

中华人民共和国国家税务总局

State Administration of Taxation of the People's Republic of China

代扣代缴外国公司船舶运输收入营业税报告表

Business Tax Withholding Return for Shipping Income by Foreign Enterprises

税款所属时间: 自 年 月 日至 年 月 日

Taxable period: From ___ date ___ month ___ year 填表日期: ___年___月___日

To ___ date ___ month ___ year

Date of filling: ___ date ___ month ___ year

扣缴义务人编号:

金额单位: 人民币元

Withholding agent's number

Monetary unit: RMB Yuan

扣缴义务人名称 Name of Withholding agent		地址 Address			
电话 Phone number	开户银行 Bank		银行账号 A/C number		
纳税人名称 Name of taxpayer		注册所在地 Place of registration			
总机构或实际管理机构所在地 Place of head office or effective management					
(请在适当的地方打√号 ✓the appropriate box(es)) 在中国运输经营方式: Categories of shipping service <input type="checkbox"/> 1. 班轮运输 Liner Service <input type="checkbox"/> 2. 不定期船舶运输 Tramping Service					
(请在适当的地方打√号 ✓the appropriate box(es)) 船舶来源: <input type="checkbox"/> 1. 自有船舶 Self-owned Categories of vessels; <input type="checkbox"/> 2. 期租 Time charter; <input type="checkbox"/> 3. 程租 Voyage charter; <input type="checkbox"/> 4. 其他 Other cases (需要具体说明情况 if yes, please state)					
运输收入总额及应扣缴税额 Gross amount of taxable shipping income and withholding tax					
运输收入总额 Amount of taxable shipping income	外币名称 Foreign currency	外汇牌价 Exchange rate	折合人民币 金额 Equivalent in RMB	计征 率 Tax rate	应扣缴税额 Amount of withholding tax
应扣缴税额合计 Total withholding tax					
扣缴义务人申明 Declaration	我申明: 此纳税申报表是根据《中华人民共和国个人所得税》 的规定填报的, 我确信它是真实的、可靠的、完整的。 申明人签字:				

	<p>I declare that this return has been completed according to the TAX LAWS and regulations of THE PEOPLE' S REPUBLIC OF CHINA.I believe that all statements contained in this return are true, correct and complete.</p> <p style="text-align: right;">Signature:</p>
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会计主管 (签字):

扣缴义务人 (盖章)

Accountant general(signature:)

Withholding agent(seal):

以下由税务机关填写 (For the use of Chinese tax authorities only)

收到日期: Date of receipt	主办人: Officer in charge	审核日期: Date of examination	主管税务机关盖章: Tax office(seal)
审核记录 Record of examination			主管税务官员签字: Tax officer(signature)

国家税务总局监制 Made under supervision of the State Administration of Taxation

填表说明

- 1、 本表适用于根据《国家税务总局、国家外汇管理局关于加强外国公司船舶运输收入税收管理及国际海运业对外支付管理的通知》及其他税收法律法规有关规定负有代扣代缴外国公司船舶运输收入营业税的报告。
- 2、 以外币结算运输收入总额的，应当按外汇市场价格折合人民币计算，并附送折算附表。
- 3、 此表用中文填写，也可用中、外两种文字填写。
- 4、 本表各栏填写如下：
 - 1、 扣缴义务人编号：填写办理税务登记时由主管税务机关确定的税务编号。
 - 2、 填表日期：填写办理报告表时的实际日期。
 - 3、 扣缴义务人名称：填写扣缴义务人的法定名称。
 - 4、 开户银行：填写扣缴义务人在中国境内开户银行的名称。
 - 5、 银行账号：填写扣缴义务人在中国境内开户银行的结算账号。
 - 6、 纳税人名称：填写纳税人的法定名称；总机构、实际管理机构所在地或注册所在地：填写纳税人在税收上为其居民国家的总机构所在地、实际管理机构所在地或注册所在地的地址及邮政编码。

Instructions

1. This return is applicable to the withholding agent as specified by the Circular for Strengthening the Tax and Foreign Exchange Administrations on Shipping Income of Foreign Enterprises issued by the State Administration of Taxation and the State Administration of Foreign Exchange.
2. In case tax payer's taxable shipping income is settled in foreign currency, the foreign currency should be converted in RMB according to market foreign exchange rate, and a supporting document should be provided demonstrating the conversion.
3. This Return should be filled out in Chinese or both Chinese and foreign languages.
4. Instructions for filling out the following items:
 - a. Withholding agent's file number: the number as designated by the tax authorities in charge at the time of tax registration.
 - b. Date of filling: the actual date of filling the return.
 - c. Withholding agent's name: name of the withholding agent for legal purposes.
 - d. Bank: the bank in China with which an account is opened by a withholding agent.
 - e. A/C number: number of current account in the bank of China by a withholding agent.
 - f. Taxpayer's name: name of the taxpayer for legal purposes. Place of head or effective management: the full address and post code in the country of taxpayer being a resident for tax purposes.