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https://www.100test.com/kao_ti2020/165/2021_2022__E7_A8_8E_E6_94_B6_E8_8B_B1_E8_c92_165933.htm 我的境外收入纳税吗

？ Do I pay tax on my income sourced from Japan ? 纳税人：我是日本ABC公司北京代表处首席代表。请问我在日本的收入在中国纳税吗？ Taxpayer : excuse me , I am the chief representative office Beijing representative office of ABC company in JAPAN .my question is whether I should pay personal income tax on my income sourced from Japan ? 税务局：这取决于您在中国呆多久。 Tax official : well , it depends on how long you have been in china . 纳税人：能详细解释一下吗？ Taxpayer : can you explain it in detail ? 税务局：在中国境内居住不满一年的外国公民，只就境内收入纳税，境外收入不纳税。 Tax official : yes , I will try . any individual who has resided in china for less than one year will be subject to tax only on his income sourced from china . 纳税人：如果满一年呐？ taxpayer if I will have resided in china for a full year , what will happen ? 税务局：首先，满一年的概念是在一个历年中，在境内居住满365天，不扣除临时离境天数。 Tax official : at first , the concept of the full year means that anybody have resided in china for full 365 days , not accounting temporary absence . 纳税人：什么是临时离境？ Taxpayer : what is the meaning of the temporary absence ? 税务局：指一次性离境不超过30天，多次离境累计不超过90天。 Tax official : the temporary absence means that any individual has left china for less than 30 days at a time or for less than 90 days at

several times . 纳税人：我明白了。 taxpayer：I see. 税务局：如果住满1年但不超过5年，境外收入只就境内支付的部分征税。 Tax official：any individual who has resided in china for more than one year but less than 5 years，the part paid by a foreign employer and attributable to service outside china is exempt . 纳税人：如果超过5年呐？ Taxpayer：if I will have resided in china for more than 5 years？ 税务局：那要看你第六年的具体情况 Tax official：it depends on different condition in the sixth year. 纳税人：能解释一下吗？ Taxpayer：can you explain it？ 税务局：如果连续在华超过5年，从第6年起在中国住满1年的，境外收入要全部在中国纳税。不满1年的，境外收入不纳税；短于90天的，要从新计算5年的期限。 Tax official：if you have resided in china for another full year after residing in china for 5 years successively，your income sourced from both Japan and china will be subject to the tax . otherwise the income sourced from JAPAN is exempt. If less than 90 days，the period of five year will be recounted. 纳税人：我是日本国的公民，如果按两国的法律我的境内、境外收入都要纳税的话，怎么办？ Taxpayer：my nationality is Japan，if I must pay tax on all sources of income in both China and Japan，what should I do？ 税务局：您可提供详细情况，由两国税务当局协商解决。 Tax official：in this case，you should provide the detail information and subject to the solution made by the two countries . 纳税人：我对您的解释很满意。 taxpayer：I appreciate your explanation. 100Test 下载频道开通，各类考试题目直接下载。详细请访问 www.100test.com