

机构税收居民身份声明文件（样表）

Declaration of Corporate Tax Residency Identity (Sample form)

机构名称: _____

Organization Name

一、机构类别:

I. Type of institution:

1. 消极非金融机构（如勾选此项，请同时填写控制人税收居民身份声明文件）
Negative non-financial institutions (if checked, please also fill in the controller tax resident status declaration document)
2. 其他非金融机构
Other non-financial institutions

二、机构税收居民身份:

II. Institutional tax resident Status:

1. 仅为中国税收居民（如勾选此项，请直接填写第五项内容）
Only for Chinese tax residents (if checked, please fill in the fifth item directly)
2. 仅为非居民
Non-residents only
3. 既是中国税收居民又是其他国家（地区）税收居民
It is a tax resident of China and a tax resident of other countries (regions)

三、机构基本信息

III. Basic information of the organization

1. 机构名称（英文）: _____
Organization Name (in English)
2. 机构地址（英文或拼音）: _____（国家）（省）（市）
Organization Address (in English or Pinyin) (country) (province) (city)
3. 机构地址（中文）: _____（国家）（省）（市）（境外地址可不填此项）
Institutional Address (in Chinese) (country) (province) (city) (Overseas address is not required)

四、税收居民国（地区）及纳税人识别号:

IV. Tax resident country (region) and taxpayer identification number:

1. _____
2. （如有）(If any) _____
3. （如有）(If any) _____

如果不能提供居民国（地区）纳税人识别号，请选择原因:

If the taxpayer identification number of the resident country (region) cannot be provided, please select the reason:

- 居民国（地区）不发放纳税人识别号
The resident country (region) does not issue taxpayer identification number

账户持有人未能取得纳税人识别号，如选此项，请解释具体原因：

The account holder fails to obtain the taxpayer identification number. If this option is selected, please specify the reasons:

五、本人确认上述信息的真实、准确和完整，且当这些信息发生变更时，将在 30 日内通知贵机构，否则本人承担由此造成的不利后果。

V. I confirm that the above information is true, accurate and complete, and when the information is changed, I will notify your institution within 30 days, otherwise I bear the adverse consequences caused by it.

签名：

日期：

Signature

Date

(签名人身份须为机构授权人)

(The signatory must be an authorized person of the organization)

说明：

Instructions:

1. 本表所称中国税收居民是指依法在中国境内成立，或者依照外国(地区)法律成立但实际管理机构在中国境内的企业和其他组织。
1. The term "Chinese tax resident" as used in this table refers to enterprises and other organizations that are legally incorporated in China or established under the laws of foreign countries (regions) but have their actual management offices in China.
2. 本表所称非居民是指中国税收居民以外的企业（包括其他组织），但不包括政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机构。前述证券市场是指被所在地政府认可和监管的证券市场。其他国家（地区）税收居民身份认定规则及纳税人识别号相关信息请参见国家税务总局网站（http://www.chinatax.gov.cn/aeoi_index.html）。
2. The term "non-resident" in this table refers to enterprises (including other organizations) other than Chinese tax residents, but does not include government agencies, international organizations, central banks, financial institutions or companies listed on the stock market and their affiliates. The aforesaid securities market refers to the securities market recognized and regulated by the local government. Other countries (regions) tax resident identity of rules and taxpayer identification number information please refer to the state administration of taxation website (http://www.chinatax.gov.cn/aeoi_index.html).
3. 金融机构包括存款机构、托管机构、投资机构、特定的保险机构及其分支机构。（1）存款机构指在日常经营活动中吸收存款的机构；（2）托管机构是指近三个会计年度总收入的 20%以上来源于为客户持有金融资产的机构，机构成立不满三年的，按机构存续期间计算；（3）投资机构是指符合以下条件之一的机构：A.近三个会计年度总收入的 50%以上收入来源于为客户投资、运作金融资产的机构，机构成立不满三年的，按机构存续期间计算；B.近三个会计年度总收入的 50%以上收入来源于投资、再投资或者买卖金融资产，且由存款机构、托管机构、特定保险机构或者 A 项所述投资机构进行管理并作出投资决策的机构，机构成立不满三年的，按机构存续期间计算；C.证券投资基金、私募投资基金等以投资、再投资或者买卖金融资产为目的而设立的投资实体。（4）特定的保险机构指开展有现金价值的保险或者年金业务的机构。本办法所称保险机构是指上一公历年度内，保险、再保险和年金合同的收入占总收入比重 50%以上的机构，或者在上一公历年度末拥有的保险、再保险和年金合同的资产占总资产比重 50%以上的机构。
3. Financial institutions include depository institutions, custodial institutions, investment institutions, specific insurance institutions and their branches. (1) Depository institution means an institution that

takes deposits in the course of its daily business activities; (2) Custodian institution refers to an institution whose total revenue of more than 20% comes from holding financial assets for clients in the last three fiscal years. If the institution is established less than three years, it is calculated according to the survival period of the institution; (3) An investment institution refers to an institution that meets one of the following conditions: A. An institution in which more than 50% of its total revenue in the last three fiscal years is derived from the investment and operation of financial assets for its clients. If the institution has been established for less than three years, it shall be calculated according to the survival period of the institution; B. In the last three fiscal years, more than 50% of the total income comes from investment, reinvestment or trading of financial assets, and is managed and made investment decisions by depository institutions, custodial institutions, specific insurance institutions or investment institutions mentioned in item A, if the institution has been established for less than three years, the term of the institution is calculated; C. Securities investment funds, private investment funds and other investment entities established for the purpose of investing, reinvesting or trading financial assets. (4) A specific insurance institution means an institution that carries out insurance or annuity business with cash value. The term "insurance institution" as mentioned in these Measures refers to the institution whose income from insurance, reinsurance and annuity contracts accounted for more than 50% of the total income in the previous Gregorian calendar year, or whose assets under insurance, reinsurance and annuity contracts accounted for more than 50% of the total assets at the end of the previous Gregorian calendar year.

4. 消极非金融机构是指：(1) 上一公历年度内，股息、利息、租金、特许权使用费（由贸易或者其他实质经营活动产生的租金和特许权使用费除外）以及据以产生前述收入的金融资产转让收入占总收入比重 50%以上的非金融机构；(2) 上一公历年度末拥有的可以产生上述收入的金融资产占总资产比重 50%以上的非金融机构，可依据经审计的财务报表进行确认；(3) 税收居民国（地区）不实施金融账户涉税信息自动交换标准的投资机构。实施金融账户涉税信息自动交换标准的国家（地区）名单请参见国家税务总局网站（http://www.chinatax.gov.cn/aeoi_index.html）。金融机构税收居民国（地区）的判断主要看其受哪个国家（地区）的管辖。在信托构成金融机构的情况下，主要由受托人的税收居民身份决定该金融机构的税收居民国（地区）。在金融机构（信托除外）不具有税收居民身份的情况下，可将其视为成立地、实际管理地或受管辖地的税收居民。公司、合伙企业、信托、基金均可以构成消极非金融机构。
4. Negative non-financial institutions are: (1) non-financial institutions in the previous calendar year, dividends, interest, rents, royalties (except rents and royalties arising from trade or other substantive business activities) and the transfer of financial assets from which the aforesaid income is generated accounted for more than 50% of the total income; (2) Non-financial institutions that have financial assets at the end of the previous calendar year that can generate the above income, accounting for more than 50% of the total assets, can be recognized on the basis of audited financial statements; (3) Investment institutions in tax resident countries (regions) that do not implement the standard for automatic exchange of tax-related information on financial accounts. Automatic financial account tax-related information exchange standard list of country (region), please refer to the state administration of taxation website (http://www.chinatax.gov.cn/aeoi_index.html). The judgment of the resident country (region) of the financial institution tax mainly depends on which country (region) it is under the jurisdiction. In the case that the trust constitutes a financial institution, the tax resident status of the trustee mainly determines the tax resident country (region) of the financial institution. Where a financial institution (other than a trust) does not have tax resident status, it may be regarded as a tax resident of the place of incorporation, actual management or jurisdiction. Corporations, partnerships, trusts, and funds can all constitute passive nonfinancial institutions.
5. 控制人是指对某一机构实施控制的个人。
公司的控制人按照以下规则依次判定：
 - (1) 直接或者间接拥有超过 25% 公司股权或者表决权的个人；
 - (2) 通过人事、财务等其他方式对公司进行控制的个人；
 - (3) 公司的高级管理人员。
 - (4) 合伙企业的控制人是拥有超过 25% 合伙权益的个人；信托的控制人是指信托的委托人、受托人、受益人以及其他对信托实施最终有效控制的个人；基金的控制人是指拥有超过 25% 权益份额或者其他对基金进行控制的个人。

5. A controller is an individual who exercises control over an organization.
The controller of the company decides according to the following rules:
(1) Individuals who directly or indirectly own more than 25% of the company's equity or voting rights;
(2) Individuals who control the company through personnel, financial and other means;
(3) Senior management personnel of the company.
The controller of the partnership is the individual who owns more than 25% of the partnership interest;
The controller of the trust means the settlor of the trust, trustees, beneficiaries and other individuals who exercise ultimate effective control over the trust; A controller of a fund is someone who owns more than 25% equity share or other individual controlling the Fund.
6. 政府机构、国际组织、中央银行、金融机构或者在证券市场上市交易的公司及其关联机构，以及事业单位、军队、武警部队、居委会、村委会、社区委员会、社会团体等单位无需填写此声明文件。
6. Government agencies, international organizations, central banks, financial institutions, or companies listed on the stock market and their affiliates structure, as well as public institutions, military, armed police forces, neighborhood committees, village committees, community committees, social organizations and other likely units need not to fill out this declaration document.

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