

PUBLIC FILE

P.R.China

Quarterly Declaration Form of Income Tax for Foreign-invested Enterprises and Foreign Enterprises (B-BB1)

ID No. of Taxpayer:

Administration Code:

Taxable Year

YYYY-MM-DD

to

YYYY-MM-DD Unit: RMB Yuan

Enterprise Name	Hongkong, Macau, Taiwan		P.C.	Tel:
Address	Starting Date of Production, Operation		Code and Name of Enterprise Nature	
Code and Name of the Industry	The year in which enterprise made profit		Bank account No. and Bank name	
Items	Amount on Book	Declared amount as per laws	Remarks	
Calculation of checked taxable income tax	1. Total income			
	2. Profit margin checked by tax authority (%)			
	3. Taxable income $3=1*2$			
Taxable income by converting outlay	4. Total outlay			
	5. Income converted			
	6. Profit margin checked by tax authority (%)			
Calculation of taxable enterprise income tax	7. Taxable income $7=5*6$			
	8. Applicable rate (%)			
	9. Amount of enterprise income tax to be paid $9=3*8$ or $7*8$			
	10. Actual levying rate (%)			
	11. Actual income tax $11=3*10$ or $7*10$			
Calculation of local income tax	12. Income tax reduced(exempted) $12=9-11$			
	13. Applicable rate (%)			
	14. Local income tax to be paid $14=3*13$ or $7*13$			
	15. Actual levying rate (%)			
Calculation of income tax prepaid	16. Actual local income tax to be paid $16=3*15$ or $7*15$			
	17. Local income tax reduced(exempted) $17=14-16$			
	18. Enterprise income tax prepaid before this quarter			
	19. Local income tax prepaid before this quarter			
	20. Enterprise income tax prepaid for the year $20=11+18$			
	21. Local income tax prepaid for the year $21=16+19$			
Announcement	Taxpayer hereby announce: The information in the declaration form is filled in as per the stipulations of the Income Tax Law of the People's Republic of china for Enterprises with Foreign Investment and Foreign Enterprises. It is accurate, reliable and complete.			
	Signature of the announcer			

Signature of financial principal

Date of receipt by

Signature of agent declarer

Chop of enterprise

Recipient

Date of Filing:
Chop of Tax

Printed by SAT

P.R.China

Annual Declaration Form of Income Tax for Foreign-invested Enterprises and Foreign Enterprises (B)

ID No. of Taxpayer:

Administration Code:

Taxable Year

YYYY-MM-DD

to

YYYY-MM-DD

Unit: RMB Yuan

Enterprise Name		Hongkong, Macau, Taiwan		P.C.		Tel:	
Address		Starting Date of Production, Operation		Code and Name of Enterprise Nature			
Code and Name of the Industry		The year in which enterprise made profit		Bank account No. and Bank name			
Items		Amount on Book		Declared amount as per laws		Remarks	
Calculation of checked taxable income tax	1.	Total income					
	2.	Profit margin checked by tax authority (%)					
	3.	Taxable income 3=1*2					
Taxable income by converting outlay	4.	Total outlay					
	5.	Income converted					
	6.	Profit margin checked by tax authority (%)					
Calculation of taxable enterprise income tax	7.	Taxable income 7=5*8					
	8.	Applicable rate (%)					
	9.	Amount of enterprise income tax to be paid 9=3*8 or 7*8					
	10.	Actual levying rate (%)					
Calculation of local income tax	11.	Actual income tax 11=3*10 or 7*10					
	12.	Income tax reduced(exempted) 12=9-11					
	13.	Applicable rate (%)					
	14.	Local income tax to be paid 14=3*13 or 7*13					
Calculation of income tax to be made up (refunded)	15.	Actual levying rate (%)					
	16.	Actual local income tax to be paid 16=3*15 or 7*15					
	17.	Local income tax reduced(exempted) 17=14-16					
	18.	Enterprise income tax prepaid for the year					
Announcement	19.	Local income tax prepaid for the year					
	20.	Enterprise income tax to be made up (refunded) 20=11-18					
	21.	Local income tax to be made up (refunded) 21=16-19					
	22.	Total income tax to be made up (refunded) 22=20+21					
Announcement	Taxpayer hereby announce: The information in the declaration form is filled in as per the stipulations of the Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises. It is accurate, reliable and complete. Signature of the announcer						

Signature of financial principal

Signature of agent declarer

Date of Filing:

Date of receipt by tax authority

Chop of enterprise
Recipient

Chop of Tax Authority

P.R.China

Quarterly Declaration Form of Income Tax for Foreign-invested Enterprises and Foreign Enterprises (A-AA1)

ID No. of Taxpayer:

Administration Code:

Taxable Year YYYY-MM-DD to YYYY-MM-DD Unit: RMB Yuan

Enterprise Name		Hongkong, Macau, Taiwan		P.C.		Tel:	
Address		Starting Date of Production, Operation		Code and Name of Enterprise Nature			
Code and Name of the Industry		The year in which enterprise made profit		Bank account No. and Bank name			
Items		Amount on Book		Declared amount as per laws		Remarks	
Income	1. Sales revenue						
Calculation of taxable income	2. Profit (loss) of this quarter						
	3. Amount for covering previous quarters' losses as stipulated						
	4. Amount for covering previous years' losses as stipulated						
	5. Taxable income of this quarter 5=2-3-4						
Calculation of enterprise income tax	6. Applicable rate (30%, 24%, 15%)						
	7. Amount of enterprise income tax 7=5*6						
	8. Actual levying rate (%)						
	9. Actual income tax 9=5*8						
Calculation of local income tax	10. Income tax reduced(exempted) 10=7-9						
	11. Applicable rate (3%)						
	12. Local income tax to be paid 12=5*11						
	13. Actual levying rate (%)						
Calculation of income tax prepaid	14. Actual local income tax to be paid 14=5*13						
	15. Local income tax reduced(exempted) 15=12-14						
	16. Enterprise income tax prepaid for this quarter						
	17. Local income tax prepaid for this quarter						
Announcement	18. Enterprise income tax prepaid for the year 18=9+16						
	19. Local income tax prepaid for the year 19=14+17						
Announcement	Taxpayer hereby announce:The information in the declaration form is filled in as per the stipulations of the Income Tax Law of the People's Republic of china for Enterprises with Foreign Investment and Foreign Enterprises. It is accurate, reliable and complete. Signature of the announcer						

Signature of financial principal
Date of receipt by tax authority

Signature of agent declarer
Chop of enterprise
Recipient

Date of Filing:
Chop of Tax Authority

Printed by SAT

P.R.China

Annual Declaration Form of Income Tax for Foreign-invested Enterprises and Foreign Enterprises (A)

ID No. of Taxpayer:

Administrative Code:

Taxable Year YYYY MM DD to YYYY MM DD

Unit: RMB Yuan

Enterprise Name	Taxable Year		Province, Municipality, Taiwan	PC	Tel
Address	Starting Date of Production, Operation		Code and Name of Enterprise Name		
Code and Name of the Industry	The year in which enterprise made profit		Bank account No. and Bank name		
Items		Amount on Book	Declared amount per lines		Remarks
Calculation of Income					
1. Sales revenue					
2. Sales cost					
3. Taxes and additions of major operations					
Calculation of Deductions					
4. Sales expenses					
5. Administration expenses					
6. Finance and expenses					
7. Profit(loss) of major operations 7=1-2-3					
8. Profit(loss) of other operations					
Calculation of Taxable Income					
9. Net amount of income and expenses from non-operational business					
10. Net amount of other profit(loss)					
11. Total profit(loss) 11=7+8+9+10-4-5-6					
12. Adjustments of other taxable income					
13. Amount for covering previous years' losses as stipulated					
14. Taxable income 14=11+12-13					
15. Deduction of technology development income tax as per the percentage stipulated					
16. Actual Taxable income 16=14-15(a)					
Calculation of Enterprise Income Tax					
17. Applicable rate (30%, 24%, 15%)					
18. Amount of enterprise income tax 18=16*17					
19. Actual levying rate (%)					
20. Actual income tax 20=16*19					
21. Income tax reduced(exempted) 21=18-20					
22. Applicable rate (25%)					
Calculation of Local Income Tax					
23. Local income tax to be paid 23=16*22					
24. Actual levying rate (%)					
25. Actual local income tax to be paid 25=16*24					
26. Local income tax reduced(exempted) 26=23-25					
Calculation of Income Tax to be Made up (refunded)					
27. Actual income tax to be paid 27=20+25					
28. Income tax to be made up abroad					
29. Income tax to be paid theoretically and abroad 29=27+28					
30. Income tax reduced or exempted as per policy					
31. Actual income tax to be paid after reduction or exemption as per policy 31=29-30(a)					
32. Enterprise income tax prepaid for the year					
33. Local income tax prepaid for the year					
34. Income tax actually to be made up (refunded) 34=31-32-33					
35. Enterprise income tax to be made up (refunded) for previous years' profits or losses					
36. Local income tax to be made up (refunded) for previous years' profits or losses					
37. Total income tax to be made up (refunded) for previous years' profits or losses 37=34+35+36					
Announcement					
Taxpayer hereby announces: The information in the declaration form is filed in as per the stipulations of the Income Tax Law of the People's Republic of China for Enterprises with Foreign Investment and Foreign Enterprises. It is accurate, reliable and complete.					
Signature of the announcer:					

Signature of financial principal

Signature of agent doctor

Chop of enterprise

Date of filing:

Date of receipt by tax authority

Receipt

Chop of Tax Authority

Printed by SAT

中华人民共和国
外商投资企业和外国企业所得税年度申报表 (A类)

纳税人识别号:

征收管理码:

纳税年度: 自 年 月 日 至 年 月 日

金额单位: 人民币元

企业名称	地址	经营范围	邮政编码	电话号码
经济行业代码及名称	开始生产、经营日期	经济类型代码及名称	银行名称及账号	
项	目	收入金额	成本费用金额	备 注
收入的计算	1. 主营业务收入			
	2. 主营业务收入			
	3. 主营业务收入及附加			
	4. 营业费用			
	5. 管理费用			
	6. 财务费用			
扣除额的计算	7. 主营业务税金(扣除) 7=1-2-3			
	8. 其他业务税金(扣除) 8			
	9. 营业外收支净额			
	10. 其他扣除净额			
	11. 扣除(合计) 总额 (1+7+8+9+10-4-5-6)			
	12. 其他应税项目调整(减) 额			
	13. 按有关规定补的以前年度亏损额			
	14. 应纳税所得额 14=(11)-12-13			
	15. 技术开发费税前扣除金额			
	16. 实际应纳税所得额 16=14-15=0			
应纳税所得额的计算	17. 适用税率 (30%、24%、15%)			
	18. 应纳税所得额 18=16*17			
	19. 实际征收率 (%)			
	20. 实际应纳税所得额 20=18*19			
	21. 减(免) 企业所得税额 21=18-20			
应纳税地方所得额的计算	22. 适用税率 (3%)			
	23. 应纳税地方所得额 23=18*22			
	24. 实际征收率 (%)			
	25. 实际应纳税地方所得额 25=18*24			
	26. 减(免) 地方所得税额 26=23-25			
应补(退) 所得税额的计算	27. 实际应纳税所得额 27=20+25			
	28. 境外应补所得税			
	29. 境内外实际应纳税所得额 29=27+28			
	30. 按规定减免所得税额			
	31. 扣除政策性减免所得税额后实际应纳税所得额 31=29-30=0			
	32. 全年已预缴企业所得税			
	33. 全年已预缴地方所得税			
	34. 实际应补(退) 所得税额 34=(31)-32-33			
	35. 以前年度结转应补(退) 企业所得税			
	36. 以前年度结转应补(退) 地方所得税			
37. 全年实际应补(退) 所得税额 37=34+35+36				
声 明	郑重声明: 此纳税申报表是根据《中华人民共和国外商投资企业和外国企业所得税法》的规定填报的, 是真实的、完整的。 声明人签字: _____			

会计主管人签字:

代理记账人签字:

企业盖章:

填报日期:

税务机关收到日期:

接收人:

税务机关盖章:

中华人民共和国
外商投资企业和外国企业所得税季度申报表 (A类AA1)

纳税人识别号：
 征收管理码：

纳税年度：自 年 月 日 至 年 月 日

金额单位：人民币元

企业名称	港澳台	邮政编码	电话号码
地址	开始生产、经营日期	经济类型代码及名称	
经济行业代码及名称	开始获利年度	银行名称及帐号	
	项 目	帐数金额	备注
收入额	1、本季主营业务收入		
应纳税所得额的计算	2、本季利润(亏损)额		
	3、按规定可弥补的以前季度亏损额		
	4、按规定可弥补的以前年度亏损额		
	5、本季度应纳税所得额 5=2-3-4		
	6、适用税率(30%、24%、15%)		
应纳税企业所得额的计算	7、应纳税企业所得税额 7=5*6		
	8、实际征收率(%)		
	9、实际应纳税企业所得税额 9=5*8		
	10、减(免)企业所得税额 10=7-9		
应纳地方所得税额的计算	11、适用税率(3%)		
	12、应纳地方所得税额 12=5*11		
	13、实际征收率(%)		
	14、实际应纳地方所得税额 14=5*13		
	15、减(免)地方所得税额 15=12-14		
已预缴所得税额的计算	16、本季度前已预缴企业所得税额		
	17、本季度前已预缴地方所得税额		
	18、本年度已预缴企业所得税额 18=9+16		
	19、本年度已预缴地方所得税额 19=14+17		
声明	声明：此纳税申报表是根据《中华人民共和国外商投资企业和外国企业所得税法》的规定填报的，是真实的、可靠的、完整的。 声明人签字：		

会计主管人签字： 代理申报人签字： 企业盖章： 填报日期：
 税务机关收到日期： 接收人： 税务机关盖章：

国家税务总局监制

中 华 人 民 共 和 国
 外商投资企业和外国企业所得税年度申报表 (B类)

纳税人识别号:

征收管理码:

纳税年度: 自 年 月 日 至 年 月 日

金额单位: 人民币元

企业名称	汇 票 台	邮政编码	电话号码
地 址	开始生产、经营日期	经济类型代码及名称	
经济行业代码及名称	开始获利年度	银行名称及帐号	
项 目	帐 载 金 额	依法申报金额	备 注
核定应纳税所得额的计算	1. 收入总额		
	2. 经税务机关核定的利润率 (%)		
	3. 应纳税所得额 $3=1 \times 2$		
经费支出换算应纳税所得额	4. 经费支出总额		
	5. 换算的收入额		
	6. 经税务机关核定的利润率 (%)		
应纳税所得额的计算	7. 应纳税所得额 $7=5-6$		
	8. 适用税率 (%)		
	9. 应纳税企业所得税额 $9=3 \times 8$ 或 7×8		
	10. 实际征收率 (%)		
	11. 实际应纳税企业所得税额 $11=3 \times 10$ 或 7×10		
应纳税地方所得税额的计算	12. 减 (免) 企业所得税额 $12=9-11$		
	13. 适用税率 (%)		
	14. 应纳税地方所得税额 $14=3 \times 13$ 或 7×13		
	15. 实际征收率 (%)		
	16. 实际应纳税地方所得税额 $16=3 \times 15$ 或 7×15		
应补 (退) 所得税额的计算	17. 减 (免) 地方所得税额 $17=14-16$		
	18. 全年已预缴企业所得税额		
	19. 全年已预缴地方所得税额		
	20. 应补 (退) 企业所得税额 $20=11-18$		
	21. 应补 (退) 地方所得税额 $21=16-19$		
	22. 应补 (退) 所得税额 $22=20+21$		
声 明	谨声明: 此纳税申报表是根据《中华人民共和国外商投资企业和外国企业所得税法》的规定填报的, 是真实的、可靠的、完整的。 声明人签字:		

会计主管人签字:

代理申报人签字:

企业盖章:

声明人签字:

填表日期:

税务机关收到日期:

接收人:

税务机关盖章:

国家税务总局监制

中华人民共和国
外商投资企业和外国企业所得税季度申报表 (B类BB1)

纳税人识别号：
征收管理码：

纳税年度：自 年 月 日 至 年 月 日

金额单位：人民币元

企业名称	港澳台		邮政编码	电话号码
地址	开始生产、经营日期		经济类型代码及名称	
经济行业代码及名称	开始获利年度		银行名称及帐号	
项	目	帐载金额	税法申报金额	备注
核定应纳税所得额的计算	1. 收入总额			
	2. 经税务机关核定的利润率 (%)			
	3. 应纳税所得额 $3=1*2$			
经费支出换算应纳税所得额	4. 经费支出总额			
	5. 换算的收入额			
	6. 经税务机关核定的利润率 (%)			
应纳税企业所得额的计算	7. 应纳税所得额 $7=5+6$			
	8. 适用税率 (%)			
	9. 应纳税企业所得税额 $9=3*8$ 或 $7*8$			
	10. 实际征收率 (%)			
应纳税地方所得额的计算	11. 实际应纳税企业所得税额 $11=3*10$ 或 $7*10$			
	12. 减(免)企业所得税额 $12=9-11$			
	13. 适用税率 (%)			
	14. 应纳税地方所得税额 $14=3*13$ 或 $7*13$			
已预缴所得税额的计算	15. 实际征收率 (%)			
	16. 实际应纳税地方所得税额 $16=3*15$ 或 $7*15$			
	17. 减(免)地方所得税额 $17=14-16$			
	18. 本季度前已预缴企业所得税			
已预缴所得税额的计算	19. 本季度前已预缴地方所得税			
	20. 本年度已预缴企业所得税 $20=11+18$			
	21. 本年度已预缴地方所得税 $21=16+19$			
声明	谨声明：此纳税申报表是根据《中华人民共和国外商投资企业和外国企业所得税法》的规定填报的，是真实的、可靠的、完整的。			

声明人签字：

会计主管人签字：
税务机关收到日期：

代理申报人签字：
报税人

企业盖章：

填表日期：
税务机关盖章：

国家税务总局监制