

非居民纳税人享受税收协定待遇管理办法

Administrative Measure for Managing the Treaty Treatments Claimed by Non-resident Taxpayers under Tax Treaties

第一章 总则

Chapter 1 General Provisions

第一条 为执行中华人民共和国政府对外签署的避免双重征税协定（含与香港、澳门特别行政区签署的税收安排，以下统称税收协定），中华人民共和国对外签署的航空协定税收条款、海运协定税收条款、汽车运输协定税收条款、互免国际运输收入税收协议或换函（以下统称国际运输协定），规范非居民纳税人享受协定待遇管理，根据《中华人民共和国企业所得税法》（以下简称企业所得税法）及其实施条例、《中华人民共和国个人所得税法》（以下简称个人所得税法）及其实施条例、《中华人民共和国税收征收管理法》（以下简称税收征管法）及其实施细则（以下统称国内税收法律规定）的有关规定，制定本办法。

With a view to implementation of the double tax agreements (including the double tax arrangement concluded with the governments of the Hong Kong SAR and Macau SAR, called “the double tax treaties” hereafter) that the government of China has signed with other countries, the Articles for the avoidance of double taxation for international air services, international shipping services, road transportation services, and the agreements or exchange of notes for the granting of tax exemption on income from the supply of international transportation services (called “the double tax agreement for international transportation services” hereafter), regulating the treaty treatments that the non-resident taxpayers receive, and in accordance with relevant provisions in the PRC Enterprise Income Tax Law (the Enterprise Income Tax Law) and its implementation regulations, the PRC Individual Income Tax Law (the IIT Law) and its implementation regulations, the PRC Tax Administration and Collection Law (the Tax Administration and Collection Law) and its implementation regulations, the State Administration of Taxation (the SAT) promulgates this administrative measure as set out below.

第二条 在中国发生纳税义务的非居民纳税人需要享受协定待遇的，适用本办法。

本办法所称协定待遇，是指按照税收协定或国际运输协定可以减轻或者免除按照国内税收法律规定应当履行的企业所得税、个人所得税纳税义务。

Article 2

This administrative measure shall apply to the non-resident taxpayers that owe the obligation to pay tax in China and wish to receive treaty treatments.

The treaty treatment, as stated in this administrative measure, refers to the legal obligations for the income tax under the PRC Enterprise Income Tax Law and the income tax under the PRC Individual Income Tax Law in China that can be reduced or exempted under double tax treaties or double tax agreements for international transportation services.

第三条 非居民纳税人符合享受协定待遇条件的，可在纳税申报时，或通过扣缴义务人在扣缴申报时，自行享受协定待遇，并接受税务机关的后续管理。

Article 3

Non-resident taxpayers who meet the conditions for treaty treatment may declare that they are entitled to the treaty treatment and accept the post-declaration supervision by the tax authority at the time of filing the tax return or at the time of providing information for the tax withholding agent.

第四条 本办法所称主管税务机关，是指按国内税收法律规定，对非居民纳税人在中国的纳税义务负有征管职责的国家税务局或地方税务局。

本办法所称非居民纳税人，是指按国内税收法律规定或税收协定不属于中国税收居民的纳税人（含非居民企业和非居民个人）。

本办法所称扣缴义务人，是指按国内税收法律规定，对非居民纳税人来源于中国境内的所得负有扣缴税款义务的单位或个人，包括法定扣缴义务人和企业所得税法规定的指定扣缴义务人。

Article 4

The tax authority in charge of the tax obligation for the non-resident taxpayers (the supervising tax authority), as stated in this administrative measure refers to the state or local tax bureaus that has the power to collect taxes from the non-resident taxpayers who have incurred the obligation to pay taxes in China.

The non-resident taxpayer, as stated in this administrative measure, refers to those who are not considered to be the PRC resident taxpayers (including non-resident enterprises and individuals) as defined under the Chinese tax laws or tax treaties concluded by China.

The tax withholding agent, as stated in this administrative measure, refers to the units or individuals who owe the legal obligations under the domestic tax laws to withhold taxes on China source income earned by the non-resident taxpayers. The tax withholding agents include the withholding agent as provided under the law or the withholding agent as designated under the PRC Enterprise Income Tax Law.

第二章 协定适用和纳税申报

Chapter II Applicable Tax Treaty and Tax Declaration

第五条 非居民纳税人自行申报的，应当自行判断能否享受协定待遇，如实申报并报送本办法第七条规定的相关报告表和资料。

Article 5

A non-resident taxpayer who chooses to declare Chinese tax on his own shall exercise his own judgement whether he is entitled to treaty treatment, declare true information and provide the tax authority with the tax declaration form, materials and documents that are specified under Article 7 in this administrative measure.

第六条 在源泉扣缴和指定扣缴情况下,非居民纳税人认为自身符合享受协定待遇条件,需要享受协定待遇的,应当主动向扣缴义务人提出,并向扣缴义务人提供本办法第七条规定的相关报告表和资料。

非居民纳税人向扣缴义务人提供的资料齐全,相关报告表填写信息符合享受协定待遇条件的,扣缴义务人依协定规定扣缴,并在扣缴申报时将相关报告表和资料转交主管税务机关。

非居民纳税人未向扣缴义务人提出需享受协定待遇,或向扣缴义务人提供的资料和相关报告表填写信息不符合享受协定待遇条件的,扣缴义务人依国内税收法律规定扣缴。

Article 6

In case that the taxes are withheld at source or by designated agents, the non-resident taxpayer who considers that he is eligible for treaty treatment and would like to receive treaty treatments shall inform their tax withholding agents, and provide the declaration form, materials and documents in accordance with Article 7 of this administrative measure.

Where the non-resident taxpayer provides complete sets of documents to the tax withholding agent, and the information in the declaration forms fulfills the conditions for treaty treatments, the tax withholding agent shall withhold tax in accordance with the provisions in the tax treaty, and forward the declaration forms and documentary evidence to the supervising tax authority.

Where the non-resident taxpayer has not informed the tax withholding agent that he wants to receive treaty treatment, or the non-resident taxpayer has provided the tax withholding agent with documents and information in the declaration forms that fail to meet the conditions for treaty treatment, the tax withholding agent shall deduct taxes in accordance with the domestic tax laws in China.

第七条 非居民纳税人需享受协定待遇的,应在纳税申报时自行报送或由扣缴义务人在扣缴申报时报送以下报告表和资料:

(一)《非居民纳税人税收居民身份信息报告表》(见附件 1、附件 2);

(二)《非居民纳税人享受税收协定待遇情况报告表》(见附件 3 至附件 10);

(三)由协定缔约对方税务主管当局在纳税申报或扣缴申报前一个公历年度开始以后出具的税收居民身份证明;享受税收协定国际运输条款待遇或国际运输协定待遇的企业,可以缔约对方运输主管部门在纳税申报或扣缴申报前一个公历年度开始以后出具的法人证明代替税收居民身份证明;享受国际运输协定待遇的个人,可以缔约对方政府签发的护照复印件代替税收居民身份证明;

(四)与取得相关所得有关的合同、协议、董事会或股东会决议、支付凭证等权属证明资料;

(五)其他税收规范性文件规定非居民纳税人享受特定条款税收协定待遇或国际运输协定待遇应当提交的证明资料。

非居民纳税人可以自行提供能够证明其符合享受协定待遇条件的其他资料。

Article 7

The non-resident taxpayer claiming treaty benefits shall, either of his own accord or through the tax withholding agent, submit to the tax authority the following tax declaration form and documents as set out below:

- 1) Declaration Form giving Information about the Identity of Tax Residence for the Non-resident Taxpayer (Appendices 1 and 2);
- 2) Declaration Form Stating Entitlement to Treaty Treatment by Non-resident Taxpayers (Appendices 3 to 10);
- 3) The certificate of tax residence issued by the tax authority in the state of which he is the resident; the certificate of incorporation in lieu of certificate of tax residence where the non-resident taxpayer engaged in international transportation services seeks to claim benefit under the tax treaty provision or a double tax agreement for international transportation services. Both the certificate of residence and the certificate of incorporation should be issued within one calendar year of submitting the application for treaty benefit to the PRC tax authority or tax withholding agent; the photocopy of his passport issued by the state of which he is a resident in lieu of certificate of tax residence where a non-resident individual seeks to claim treaty benefit under the double tax agreement for international transportation services.
- 4) Documentary evidence of contracts, agreements, resolution by the board of directors, resolution of shareholders and proof of payments, all of which are related to the earning of income;
- 5) Documentary evidence showing the entitlement to specific treaty treatment under the treaty provision or double tax agreement for international transportation services, as required under the provisions of other legal texts;
- 6) Other information the non-resident taxpayer can provide to the tax authority of its own accord showing his entitlement to the treaty benefits.

第八条 非居民纳税人享受协定待遇，根据协定条款的不同，分别按如下要求报送本办法第七条规定的报告表和资料：

（一）非居民纳税人享受税收协定独立个人劳务、非独立个人劳务（受雇所得）、政府服务、教师和研究人員、学生条款待遇的，应当在首次取得相关所得并进行纳税申报时，或者由扣缴义务人在首次扣缴申报时，报送相关报告表和资料。在符合享受协定待遇条件且所报告信息未发生变化的情况下，非居民纳税人免于向同一主管税务机关就享受同一条款协定待遇重复报送资料。

（二）非居民纳税人享受税收协定常设机构和营业利润、国际运输、股息、利息、特许权使用费、退休金条款待遇，或享受国际运输协定待遇的，应当在有关纳税年度首次纳税申报时，或者由扣缴义务人在有关纳税年度首次扣缴申报时，报送相关报告表和资料。在符合享受协定待遇条件且所报告信息未发生变化的情况下，非居民纳税人可在报送相关报告表和资料之日所属年度起的三个公历年度内免于向同一主管税务机关就享受同一条款协定待遇重复报送资料。

（三）非居民纳税人享受税收协定财产收益、演艺人员和运动员、其他所得条款待遇的，应当在每次纳税申报时，或由扣缴义务人在每次扣缴申报时，向主管税务机关报送相关报告

表和资料。

Article 8

With reference to different articles in the double tax treaty, the non-resident taxpayers who seek to receive treaty benefits shall submit the declaration form and documents as required by Article 7 at the following points of time:

- 1) the non-resident taxpayer claiming treaty benefits in respect of independent services, dependent services (employment income), government services, teaching and research, and students, should submit the declaration form and documents to the tax authority or tax withholding agent the first time he has received or earned the relevant income. The non-resident taxpayer is not required to submit the same information to the same supervising tax authority regarding the same provision in the double tax treaty where the conditions for treaty benefit and the information he has submitted remain unchanged;
- 2) the non-resident taxpayer claiming treaty benefits in respect of the earning of business profits from a permanent establishment, the provision of cross-border transportation services, the earning of dividend, interest, royalty, pension or the benefit under double tax agreement of international transportation services, should submit the information to the tax authority the first time he has earned the income, or the agent who withholds taxes at source the first time, in the relevant tax year. The non-resident taxpayer is not required to submit the same information to the same supervising tax authority regarding the same provision in the double tax treaty within 3 calendar years commencing from the tax year in which the he submits the tax declaration form and documents where the conditions for treaty benefit and the information he has submitted remain unchanged;
- 3) the non-resident taxpayer claiming the treaty benefits in respect of capital gain, income earned by acting as artistes and sportsmen or other income, should provide tax declaration form and documents to the tax authority or the tax withholding agent each time he earns the income.

第九条 非居民纳税人在申报享受协定待遇前已根据其他非居民纳税人管理规定向主管税务机关报送本办法第七条第四项规定的合同、协议、董事会或股东会决议、支付凭证等权属证明资料的，免于向同一主管税务机关重复报送，但是应当在申报享受协定待遇时说明前述资料的报送时间。

Article 9

Where the non-resident taxpayer has provided the supervising tax authority with the contracts, agreements, resolution or board of directors, resolution of shareholders, payment proof, etc. in accordance with item 4 in Article 7 of this administrative measure in respect of other cases of China-source income before this declaration, the non-resident taxpayer is not required to provide the same supervising tax authority with duplicate information. But the non-resident taxpayer shall inform the supervising tax authority the time when he submitted the aforesaid declaration for treaty treatments.

第十条 按本办法规定填报或报送的资料应采用中文文本。相关资料原件为外文文本的，应当同时提供中文译本。非居民纳税人、扣缴义务人可以以复印件向税务机关提交本办法第七

条第三项至第五项规定的相关证明或资料，但是应当在复印件上标注原件存放处，加盖报告责任人印章或签章，并按税务机关要求报验原件。

Article 10

The information stated in or provided with the tax declaration in accordance with this administrative measure shall be in the Chinese language. If the original documents are written in a foreign language, the non-resident taxpayer shall provide the supervising tax authority with the Chinese translation. The non-resident taxpayer or the tax withholding agent may provide the tax authority with photocopies of the documents that are required under items 3 to 5 in Article 7 of this administrative measure. However, they should indicate in the photocopies the location where the original copies of documents are kept. The documents shall be stamped or signed by the responsible person, and made available for inspection upon request by the tax authority.

第十一条 非居民纳税人自行申报的，应当就每一个经营项目、营业场所或劳务提供项目分别向主管税务机关报送本办法规定的报告表和资料。

源泉扣缴和指定扣缴情况下，非居民纳税人有多个扣缴义务人的，应当向每一个扣缴义务人分别提供本办法规定的报告表和资料。各扣缴义务人在依协定规定扣缴时，分别向主管税务机关报送相关报告表和资料。

Article 11

In case that the non-resident chooses to declare the tax on its own, he should provide the supervising tax authority with the declaration forms and information as required by this administrative measure in respect of each operating project, place of operation, or place where the services are rendered.

In case that the taxes are withheld at source or by designated agents, the non-resident taxpayer, if there are more than one tax withholding agent, shall provide each agent with the materials and declaration forms as required by this administrative measure. Each of the tax withholding agents shall submit the material and information to the supervising tax authority in discharging his obligation to withhold taxes in accordance with the law.

第十二条 非居民纳税人对本办法第七条规定报告表填报信息和其他资料的真实性、准确性负责。扣缴义务人根据非居民纳税人提供的报告表和资料依协定规定扣缴的，不改变非居民纳税人真实填报相关信息和提供资料的责任。

Article 12

The non-resident taxpayer shall bear responsibility for the genuineness and accuracy of the information in the declaration forms as required by Article 7 of this administrative measure. In spite of the fact that the tax withholding agent withholds taxes according to the declaration form and the materials, as provided by the non-resident taxpayer, the non-resident taxpayer shall bear the responsibility for the genuineness and accuracy of the information declared and materials provided.

第十三条 非居民纳税人发现不应享受而享受了协定待遇，并少缴或未缴税款的，应当主动向主管税务机关申报补税。

Article 13

In case that the non-resident taxpayer finds that he should not have received the treaty treatment he did and thus paid less or no taxes, the non-resident taxpayer shall make declaration to the tax authority and pay the under declared taxes on his own.

第十四条 非居民纳税人可享受但未享受协定待遇，且因未享受协定待遇而多缴税款的，可在税收征管法规定期限内自行或通过扣缴义务人向主管税务机关要求退还，同时提交本办法第七条规定的报告表和资料，及补充享受协定待遇的情况说明。

主管税务机关应当自接到非居民纳税人或扣缴义务人退还申请之日起 30 日内查实，对符合享受协定待遇条件的办理退还手续。

Article 14

In case that the non-resident taxpayer should have received the treaty treatment but he did not, and paid more taxes than as with treaty treatment, he may request a refund from the supervising tax authority within the time period under the PRC tax administration and collection law by providing the supervising tax authority with the declaration form and materials as required by Article 7 in this administrative measure, and statements setting out his entitlement to the treaty treatment.

The supervising tax authority shall conduct an investigation on the over-payment within 30 days after the receipt of application for refund by the non-resident taxpayer or the tax withholding agent, and make the refund to the applicant if the conditions for treaty treatments are satisfied.

第十五条 非居民纳税人在享受协定待遇后，情况发生变化，但是仍然符合享受协定待遇条件的，应当在下一次纳税申报时或由扣缴义务人在下一次扣缴申报时重新报送本办法第七条规定的报告表和资料。

非居民纳税人情况发生变化，不再符合享受协定待遇条件的，在自行申报的情况下，应当自情况发生变化之日起立即停止享受相关协定待遇，并按国内税收法律规定申报纳税。在源泉扣缴和指定扣缴情况下，应当立即告知扣缴义务人。扣缴义务人得知或发现非居民纳税人不再符合享受协定待遇条件，应当按国内税收法律规定履行扣缴义务。

Article 15

Where the non-resident taxpayer having received treaty treatment has a change in circumstances but the change does not the condition that would affect his entitlement to the treaty treatment, he should submit the information as required by Article 7 of this administrative measure the next time he makes the tax declaration or the tax withholding agent withholds the taxes.

Where the non-resident taxpayer is no longer entitled to treaty treatment due to a change in the

conditions, he should stop receiving the treaty treatment from the day the change in conditions occurs and declare the taxes in accordance with the domestic tax laws. Where the taxes are withheld at source or by designated agents, the non-resident taxpayer should inform the tax withholding agent of the change in conditions for receiving treaty treatment. The tax withholding agent shall withhold tax in accordance with the domestic tax laws if it has found that the non-resident taxpayer is no longer eligible for treaty treatments.

第三章 税务机关后续管理

Post-declaration supervision by tax authority

第十六条 各级税务机关应当通过加强对非居民纳税人享受协定待遇的后续管理，准确执行税收协定和国际运输协定，防范协定滥用和逃避税风险。

Article 16

The tax authorities at various levels shall strengthen the post-declaration supervision over the treaty treatment the non-resident taxpayer is receiving, act in strict compliance with the provisions of the tax treaty and double tax agreements for international transportation services, and prevent the abuses of tax treaty provision and risks of tax avoidance and evasion.

第十七条 主管税务机关在后续管理或税款退还查实工作过程中，发现依据报告表和资料不足以证明非居民纳税人符合享受协定待遇条件，或非居民纳税人存在逃避税嫌疑的，可要求非居民纳税人或扣缴义务人限期提供其他补充资料并配合调查。

Article 17

If, in the course of post-declaration supervision or conducting audits on tax refunds, the supervising tax authority finds that the declaration form and materials are not good enough to satisfy the conditions for treaty treatment, or suspicious of tax avoidance and evasion, it can request the non-resident taxpayer or the tax withholding agent to provide additional information within a prescribed period of time and cooperate with investigative work.

第十八条 非居民纳税人、扣缴义务人应配合税务机关进行非居民纳税人享受协定待遇的后续管理与调查。非居民纳税人、扣缴义务人拒绝提供相关核实资料，或逃避、拒绝、阻挠税务机关进行后续调查，主管税务机关无法查实是否符合享受协定待遇条件的，应视为不符合享受协定待遇条件，责令非居民纳税人限期缴纳税款。

Article 18

Non-resident taxpayers and the tax withholding agents shall cooperate with the tax authorities on the post-declaration supervision and investigation on the treaty treatments that the non-resident taxpayer has been receiving. If the non-resident taxpayer or the tax withholding agent refuses to provide the tax authority with information for examination purposes or he avoids, refuses or prevents the post-declaration supervision by the tax authority in ways that the tax authority in-charge cannot verify whether the non-resident taxpayer is entitled to the treaty treatments, the tax authority in-charge shall consider that the non-resident taxpayer cannot

satisfy the conditions for treaty treatment, and shall order the non-resident taxpayer to pay the taxes within the prescribed time period.

第十九条 主管税务机关在后续管理或税款退还查实工作过程中，发现不能准确判定非居民纳税人是否可以享受协定待遇的，应当向上级税务机关报告；需要启动相互协商或情报交换程序的，按有关规定启动相应程序。

The supervising tax authority, if it cannot determine whether the non-resident taxpayer is entitled to treaty treatment in the course of post-declaration supervision or conducting audits on tax refund cases, shall report to the tax authority at a higher level. Where there is a case for mutual agreement procedures or exchange of information under the tax treaties concluded, the higher tax authority shall proceed with the initiation of the relevant procedures.

第二十条 本办法第十四条所述查实时间不包括非居民纳税人或扣缴义务人补充提供资料、个案请示、相互协商、情报交换的时间。税务机关因上述原因延长查实时间的，应书面通知退税申请人相关决定及理由。

The investigation period as stated in Article 14 of this administrative measure shall not include the time spent on requesting additional information from the non-resident taxpayer or tax withholding agent, request for directions from the tax authority at a higher level, mutual agreements and exchange of information that is provided under tax treaties. The tax authority shall inform the applicant for tax refunds and the reasons for its decision in writing if the investigation periods have been extended.

第二十一条 主管税务机关在后续管理过程中，发现非居民纳税人不符合享受协定待遇条件而享受了协定待遇，并少缴或未缴税款的，应通知非居民纳税人限期补缴税款。

非居民纳税人逾期未缴纳税款的，主管税务机关可依据企业所得税法从该非居民纳税人来源于中国的其他所得款项中追缴该非居民纳税人应纳税款，或依据税收征管法的有关规定采取强制执行措施。

Article 21

The supervising tax authority, if it finds that the non-resident taxpayer should not have received the treaty treatment and thus has paid less or no taxes in the course of carrying out the post-declaration supervisory work, shall notify the non-resident taxpayer to make good the deficiency within a prescribed period of time.

In case that the non-resident taxpayer has failed to pay the taxes on time, the supervising tax authority can collect the tax payable by the non-resident taxpayer from other income that is derived by that non-resident taxpayer from other sources in China in accordance with the provisions in the PRC Corporate Income Tax Law, or implement the tax enforcement procedure in accordance with the relevant provisions in the PRC Tax Administration and Collection Law.

第二十二条 主管税务机关在后续管理过程中，发现需要适用税收协定或国内税收法律规定中的一般反避税规则的，可以启动一般反避税调查程序。

Article 22

The supervising tax authority, in the course of conducting post-declaration supervisory work, finds that there is a case for the application of tax avoidance rules under the provisions of double tax treaties or domestic tax law, can initiate the general anti-tax avoidance investigation procedure.

第二十三条 主管税务机关应当对非居民纳税人不当享受协定待遇情况建立信用档案，并采取相应后续管理措施。

Article 23

The supervising tax authority shall establish a creditworthiness database relating to the non-resident taxpayers who have received treaty treatment in a dishonesty manner, and adopt appropriate procedures for post-declaration supervising work.

第二十四条 非居民纳税人、扣缴义务人对主管税务机关作出的涉及本办法的各种处理决定不服的，可以按照有关规定申请行政复议、提起行政诉讼。

非居民纳税人对主管税务机关作出的与享受税收协定待遇有关处理决定不服的，可以依据税收协定提请税务主管当局相互协商。非居民纳税人提请税务主管当局相互协商的，按照税收协定相互协商程序条款及其有关规定执行

Article 24

Where the non-resident taxpayer or the tax withholding agent is not satisfied with the decisions of the supervising tax authority made under this administrative measure, it can take action against the supervising tax authority by seeking an administrative review under the PRC Administrative Review Law or a judicial review under the PRC administrative Procedure Law.

The non-resident taxpayer, if not satisfied with the decision by the supervising tax authority on the treaty treatment that the non-resident taxpayer has received, may request the supervising tax authority to initiate the mutual agreement procedure under the tax treaty. If the non-resident taxpayer does so, the authority shall proceed in accordance with the mutual agreement procedures and its relevant provisions.

第二十五条 税收协定、国际运输协定或国家税务总局与税收协定或国际运输协定缔约对方主管当局通过相互协商形成的有关执行税收协定或国际运输协定的协议（以下简称主管当局间协议）与本办法规定不同的，按税收协定、国际运输协定或主管当局间协议执行。

Article 25

In case that there are conflicts between the double tax treaties, the double tax agreements for international transportation services or mutual agreements reached by the State Administration of Taxation with the counter-parties of the double tax treaties or double tax agreement for international transportation services (called “the agreements reached among the supervising authorities” thereafter) and the provisions under this administrative measures, the double tax

treaties, the double tax agreement of international transportation services or the agreements reached among the supervising authorities shall take precedence over this administrative measure.

第二十六条 本办法自 2015 年 11 月 1 日起施行。《国家税务总局关于印发〈非居民享受税收协定待遇管理办法（试行）〉的通知》（国税发〔2009〕124 号）、《国家税务总局关于〈非居民享受税收协定待遇管理办法（试行）〉有关问题的补充通知》（国税函〔2010〕290 号）、《国家税务总局关于执行〈内地和香港特别行政区关于对所得避免双重征税和防止偷漏税的安排〉有关居民身份认定问题的公告》（国家税务总局公告 2013 年第 53 号）、《国家税务总局关于发布〈非居民企业从事国际运输业务税收管理暂行办法〉的公告》（国家税务总局公告 2014 年第 37 号）第十一条至第十五条以及《国家税务总局关于〈内地和香港特别行政区关于对所得避免双重征税和防止偷漏税的安排〉有关条文解释和执行问题的通知》（国税函〔2007〕403 号）的有关内容同时废止（详见附件 11）。

Article 26

This administrative measure shall take effect on the 1st day of November 2015. The SAT circular Guo Shui Fa [2009] 124, Guo Shui Han [2010] 290, the notice issued under SAT decree No. 53 of 2013, Clauses 11 to 15 of the notice issued under SAT decree No. 37 of 2014, and the SAT circular Guo Shui Han [2007] No. 403 shall be repealed on the same date.

第二十七条 本办法施行之日前，非居民已经按照有关规定完成审批程序并准予享受协定待遇的，继续执行到有效期期满为止。本办法施行前发生但未作税务处理的事项，依照本办法执行。

Article 27

The treaty treatments on which the non-resident taxpayer has obtained approval before and up to the effective date of this administrative measure shall continue to take effect until they expire. The tax matters arising before this administrative measure and having not been dealt with shall be dealt with in accordance with this administrative measure.

The State Administration of Taxation

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