ Expiry date
Strada, numărul/ Street, number	Codul poștal/ Postal code	Localitatea/ Place	Țara/ Country

**2. CERTIFICATUL AUTORITĂȚII COMPETENTE A REPUBLICII MOLDOVA/ CERTIFICATE OF THE
COMPETENT AUTHORITY OF THE REPUBLIC OF MOLDOVA**

Autoritatea competentă certifică, că contribuabilul indicat în această formă este rezident al REPUBLICII MOLDOVA în sensul articolului 4 al Convenției (Acordului) pentru evitarea dublei impuneri între Republica Moldova și _____ / The competent authority certifies that the taxpayer indicated in this form is a resident of the REPUBLIC OF MOLDOVA within the meaning of the Article 4 of the Convention (Agreement) for the avoidance of double taxation between the Republic of Moldova and _____, semnată la/ signed at _____ la/ on _____.

Prezentul certificat este eliberat pentru întreprinderea, persoana fizică/ This certificate is issued for the enterprise, individual _____ și este valabil pentru anul fiscal/ and is valid for the fiscal year _____.

Locul/ Place _____
Data/ Date _____

Numele și prenumele/
Surname and first name _____
Semnătura/ Signature _____
Funcția/ Title _____
Ștampila/ Stamp _____

BB-1

National Office of Tributary Administration
Resolution No.
Annex No. 14

ONAT

NATIONAL OFFICE OF TRIBUTARY ADMINISTRATION
REGISTRATION OF TAXPAYERS

C-02

Municipality (1) _____

CERTIFICATE OF FISCAL RESIDENCE IN CUBA. AGREEMENT

(2) _____ Director of the
Municipal Office of Tributary Administration in whose charge is the
Taxpayers' Registration of this territory:

I CERTIFY: Number appears (3) _____ and it is
possible to know that (4) _____ is a
FISCAL RESIDENT in Cuba according to the Agreement between Cuba
and (5) _____.

The present document will have the desire effect for the step of
_____ (6)

And so that it can be credited this way, the present document is emitted
for the request of the interested one, in (7)
_____ on (8) _____ month and day
_____ of (9) _____ (year)

(11) _____ -

DIRECTOR
PHOTO.

(12)

NATIONAL OFFICE OF TRIBUTARY ADMINISTRATION

RESOLUTION NO.
ANNEX NRO.14.

METHODOLOGY TO EXECUTE THE PATTERN C-O2 "CERTIFICATE
OF FISCAL RESIDENCE IN CUBA. AGREEMENT."

OBJECTIVE: To certify that a natural or legal person is a fiscal resident in Cuba, under the principles of the signature of Agreements to avoid the Double Taxation.

DISTRIBUTION: To fill an original and a copy.

ORIGINAL: To give to the taxpayer, with the stamp with the corresponding value. So that it has legal effects, it should have the stamp disabled with the stamp of the emitting office and the Municipal Director's signature.

COPY: To be filed in the office as evidence that the certification was sent forming a serial one.

Both should be signed by the Municipal Director of the Tributary Administration Office and duly sealed.

ANNOTATIONS: To fill with a typewriter, ink or ink pencil.

PROCEDURE:

BOX 1: Name of the municipality to which belongs the office of the Taxpayers' Registration emitting the Certification.

BOX 2: Name of the Municipal Director of the Tributary Administration Office ONAT, in charge of the Taxpayers' Registration.

BOX 3: Serial number corresponding to the inscription.

BOX 4: Name of the person requesting the certificate.

BOX 5: Name of the country having an agreement with Cuba.

BOX 6: To consign the name of the step for which the Certification was requested.

古巴-3

BOX 7: Province where is located the municipal office emitting the Certification.

BOX 8: Natural day in which the Certification is emitted.

BOX 9: Month in which the Certification is emitted.

BOX 10: Year in which the Certification is emitted.

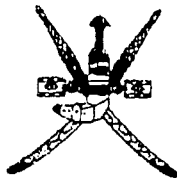
BOX 11: Name and signature of the Director of ONAT'S Municipal Office. ONAT.

BOX 12: Seal with the corresponding value, according to effective legislation in force, disabled with the stamp of the emitting office and the Director's signature.

阿曼

Sultanate of Oman
Ministry of Finance
Secretariat General for Taxation
Muscat

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



سلطنة عمان
وزارة المالية
السلطنة العامة للضرائب
مسقط

(Sample Copy)

SGT/TA/

Date

TO WHOM IT MAY CONCERN

CERTIFICATE OF RESIDENCE

We hereby certify that (The name of the resident) is a resident of the Sultanate of Oman within the meaning of the Oman/China Double Taxation Agreement



(Name of the SGT)
Secretary General for Taxation

巴林-1

FERD Headed Note Paper

Ref. No:

Date:

[Insert name and address of Competent Tax Authority]

Dear [Insert name]

Re: Double Tax Convention Between Bahrain and [Insert country]
Certificate of Residence for [Insert name of resident]

The Ministry of Finance hereby certifies that [Insert name of resident] is fiscally resident in the Kingdom of Bahrain.

Yours faithfully,

Director

[Affix Stamp]

SAMPLE

巴林-2

إشارتنا:

التاريخ:

[يدرج اسم وعنوان جهة الضرائب المختصة]

السيد [يدرج الاسم]

بالإشارة إلى : اتفاقية الازدواج الضريبي بين مملكة البحرين و [يدرج اسم الدولة]

شهادة إقامة لـ [يدرج اسم المقيم]

بموجب هذه الوثيقة تشهد وزارة المالية بمملكة البحرين بأن [يدرج اسم المقيم] مقيم في مملكة البحرين.

وتفضلوا بقبول فائق التحية والإحترام ،،،

المدير

التوقيع

希腊

ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΑΣ &
ΟΙΚΟΝΟΜΙΚΩΝ
Δ/ΝΣΗ ΔΙΕΘΝΩΝ ΟΙΚΟΝΟΜΙΚΩΝ ΣΧΕΣΕΩΝ

HELLENIC REPUBLIC
MINISTRY OF ECONOMY &
FINANCE
INTERNATIONAL ECONOMIC
RELATIONS DIRECTORATE

*1ο αντίγραφο για την Αλλοδαπή Φορολογική Αρχή
1st copy for the Foreign Tax Authority*

**ΠΙΣΤΟΠΟΙΗΤΙΚΟ ΦΟΡΟΛΟΓΙΚΗΣ ΚΑΤΟΙΚΙΑΣ
RESIDENCE CERTIFICATE**

Πιστοποιώ ότι/I certify that

Επωνυμία/Name ΑΑΑΑΑΑΑΑΑΑΑΑΑΑ ΤΙΝ. 000000000

Δ/νση/Address ΑΑΑΑΑΑΑΑΑΑΑΑ GREECE

είναι (1) φορολογικός κάτοικος της Ελληνικής Δημοκρατίας

is (1) a resident of the Hellenic Republic

κατά το ημερολογιακό έτος, 0000, με την έννοια της Σύμβασης για την Αποφυγή της

Διπλής Φορολογίας του εισοδήματος

during the calendar year, 0000, within the meaning of the Double Taxation
Convention

μεταξύ της Ελληνικής Δημοκρατίας και

between the Hellenic Republic and

**ΠΡΟΣΟΧΗ: ΓΙΑ ΠΡΟΣΩΠΙΚΕΣ ΕΤΑΙΡΕΙΕΣ ΜΟΝΟ
ATTENTION : FOR PARTNERSHIPS ONLY**

Πιστοποιώ ότι όλο το κεφάλαιο, ή τοις εκατό του κεφαλαίου (1)

I certify that the whole, or percent of the capital (1) of

ανήκει /ανήκε (1), κατά το ημερολογιακό έτος, σε εταίρους, φορολο-γικούς
κατοίκους της Ελληνικής Δημοκρατίας

is/was (1) owned, during the calendar year, by partners, residents of the
Hellenic Republic

με την έννοια της Σύμβασης για την Αποφυγή της Διπλής Φορολογίας του

εισοδήματος μεταξύ της Ελληνικής Δημοκρατίας και

within the meaning of the Double Taxation Convention between the Hellenic
Republic and

The Director

Αριθ. Πρωτ./ Ref. No.101010101/1010/01/DOS

Τόπος/Place : ATHENS

Signature

Ημερομηνία/Date:

G. KOUNADIS

(1) Διαγράφεται κατά περίπτωση

(1) Delete as necessary

吉尔吉斯

(Certification Letter of the Kyrgyz Republic Fiscal Resident)

Ministry of Finance letterhead

Налоговые органы
название государства

Tax authority
name of the country

Министерство финансов Кыргызской Республики сообщает, что название налогоплательщика (юридический адрес) зарегистрировано в название налогового органа с даты (ИНН номер). В целях применения название Соглашения от даты, название налогоплательщика является резидентом Кыргызской Республики.

Ministry of Finance of the Kyrgyz Republic certify that name of the taxpayer (juridical address) registered by name of the regional tax authority from date (Taxpayer Identification Number is number). For the purpose of application the full name and signed date of the Agreement, name of the taxpayer is resident of the Kyrgyz Republic.

Заместитель министра

Deputy minister

文 策

[REFERENCE NO.]

To Whom It May Concern:

CERTIFICATE OF RESIDENCE

We hereby certify to the best of our knowledge that **[NAME OF COMPANY OR AGENCY]** is a resident in Brunei; and is within the definition of "Resident" under the Brunei/China Double Taxation Agreement.

[NAME OF COMPETENT AUTHORITY]
for Collector of Income Tax
[DATE]

香港特別行政區
居民身分證明書
(公司、合夥、信託或其他團體)

Hong Kong Special Administrative Region
Certificate of Resident Status
(Company, Partnership, Trust or Body of Persons)

證明書編號： _____
檔案號碼： _____

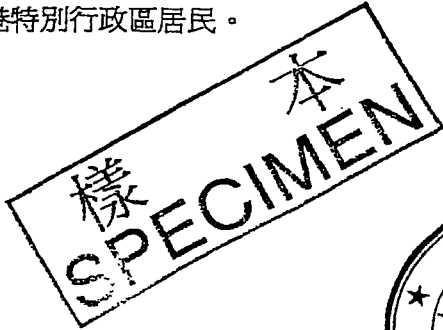
Certificate Serial No. : _____
File No. : _____

證明書

Certification

根據現存資料，茲證明 _____
在 _____ 曆年，按《內地和香港特別行政區關於對所得避免雙重徵稅和防止偷漏稅的安排》的規定，是香港特別行政區居民。

On the basis of the information available, I am satisfied that _____ is a resident of the Hong Kong Special Administrative Region under the "Arrangement between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income" for the calendar year _____.



香港特別行政區
稅務局局長
(_____ 代行)

(_____)
for Commissioner of Inland Revenue
Hong Kong Special Administrative Region

日期： _____

Date : _____

香港特別行政區

Hong Kong Special Administrative Region

居民身分證明書

Certificate of Resident Status

(個人居民)

(Individual Resident)

證明書編號：_____

Certificate Serial No.: _____

檔案號碼：_____

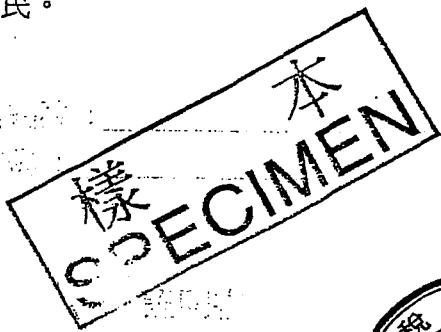
File No.: _____

證明書

Certification

根據現存資料，茲證明_____，按《內地和香港特別行政區關於對所得避免雙重徵稅和防止偷漏稅的安排》第四條第一款第(二)1段的規定，是香港特別行政區居民。

On the basis of the information available, I am satisfied that _____ is a resident of the Hong Kong Special Administrative Region under, and by virtue of paragraph 1(2)(i) of Article 4 of, the "Arrangement between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income".



香港特別行政區

稅務局局長

(代行)

for Commissioner of Inland Revenue
Hong Kong Special Administrative Region

日期：_____

Date: _____

香港特別行政區

Hong Kong Special Administrative Region

居民身分證明書

Certificate of Resident Status

(個人居民)

(Individual Resident)

證明書編號：_____

Certificate Serial No.: _____

檔案號碼：_____

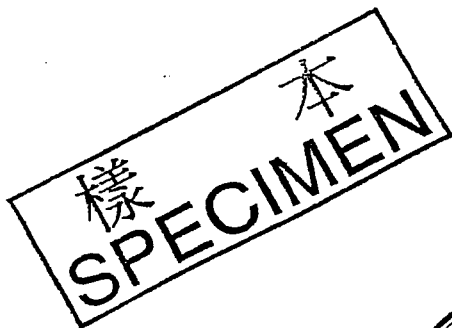
File No.: _____

證明書

Certification

根據現存資料，茲證明_____在_____曆年，按《內地和香港特別行政區關於對所得避免雙重徵稅和防止偷漏稅的安排》第四條第一款第(二)2段的規定，是香港特別行政區居民。

On the basis of the information available, I am satisfied that _____ is a resident of the Hong Kong Special Administrative Region under, and by virtue of paragraph 1(2)(ii) of Article 4 of, the "Arrangement between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income" for the calendar year _____.



香港特別行政區

()

稅務局局長

for Commissioner of Inland Revenue

(XXXX 代行)

Hong Kong Special Administrative Region

日期：

Date：

澳門



澳門特別行政區政府
Governo da Região Administrativa Especial de Macau

居民身份證明書

Declaração de Residência

編號:

Ref.:

(適用於和內地訂立的關於對所得
避免雙重徵稅和防止偷漏稅的安排)

(Aplicável ao Acordo celebrado com a
China Continental para evitar a Dupla
Tributação e Prevenir a Evasão Fiscal em
Matéria de Impostos sobre o Rendimento)

茲聲明

Serve o presente para certificar, com base
em informação disponível, que _____

_____,

contribuinte número _____
em sede de _____

稅務編號 _____,

_____,

根據現存資料及按照《澳門特別
行政區和內地關於對所得避免雙
重徵稅和防止偷漏稅的安排》第
四條之規定，在 _____ 稅務
年度，為澳門特別行政區居民。

por referência ao ano fiscal de _____,
nos termos e para os efeitos do Artigo 4º do
Acordo entre a Região Administrativa
Especial de Macau e a China Continental
para evitar a Dupla Tributação e Prevenir
a Evasão Fiscal em Matéria de Impostos
sobre o Rendimento, é residente da RAEM.

澳門特別行政區
經濟財政司司長

Pelo Secretário para a Economia e Finanças
da Região Administrativa Especial de Macau

財政局局長劉玉葉代行
(第53/2004號批示)

A Directora dos Serviços de Finanças
(Despacho n.º 53/2004)
Lau Ioc Ip, Orieta

日期: ____/____/____

Data: ____/____/____

信息公开选项:主动公开

国家税务总局办公厅

打字:王静

2009年7月31日印发

校对:国际税务司 王睿