

# 中华人民共和国国家税务总局

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

## 外国公司船舶运输收入免征营业税证明表

### Certification of Business Tax Exemption on Shipping Income by Foreign Enterprises

一、申请人事项 Details of Claimant:

外国公司名称 Name of enterprise
总机构所在地 Place of head office
实际管理机构所在地 Place of effective management
注册所在地 Place of Registration
(请在适当方格内打√号 the appropriate box(es)) 在中国运输经营方式: <input type="checkbox"/> 1. 班轮运输 Liner Service Categories of shipping service <input type="checkbox"/> 2. 不定期船舶运输 Tramping Service
(请在适当方格内打√号 the appropriate box(es)) 船舶来源: <input type="checkbox"/> 1. 自有船舶 Self-owned; <input type="checkbox"/> 1. 程租 Voyage charter; Categories of vessels <input type="checkbox"/> 2. 期租 Time charter; <input type="checkbox"/> 1. 其他 Other cases (需说明具体情况 If yes, please state)

二、申请人申明 Declaration of Claimants:

我仅在此申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.

申请人签名或盖章

Claimant (Signature or seal)

三、申请人居身身份证明 (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或航运主管部门出具的专用证明

Certificate of Resident Status of claimant (For the use of tax authority of the Contracting State in which the claimant is a resident) or attach the special certificate of resident issued by the tax or shipping authorities of the Contracting State in which the claimant is a resident.

<b>Certification</b>	
We certify that _____ (claimant's name) is a resident of according to the provision of paragraph, of Article _____ in the Double Taxation Agreement between _____ and the People's Republic of China.	
Claimant's serial number:	Date:
Signature or Stamp of tax office	

四、申请免税的依据 (在适当方格内打√号) Applicable treaties (✓the appropriate box(es)):

根据中华人民共和国政府和\_\_\_\_\_国政府签定的:

In accordance with the provisions in Article(Articles) \_\_\_\_\_ of the following treaty(treaties) betweet the Government of the People' s Republic of China and the Government of \_\_\_\_\_.

- 1、避免双重征税协定 Double Taxation Agreement
- 2、海运协定 Maritime Agreement
- 3、互免海运企业运输收入税收协定 Agreement for reciprocal exemption of tax on shipping income
- 4、互免海运企业运输收入税收换文 Exchange Note for reciprocal exemption of tax on shipping income
- 5、其他有关协议 Other applicable treaty(需填写协议名称 if yes ,please state);

第\_\_\_\_条的规定, 本公司以船舶从中国港口运载旅客、货物或者邮件出境所取得的运输收入, 可在中国免征营业税。Shipping income derived by claimant from carrying passengers, cargo and mail on their vessels outbound from China shall be exempted from the Business Tax China.

以下由主管税务机关填写 ( For the use of the Chinese tax authorities only ):

编号 (No. ): 第\_\_\_\_号

收到申请表日期 Date of receipt of application		审核日期 Date of examination	
审核意见 Examination report			
协定免税依据 Applicable treaty or treaties			
居民身份证明自 年 月 日至 年 月 日有效 This centification is valid from____ (Month) ____ (Date) _____ (Year) to (Month) ____ (Date) ____ (Year)			
主办人 ( 签字 ) Officer in charge (signature)		负责人 ( 签字 ) Chief officer (signature)	

中华人民共和国国家税务总局  
State Administration of Taxation  
The People' s of China

主管税务机关盖章  
Stamp of tax office

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## 填表说明

一、本表适用于按照《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》的规定，外国公司以船舶经营国际运输从中国取得所得申请享受协定免征营业税待遇时填报。

二、本表由与申请免征待遇的外国公司自行或委托其扣缴义务人填写，一式三份，一份由申请人保存，一份作为对外支付运费的免税凭证，交主管外汇管理部门，一份由主管税务机关备查。

三、公司名称填写公司的全称；总机构、实际管理机构所在地或注册所在地：填写申请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。

四、该表末项所列主管税务机关盖章是指负责该项审批业务的中国县（市）级税务机关加盖本级公章。

五、本表用中文，也可以用中、外两种文字填写。

## Instructions

1. The certification is applicable to the foreign enterprises who receive income from the operation of international shipping in China and claim for the Business Tax exemption benefit of tax treaties in accordance with 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. The certification is to be filled out in triplicate by the foreign enterprises claiming for the tax treaty benefit or by their entrusted withholding agents. The first piece shall be kept with the claimant ;the second one submitted to the Chinese foreign exchange authorities as a tax exemption certificate for freight fee payment;and the third kept with the Chinese tax authorities for record.

3. The item "Name of enterprise" should be given the full name of the enterprise;The items "Place of head office", "Place of effective management" and "Place of registration" should be given the full address and post code in the country of claimant being a resident for tax purposes.

4. At the close of the certification,"Stamp of tax office" means official stamp at the level of county(city)of China that is in charge of the said taxation.

5. The certification should be filled out in Chinese or in both Chinese and foreign languages.