

*本文本以中文和英文两种文字书写。中文和英文版本若出现不一致，应以英文版本为准。

税收协定声明 – 定义摘要

本文件精选了相关术语定义的摘要，以在填写《税收协定声明》表时为您提供帮助。

有关进一步的信息，请参阅美国联邦税务局网站上的 IRS 通告第 2016-76 号

<https://www.irs.gov/pub/irs-drop/n-16-76.pdf> 或联系您的税务顾问。

术语	定义摘要
受益所有人	受益所有人通常是指必须在纳税申报表的总收入中申报所得的人（个人或实体）。不过，以代持人、代理人或托管人身份收到所得的人不属于受益所有人。
人	“人”（在税务上）包括自然人或法人实体。公司的所有者只要满足其中一项条件，无论是自然人还是法人实体，均有资格享受税收协定优惠。
适用的税收协定	适用的税收协定通常是指美国与客户税收居所地国家/地区之间签订的所得税协定。
第 894 条	《美国税法》第 894 条规定，对于通过被视为合伙企业的实体（或另行视为在财务上透明的实体）取得的所得，符合下列条件的，外国人无权依据美国所得税协定享受任何优惠美国预扣税率：(1) 该项所得依据该外国的税法不视为该人的所得；(2) 该协定未包含将该协定适用于产生自合伙企业的所得的规定；以及 (3) 该外国不对实体向个人分配的收入征税。
<国家/地区>居民	实体在所得税协定意义上的居民身份国家/地区的名称。
优惠限制	优惠限制通常是指所得税协定中的特定条款，其中限制了满足特定条件的人在该协定下可以享受的优惠，包括针对寻求享受协定优惠的实体的业务、居民身份和投资承诺限制。 有关进一步的定义以及优惠限制的相关背景信息，请参阅表格 W-8BEN-E 说明 https://www.irs.gov/pub/irs-pdf/iw8bene.pdf
所得项目	美国来源“等效股息”所得。
免税	通常是指在其税收居民身份国家/地区免税的实体（例如宗教、慈善、教育组织）。此类实体的美国来源股息将享受协定优惠（例如更低的美国股息预扣税）。

协定优惠	通常是指依据美国与客户税收居所地国家/地区之间签订的所得税协定，可享受的更低预扣税率（例如对于股息、利息、特许权使用费）。例如，如果没有协定优惠，美国来源股息将执行 30% 的美国预扣税率；而英国税收居民（即受益所有人）收到的美国来源股息将享受 15% 的优惠股息预扣税。
合格人员	合格人员通常是指有权享受赋予缔约国居民的税收协定优惠的缔约国居民。
政府	如果实体是缔约国或其政治组成部分或地方当局，则必须满足这一条件。
免税养老信托或养老基金	这一条件通常要求信托或基金中超过一半的受益人或参与人是信托或基金本身的居民身份国家/地区的居民。
其他免税组织	这一条件通常要求宗教、慈善、科学、艺术、文化或教育组织中超过一半的受益人、会员或参与人是该组织的居民身份国家/地区的居民。
上市公司	这一条件通常要求公司的主要股份类别主要并定期在其居民身份国家/地区的认可证券交易所上市，而其他协定可能允许在美国或协定国家/地区上市，或在主要经营管理地位于税收居民身份国家/地区时在某些第三方国家/地区上市。
上市公司的子公司	这一条件通常要求公司股份 50% 以上的表决权和价值由五家或以下上市公司直接或间接所有，并且这些公司本身满足上市公司的条件，但前提是所有权链条中的所有公司都位于美国或与该子公司相同的居民身份国家/地区。
满足所有权和税基侵蚀条件的公司	这一条件通常要求公司股份 50% 以上的表决权和价值由居民身份国家/地区与该公司相同的个人、政府、免税实体和上市公司直接或间接所有，但前提是所有权链条中的所有公司都位于同一居民身份国家/地区，并且该公司总收入的不到 50% 直接或间接计入或支付给将在所有权条件上不满足良好股东要求的人。

满足派生利益条件的公司	这一条件通常仅限于北美自由贸易协定、欧洲联盟和欧洲经济区国家的协定，可能适用于全部利益，有可能仅适用于特定的所得项目（利息、股息和特许权使用费）。它通常要求公司股份总计 95% 以上的表决权和价值由七家或以下同等受益人直接或间接所有（最终所有人是欧盟、欧洲经济区或北美自由贸易协定国家的居民并且依据包含在 LOB 条款包含的所有权条件之一，有权享受与其自身与美国之间的协定优惠相同的优惠，股票所有权和税基侵蚀条件除外）。此外，这一条件要求该公司总收入的不到 50% 直接或间接支付给或计入本不属于同等受益人的人。 例如，假设一家英国公司不满足所有权和税基侵蚀条件，但由另一家有权享受协定优惠的英国实体直接或间接所有（例如依据所有权/税基侵蚀条件，或属于英国的上市公司），则该公司也将有权享受“派生”协定优惠。
缔约国	在此背景中，缔约国通常是指与美国签订了所得税协定的国家/地区。
缔约国居民	在此背景中，如果一家法人实体（例如公司）在经营地国家/地区申报和缴纳企业所得税，并且该国与美国签订了所得税协定，则该法人实体属于“缔约国居民”。
有所得税项目满足活跃交易或业务条件的公司	这一条件通常要求公司在其居民身份国家/地区积极开展交易或业务，在该国家/地区的活动与其在美国的活动相比应实质性显著（如果付款方是一家关联方），并且其收入与该交易或业务有关。
收到的有利酌情认定	这一条件要求公司从美国有关当局取得准予享受优惠的有利认定，尽管该公司不满足适用协定中的特定目标 LOB 条件，则其认可享受申请的优惠。 注意：除非协定或技术解释另有明确规定，您不得在有申请的酌情优惠处理期间申请酌情优惠。
其他	对于上文未列出的其他 LOB 条件（例如总部条件），请列明所依据的其他条件。如果协定包含 LOB 条款，则输入不适用。例如，假设您满足美国荷兰所得税协定下的总部条件，则您应在相应的位置填写“总部条件，第 26 条第 (5) 款”。
美国股票	美国股票是指依据美国法律注册成立的任何公司发行的股票，无论其股票在哪个交易所上市。例如，一家在美国注册的公司在美国的证券交易所上市，将被视为美国股票，而一家在巴西注册的公司在美国的证券交易所上市，将不会被视为美国股票。

TREATY STATEMENT – SUMMARY DEFINITIONS

These are selected summaries of defined terms provided to assist you with the completion of the Treaty Statement form.

For further information, please see the IRS website, the IRS Notice 2016-76 <https://www.irs.gov/pub/irsdrop/n-16-76.pdf> or contact your tax advisor.

Term	Definition summary
Beneficial owner	Beneficial owner generally refers to a person (an individual or an entity) who is required to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian.
Persons	The term “persons” (for tax purposes) encompasses either individuals or legal entities. It does not matter if the owner of the company is an individual or a legal entity, as long as they satisfy one of the tests to qualify for treaty benefits.
Applicable tax treaty	Applicable tax treaty generally refers to the income tax treaty in place between the United States and the client’s country of tax residency.
Section 894	Section 894 of the U.S. Tax Code provides that foreign persons are not entitled to any reduced U.S. withholding tax rate under any U.S. income tax treaty on income derived through an entity that is treated as a partnership (or otherwise as fiscally transparent), if: (1) the income is not treated, for purposes of the tax laws in the foreign country, as income of the person; (2) the treaty contains no provision relating to the applicability of the treaty to income derived through a partnership, and (3) the foreign country imposes no tax on the distribution of the income from the entity to the person.
Resident of <country>	The name of the country in which the entity is resident for income tax treaty purposes
Limitation on benefits	Limitation on benefits generally refers to certain provisions within income tax treaties which limit the available benefits under such treaties to those who meet certain conditions, including those related to business, residency and investment commitments of the entity seeking such treaty benefit. For further definitions and background information relating to limitation of benefits, please see Instructions for Form W-8BEN-E https://www.irs.gov/pub/irs-pdf/iw8bene.pdf
Item(s) of income	US source “dividend equivalent” income
Tax exempt	Generally refers to an entity that is exempt from tax (e.g. religious, charitable, educational organization) in its own country of tax residency. Such entities would be eligible for treaty benefits (e.g. reduced US dividend withholding tax) on US sourced dividends.

Treaty Benefits	Generally refers to reduced withholding tax rates (e.g. on dividends, interest, royalties) that are available under income tax treaties between the US and the client's country of tax residence. For example, without treaty benefits, US sourced dividends would be subject to a 30% US withholding tax; however, a UK tax resident (i.e. a beneficial owner)
	receiving a US sourced dividend would be entitled to a reduced 15% dividend withholding tax.
Qualified persons	Qualified persons generally refers to a resident of a contracting state who is entitled to the benefits of the tax treaty otherwise accorded to residents of a contracting state.
Government	This test is met if the entity is the Contracting State, political subdivision, or local authority
Tax-exempt pension trust or pension fund	This test generally requires that more than half the beneficiaries or participants in the trust or fund be residents of the country of residence of the trust or fund itself.
Other tax-exempt organisation	This test generally requires that more than half the beneficiaries, members, or participants of religious, charitable, scientific, artistic, cultural, or educational organisations be residents of the country of residence of the organization.
Publicly-traded corporation	This test generally requires the corporation's principal class of shares to be primarily and regularly traded on a recognised stock exchange in its country of residence, while other treaties may permit trading in either the U.S. or the treaty country, or in certain third countries if the primary place of management is the country of residence.
Subsidiary of publicly traded corporation	This test generally requires that more than 50% of the vote and value of the company's shares be owned, directly or indirectly, by five or fewer companies that are publicly-traded corporations and that themselves meet the publicly-traded corporation test, as long as all companies in the chain of ownership are resident in either the U.S. or the same country of residence as the subsidiary.
Company that meets the ownership and base erosion test	This test generally requires that more than 50% of the vote and value of the company's shares be owned, directly or indirectly, by individuals, governments, tax-exempt entities, and publicly-traded corporations resident in the same country as the company, as long as all companies in the chain of ownership are resident in the same country of residence, and less than 50% of the company's gross income is accrued or paid, directly or indirectly, to persons who would not be good shareholders for purposes of the ownership test.

Company that meets the derivative benefits test	This test is generally limited to NAFTA, EU, and EEA country treaties, and may apply to all benefits or only to certain items of income (interest, dividends, and royalties). It generally requires that more than 95% of the aggregate vote and value of the company's shares be owned, directly or indirectly, by seven or fewer equivalent beneficiaries (ultimate owners who are resident in an EU, EEA, or NAFTA country and are entitled to identical benefits under their own treaty with the U.S. under one of the ownership tests included within the LOB article (other than the stock ownership and base erosion test)). In addition, this test requires that less than 50% of the company's gross income be paid or accrued, directly or indirectly, to persons who would not be equivalent beneficiaries. For example, if the company is a UK corporation that does not meet the ownership and base erosion test, but is directly or indirectly owned by another UK entity that is entitled to treaty benefits (e.g. under the ownership/base erosion test, or is a publicly listed company
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	in the UK), then the company would also be entitled to 'derivative' treaty benefits.
Contracting State	In this context, the term Contracting State generally refers to the country that has entered into an income tax treaty with the United States.
Resident of a contracting state	In this context, a legal entity (e.g. a company) which files corporate income tax returns and pays corporate income taxes in the country where it operates, and where such country has an income tax treaty with the United States in effect, is a "resident of a contracting state".
Company with an item of income that meets the active trade or business test	This test generally requires that the company be engaged in an active trade or business in its country of residence, that its activities in that country be substantial in relation to its U.S. activities, if the payer is a related party, and the income be derived in connection to or incidental to that trade or business.
Favorable discretionary determination received	This test requires that the company obtain a favorable determination granting benefits from the U.S. competent authority that, despite the company's failure to meet a specific objective LOB test in the applicable treaty, it may nonetheless claim the requested benefits. Note: unless a treaty or technical explanation specifically provides otherwise, you may not claim discretionary benefits while your claim for discretionary benefits is pending.
Other	For other LOB tests that are not listed above (e.g., a headquarters test), identify the other test relied upon, or enter N/A if the treaty has no LOB article. For example, if you meet the headquarters test under the USNetherlands income tax treaty, you should write "Headquarters test, Article 26(5)" in the space provided.

U.S. equities	US equity refers to equity issued by any company incorporated under the laws of the United States, regardless of exchange where the equity may be listed. For example, a US incorporated company listed in the Australian stock exchange would be considered a US equity, while a Brazilian incorporated entity listed in a US stock exchange would not be considered a US equity.
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