

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	温州肯恩大学	扣缴义务人纳税人识别号 Tax identification number of withholding agent	330304598512528
二、非居民纳税人基本信息 II .Basic Information of Non-resident Taxpayer			
非居民纳税人中文名称 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	PASSPORT	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)		
1. 该所得是否为从事受雇活动取得的报酬，而不属于应适用税收协定董事费、演艺人员和运动员、退休金、政府服务、教师和研究人員、学生条款的所得？ Is the remuneration derived in respect of an employment, but not covered by the articles of directors' fees, artistes and sportsmen, pensions, teachers and researchers, and students?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No	
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?	<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	
*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		
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

<p>*15. 如非居民纳税人需享受的税收协定有特殊规定且非居民纳税人需享受该特殊性条款，请引述该法律条文并说明非居民纳税人符合享受该条款待遇的事实情况。</p> <p>If there are special rules in the applicable tax treaty and the non-resident taxpayer indeed need to claim for treaty treatment under such rules, please quote the contents of such rules and describe the relevant supporting facts.</p>	
<p>提示：如果纳税人根据中国的税收法律规定已成为中国的居民纳税人，且不是仅由于提供该项政府服务而成为中国税收居民的，那么纳税人的此项薪金、工资和其它类似报酬，应在中国缴纳个人所得税。</p> <p>Tips: If the non-resident taxpayer has been regarded as a Chinese tax resident according to Chinese tax law, and does not become the Chinese tax resident solely for the purpose of rendering such government services, the salaries, wages and other similar remuneration derived by the non-resident taxpayer shall be taxed in China under Individual Income Tax Law.</p>	
<p>(五)享受教师和研究人员条款待遇</p> <p>(V) Claiming Tax Treaty Benefits under the Article of Teachers and Researchers</p>	
<p>16. 非居民纳税人是否因官方文化交流项目或计划在中国停留？</p> <p>Does the non-resident taxpayer stay in China under an official programme or plan of cultural exchange?</p>	<p><input type="checkbox"/> 是 请说明项目或计划名称 Yes. Please indicate the name of the programme or plan.</p> <p><input type="checkbox"/> 否 No</p>
<p>*官方文化交流项目或计划名称 Name of the official programme or plan of cultural exchange</p>	
<p>17. 非居民纳税人在中国提供教学、研究服务机构情况</p> <p>Information of the institution where the non-resident taxpayer renders services of teaching or research</p>	
<p>(1) 非居民纳税人在中国提供教学、研究服务的机构属以下哪种情况？</p> <p>Please indicate the type of the institution where the non-resident taxpayer renders services of teaching or research.</p>	
<p><input type="checkbox"/> 教育机构 Educational institutions <input type="checkbox"/> 科研机构 Research institutions</p> <p><input type="checkbox"/> 博物馆 Museums <input type="checkbox"/> 其他文化机构 Other type of cultural institutions</p>	
<p>(2) 非居民纳税人提供教学、研究服务机构名称 Name of the institution</p>	<p>温州肯恩大学</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員條款稅收協定待遇的規定要求？ Does the institution meet the requirements of claiming for tax treaty treatment for its teachers and researchers?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
18. 非居民納稅人在中國工作情況 Working information of the non-resident taxpayer in China		
(1) 非居民納稅人是否與中國境內教育或研究機構有聘用關係？ Is there any employment relationship between the non-resident taxpayer and the educational or research institution in China?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
(2) 非居民納稅人聘用合同開始日期 Starting date of the employment contract		非居民納稅人聘用合同終止日期 Ending date of the employment contract
(3) 非居民納稅人因提供此項教學、研究服務第一次到達中國的日期 The first arrival date of the non-resident taxpayer for the sake of rendering services of teaching or research in China		
(4) 非居民納稅人在聘用單位主要從事的活動的類型 Type of activity carried out by the non-resident taxpayer in the institution <input type="checkbox"/> 教學 Teaching <input type="checkbox"/> 講座 Giving Lectures <input type="checkbox"/> 研究 Research <input type="checkbox"/> 規劃、諮詢或行政管理活動 Planning, consulting or administrative activities <input type="checkbox"/> 其他 Others		
* (5) 如果非居民納稅人從事研究活動，該研究活動是否是服務於公共利益，而不是主要為了某個人或某些人的私人利益而開展？ If the non-resident taxpayer carries out research activities, is the research undertaken in the public interest instead of primarily for the private benefit of a specific person or persons?		<input type="checkbox"/> 是 Yes <input type="checkbox"/> 否 No
(六) 享受學生條款 (VI) Claiming Tax Treaty Benefits under the Article of Students		
19. 非居民納稅人是否僅由於接受教育、培訓或者獲取特別的技术經驗的目的停留在中国？ Is the non-resident taxpayer present in China for the purpose of receiving education, training or access to special technical experience?		<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?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 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?	<input type="checkbox"/> 是 Yes <input type="checkbox"/> 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：年 月 日 Date of filing: Y M D	申报日期：年 月 日 Date of filing: Y M D	受理日期：年 月 日 Date of case acceptance: Y M D	

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