

附件 5

非居民企业承包工程作业和提供劳务享受税收协定待遇报告表

**Non-resident Enterprises' Claim for Treatment under Double Taxation Agreement
(Contracted construction and service projects)**

编号 Serial Number:

一、申请人事项 Details of applicant:

公司或团体 Corporation or other entity	名称 Name			
	总机构所在地 Place of head office		邮政编码 Postcode	
	实际管理机构所在地 Place of effective management		邮政编码 Postcode	
	注册所在地 Place of registration		邮政编码 Postcode	

二、所得事项 Details of income:

承包工程 Contracted construction	支付人名称 Payer's name			
	地址 Address		邮编 Postcode	
	合同名称 Name of contract		合同字号 Contract number	
	项目地点 Place of project			
	项目持续时间 (年/月/日-年/月/日) Duration of project (y/m/d-y/m/d)		劳务人数 Number of workers	
	支付金额及币种 Amount of payment (unit)		支付日期 Date of payment	
	所得项目 Item of income	<input type="checkbox"/> 承包工程 Contracted construction <input type="checkbox"/> 其他(请注明) Others (please specify)		
	纳税方式 Method of tax payment	<input type="checkbox"/> 指定扣缴 Designated withholding <input type="checkbox"/> 自行申报 Self-filing		
	支付人名称 Payer's name			
提供劳务	地址 Address		邮编 Postcode	
	合同名称 Name of contract		合同字号 Contract number	

Performance of service	劳务地点 Place of service			
	劳务持续时间 (年/月/日-年/月/日) Duration of service (y/m/d-y/m/d)		劳务人数 Number of workers	
	支付金额及币种 Amount of payment (unit)		支付日期 (年/月/日) Date of payment (y/m/d)	
	劳务项目 Item of service	<input type="checkbox"/> 设计劳务 Designing <input type="checkbox"/> 咨询劳务 Consultancy <input type="checkbox"/> 管理劳务 Management <input type="checkbox"/> 培训服务 Training <input type="checkbox"/> 技术服务 Technical service <input type="checkbox"/> 销售设备同时提供劳务 Providing service in connection with equipments sold <input type="checkbox"/> 其它 (请注明) Others (please specify)		
	纳税方式 Method of tax payment		<input type="checkbox"/> 指定扣缴 Designated withholding <input type="checkbox"/> 自行申报 Self-filing	
其他项目 Other items	非居民名称 Name			
	支付人名称 Payer's name			
	所得项目 Item of income			
	地址 Address		邮编 Postcode	
	支付金额及币种 Amount of payment (unit)		支付日期 (年/月/日) Date of payment (y/m/d)	

三、申请适用避免双重征税协定 Application for Treatment under Double Taxation Agreement:

我谨在此申请依据中华人民共和国与_____签订的避免双重征税协定第____条第____款，因承包工程作业或提供劳务项目不构成在中国境内设有常设机构，享受不予征税待遇。

I hereby apply to be non-liable for enterprise income tax as the contracted construction or service project does not constitute a permanent establishment in China in accordance with Paragraph____, Article____of the Tax Agreement between the People's Republic of China and _____.

四、声明 Declaration:

我谨在此声明以上呈报事项准确无误。

I hereby declare that the above statement is correct and complete to the best of my knowledge and belief.

申请人(签章): _____

Applicant (Signature or seal): _____

五、申请人居民身份证明 (由申请人为其居民的缔约国主管税务机关填写, 或另附对方主管税务机关出具的专用证明) 。Applicant's Certificate of Resident Status (To be filled out by the responsible tax office of the State in which the applicant is a resident, or to attach the certificate provided by the responsible tax office of the State in which the applicant is a resident).

Certification	
We hereby certify that _____ (applicant's name) is a resident of _____ (name of State) according to the provisions of Paragraph _____, of Article _____ in the _____ (name of law).	
Applicant's serial number :	Date (y/m/d) :
Signature or stamp of tax office	

以下由中国主管税务机关填写（The following for the use of the responsible tax office of China only）：

收到报告表日期(年/月/日) Date of receipt (y/m/d)		受理人（签章） Receiver (signature)	
备注（Note）：			

税务机关（盖章）

Stamp of Tax Office

注：本表一式两份，一份退申请人，一份由税务机关留存归档。

Note: This Form is in duplicate. The applicant and the tax authority concerned each has one copy.