Annex 2

**Application Form for the**

***Certificate of Tax Residency***

Applicant information：Enterprise：□ Individual：□

Specific requirements for the format of the *Certificate of Tax Residency* : Yes□ No□

Purpose of application: □ For treaty purposes

□ For non-treaty purposes Remarks：

|  |  |
| --- | --- |
| **Basic Information** | Applicant name (full name)： English name (full name)：Tax identification number:Contact address：Contact phone：Tax authority in charge： |
| **Information Relevant to the Application of the *Certificate of Tax Residency***  | Application year:Applicable jurisdiction:Where the purpose of application is marked as “for treaty purposes”, please provide the following information:Applicable taxpayer’s name: Proposed treaty name:Proposed treaty provisions:Proposed treaty benefits-related income amount:Estimated tax reduction or exemption amount: |
| **Enterprise Applicants** | Country (Region) of registration:For resident enterprises determined by effective management, please provide the following information:Approval document number:Location of effective management:Where the applicant is the Chinese head office of a tax resident enterprise and requires the *Certificate* to reflect its legal relationship with domestic and overseas branches, please provide the following information:Taxpayer’s name of domestic branch:Tax identification number of domestic branch:Taxpayer’s name of overseas branch:Country (Region) of overseas branch:Taxpayer’s name of partnership registered within China: Tax identification number of partnership registered within China: |
| **Individual Applicants** | Nationality (Region): Whether the individuals are domiciled in China: Yes □ No □ For individuals who are not domiciled in China, whether the aggregate days of residence in China during the application year meet the provisions of *Individual Income Tax Law of the People’s Republic of China* and other relevant regulations: Yes □ No □Where the applicant is the Chinese resident owner and requires the *Certificate* to reflect its legal relationship with individual businesses registered within China, or individually owned enterprises registered within China, or partnerships registered within China, please provide the following information:Taxpayer’s name of the individual business registered within China:Tax identification number of the individual business registered within China:Taxpayer’s name of the individually owned enterprise registered within China:Tax identification number of the individually owned enterprise registered within China:Taxpayer’s name of the partnership registered within China:Tax identification number of the partnership registered within China: |
| Declaration:This form is completed in accordance with national tax laws, regulations, and relevant provisions. The applicant assumes full responsibility for the authenticity, accuracy, and completeness of the information provided and the attached documents.Applicant (Signature or Seal): \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_\_ Month \_\_\_ Day\_\_\_\_\_ Year |
| Signed by:Type of ID:ID number:Agency stamp:Agency unified social credit code: | Accepted by:Accepting tax authority stamp:Date of acceptance: \_\_\_ Month \_\_\_ Day\_\_\_\_\_ Year |

**Instructions for the Application Form**

**for the *Certificate of Tax Residency***

1. **Scope of Application**

Applicants (enterprises or individuals) shall complete this form when applying forthe *Certificate of Tax Residency* for any calendar year in which they qualify as Chinese tax residents. Tax residents include resident enterprises and resident individuals.

A resident enterprise is defined as an enterprise established legally within China in accordance with *Enterprise Income Tax Law of the People's Republic of China* and its *Implementation Regulations*, or an enterprise that is established under foreign (regional) laws but has its place of effective management located within China.

A resident individual refers to an individual who is domiciled in China, or who is not domiciled in China but has resided in China for aggregate days within a tax year that meet the relevant regulations in accordance with the provisions of *Individual Income Tax Law of the People's Republic of China* and its *Implementation Regulations*, among other relevant regulations. Having a domicile in China refers to habitually residing in China due to household registration, family, or economic interests.

1. **Header Items**

**(1) Applicant Information:** Select based on the applicant’s identity.

**(2) Specific Requirements for the format of the *Certificate of Tax Residency*:** Select based on whether the other party’s competent authority has specific requirements for the format ofthe *Certificate of Tax Residency*.

**(3) Purpose of Application:** Select the purpose of the application based on whether it is for treaty purposes or for non-treaty purposes. When selecting “non-treaty purposes”, specific purposes must be specified in the “Remarks” section.

1. **Completion of Form Columns**

 **(1) Basic Information**

**a. Applicant name (full name):** For individual applicants, enter the individual’s full name; for enterprise applicants, enter the enterprise name. The applicant name (full name) here is the “Taxpayer’s Name” on the *Certificate of Tax Residency*

**b. English name (full name):** Enter when it is necessary to display the applicant’s English name on the *Certificate of Tax Residency*. The English name must exactly match the one stated on the applicant’s official legal documents.

**c. Tax identification number:** For enterprise applicants, enter the enterprise’s tax identification number or unified social credit code; for individual applicants, enter the “identity number” as shown on the People’s Republic of China Resident Identity Card if they have a Chinese citizen identity number, or the tax identification number assigned by the tax authority in charge if they do not.

**d. Name of the tax authority in charge:** Enter the name of the applicant’s tax authority in charge.

For enterprises, it is the tax authority in charge of the enterprise income tax; for overseas-registered Chinese-controlled resident enterprises, it is the tax authority in charge of the main investor’s registration location in China.

For individual applicants, if they have completed the annual comprehensive income tax reconciliation for the application year, it is the tax authority in charge responsible for the reconciliation; if not, it is the tax authority in charge of the employer or the employment place for the application year. If there are multiple employers, the applicant shall choose one. If there are no employers, it is the tax authority in charge of the place of domicile, habitual residence, or the main source of income for the application year. For Chinese resident owners, investors or partners, when it is necessary to reflect their relationship collectively with individual businesses registered within China, individually owned enterprises registered within China and partnerships registered within China on the *Certificate* of *Tax Residency*, it is the tax authority in charge where the individual business registered within China, individually owned enterprises registered within China and partnerships registered within China is managed and operated.

**(2) Information Relevant to the Application of the *Certificate of Tax Residency***

**a. Application year:** The calendar year for which the applicant is applying to be qualified as a Chinese tax resident.

**b. Applicable jurisdiction:** The country (region) where the applicant intends to use the *Certificate of Tax Residency*.

**c. Applicable taxpayer’s name:** To be entered if the application purpose is “for treaty purpose”. Enter the name of the applicable taxpayer (enterprise or individual) with whom the applicant has business dealings related to this *Certificate of Tax Residency*. If there are two or more applicable taxpayers, additional lines shall be added to enter the information.

**d. Proposed treaty name:** To be entered if the application purpose is“for treaty purposes”. Enter the name of the treaty applicants intend to apply. If there are two or more treaties, additional lines shall be added to enter the information.

**e. Proposed treaty provisions:** To be entered if the application purpose is “for treaty purposes”. Enter the treaty provisions the applicant intends to apply, including dividends, interest, royalties, permanent establishment and business profits, property income, international transport, independent personal services, dependent personal services (employment income), pensions, government services, teachers and researchers, students, other income, and international transport agreement tax provisions, etc. If there are two or more articles, additional lines shall be added to enter the information.

**f. Proposed treaty benefits-related income amount:** To be entered if the application purpose is “for treaty purposes”. Enter the amount of income that the applicant has obtained or will obtain under the treaty related to this *Certificate of Tax Residency*. The proposed treaty-benefit income amount corresponding to the treaty article shall be entered on each line. For Chinese resident partners of a partnership registered within China, enter the income amount that Chinese resident partners are entitled to according to the partnership agreement or distribution agreement. Income amounts in foreign currencies shall be converted to Renminbi (RMB) using the central parity rate on the date of the application. The unit is RMB yuan. If there are two or more articles, additional lines shall be added to enter the information.

**g. Estimated tax reduction or exemption amount:** To be entered if the purpose of application is “for treaty purposes”. Enter the amount of tax that the applicant intends to enjoy treaty benefits and is expected to be reduced or exempted from in the contracting state under this *Certificate of Tax Residency*, which is the difference between the tax payable calculated according to the laws of the contracting state and the tax payable calculated according to the treaty. The estimated tax reduction or exemption amount corresponding to the treaty article shall be entered on each line. Tax reduction or exemption amount in foreign currency shall be converted to Renminbi (RMB) using the central parity rate on the date of the application. The unit is RMB yuan. If there are two or more articles, additional lines shall be added to enter the information.

**(3) For Enterprise Applicants**

**a. Approval document number and Location of effective management:** To be entered by enterprises resident identified in accordance with *Enterprise Income Tax Law of the People’s Republic of China* and its *Implementation Regulations*, as well as *Circular of the State Taxation Administration on the Identification of Resident Enterprises for Overseas-Registered Chinese-Controlled Enterprises Based on the Actual Management Standard* (State Taxation Administration Announcement No. 82 of 2009), *Announcement of the State Taxation Administration on Issuing the Proposed Administrative Measures for the Enterprise Income Tax for Overseas-Registered Chinese-Controlled Resident Enterprises* (State Taxation Administration Announcement No. 45 of 2011), etc.

**b. Taxpayer’s name and Tax identification number of domestic branches, Taxpayer’s Name and Country (Region) of overseas branches:** To be entered when the Chinese head office applies and it is necessary to reflect its relationship with domestic and overseas branches on the *Certificate of Tax Residency*,

**c. Taxpayer’s name and Tax identification number of the partnership registered within China:** To be entered when a Chinese resident partner applies and it is necessary to reflect the relationship with the partnership registered within China on the *Certificate of Tax Residency.*

**(4) For Individual Applicants**

**a. Whether the individual is domiciled in China:** To be determined by the applicant in accordance with *Individual Income Tax Law of the People's Republic of China* and its *Implementation Regulations*.

b. **For individuals who are not domiciled in China, whether the aggregate days of residence in China during the application year meet the provisions of *Individual Income Tax Law of the People’s Republic of China* and other relevant regulations:** To be determined by the applicant in accordance with *Individual Income Tax Law of the People’s Republic of China* and its *Implementation Regulations*.

**c. Taxpayer’s name and Tax identification number of the individual business registered within China:** To be entered when a Chinese resident owner applies and it is necessary to reflect the relationship with the individual business registered within China on the *Certificate of Tax Residency.*

**d. Taxpayer’s name and Tax identification number of the individually owned enterprise registered within China:** To be entered when a Chinese resident investor applies and it is necessary to reflect the relationship with the individually owned enterprise registered within China on the *Certificate of Tax Residency.*

**e. Taxpayer’s name and Tax identification number of the partnership registered within China:** To be entered when a Chinese resident partner applies and it is necessary to reflect the relationship with the partnership registered within China on the *Certificate of Tax Residency.*