Measures for the Administration of Tax Registration of the PRC

Dan Young Business Consultancy — www.danyoungcpa.com

Unofficial English translation prepared for reference only. The official Chinese text prevails.

Contents

Table of Contents 1

Chapter I — General Provisions 2

Chapter II — Registration for Establishment 2

Chapter III — Registration of Changes 3

Chapter IV — Cancellation of Registration 3

Chapter V — Suspension and Resumption 3

Chapter VI — Outbound Business Registration 3

Chapter VII — Verification of Certificates 3

Chapter VIII — Management of Certificates 4

Chapter IX — Legal Liability 4

Chapter X — Supplementary Provisions 4

Promulgated by Order No. 7 of the State Administration of Taxation on December 17, 2003

Amended in accordance with the Decision of the State Administration of Taxation on Amending the Measures for the Administration of Tax Registration on December 28, 2014

Effective: February 1, 2004

Table of Contents

- Chapter I — General Provisions
- Chapter II — Registration for Establishment
- Chapter III — Registration of Changes
- Chapter IV — Cancellation of Registration
- Chapter V — Suspension and Resumption
- Chapter VI — Outbound Business Registration
- Chapter VII — Verification of Certificates
- Chapter VIII — Management of Certificates

- Chapter IX — Legal Liability
- Chapter X — Supplementary Provisions

Chapter I — General Provisions

Article 1 — These Measures are formulated in accordance with the Law of the People's Republic of China on the Administration of Tax Collection and its Detailed Rules for Implementation for the purposes of strengthening the administration of tax registration, regulating tax registration procedures, and protecting the lawful rights and interests of taxpayers.

Article 2 — Enterprises, branches of enterprises and places of business engaged in production or business operations established by enterprises in other places, individual industrial and commercial households, and public institutions, social organizations, and other entities engaged in production or business operations shall undergo tax registration in accordance with the provisions of the Tax Collection and Administration Law and these Measures. Taxpayers other than those specified in the preceding paragraph shall undergo tax registration in accordance with the provisions, except where they are not required to undergo tax registration as prescribed by the tax authorities.

Article 3 — The State Administration of Taxation shall be responsible for the nationwide administration of tax registration. Local tax authorities at or above the county level shall, in accordance with the division of duties prescribed by the State Council, be responsible for the administration of tax registration within their respective jurisdictions.

Article 4 — Tax registration shall be subject to the principle of territorial administration. A taxpayer shall, in accordance with the provisions, report to the tax authority at the place where its production or business operations are located or where the tax liability arises to undergo tax registration. Where a taxpayer has multiple places of production or business operations, it shall report separately to the tax authorities at each place to undergo tax registration.

Chapter II — Registration for Establishment

Article 5 — A taxpayer shall, within 30 days of obtaining its business license, apply to the tax authority at the place where its production or business operations are located to undergo tax registration for establishment, and truthfully complete the tax registration form. For a taxpayer that does not need to obtain a business license in accordance with the law, the taxpayer shall, within 30 days of the date on which the tax liability arises, apply to the tax authority at the place where its production or business operations are located to undergo tax registration for establishment.

Article 6 — When undergoing tax registration for establishment, a taxpayer shall submit the following documents and information: (1) the business license or other approved practice certificate issued by the administrative authority for industry and commerce; (2) the relevant contracts, articles of association, and agreements; (3) the certificate of the organization code; (4) the identification documents of the legal representative or person in charge and of the financial officer; and (5) other documents and information required by the tax authorities.

Article 7 — After receiving a taxpayer's application for tax registration for establishment, the tax authority shall examine the documents and information submitted by the taxpayer. For those that are complete and meet the statutory conditions, the tax authority shall issue a tax registration certificate on the spot. For those that fail to meet the conditions, the tax authority shall inform the taxpayer of the reasons.

Article 8 — The tax registration certificate shall include: the name of the taxpayer, the type of tax registration, the taxpayer identification number, the name of the legal representative or person in charge, the address, the registration type, the method of accounting, the scope of production and business operations, and other matters.

Source: https://www.danyoungcpa.com/china-tax-registration-administration-measures-2014/

Chapter III — Registration of Changes

Article 9 — Where a taxpayer's registered tax registration matters change, the taxpayer shall, within 30 days of the date on which the registration of the change is processed with the administrative authority for industry and commerce or other relevant authority, apply to the original tax registration authority to undergo tax registration for the change with the relevant certificates.

Article 10 — Where a taxpayer's registered tax registration matters change without the need to process the registration of the change with the administrative authority for industry and commerce or other relevant authority, the taxpayer shall, within 30 days of the date on which the change occurs, apply to the original tax registration authority to undergo tax registration for the change with the relevant certificates.

Article 11 — The tax authority shall, within 30 days of accepting a taxpayer's application for tax registration for a change, complete the examination. For those that meet the conditions, the tax registration shall be changed. For those that fail to meet the conditions, the reasons shall be explained.

Chapter IV — Cancellation of Registration

Article 12 — Where a taxpayer's business license is revoked or the taxpayer is dissolved, goes bankrupt, is revoked, or its business is terminated for other reasons, the taxpayer shall, within 15 days of the occurrence of such circumstances, apply to the original tax registration authority to cancel its tax registration.

Article 13 — Before undergoing cancellation of tax registration, a taxpayer shall settle all taxes payable, late payment surcharges, and fines with the tax authority, and surrender invoices, tax registration certificates, and other tax documents. The tax authority shall, within 30 days of accepting the taxpayer's application, complete the examination, and for those that meet the conditions, process the cancellation of tax registration.

Chapter V — Suspension and Resumption

Article 14 — A taxpayer whose business is suspended due to special reasons shall, within 10 days of the suspension of business, apply to the tax authority for registration of the suspension of business. The period of suspension of business shall not exceed one year. If the taxpayer resumes business, it shall apply to the tax authority for registration of the resumption of business before resuming production or business operations.

Article 15 — During the period of suspension of business, a taxpayer shall cease all production and business operations and shall not issue or use invoices. If the taxpayer fails to apply for an extension of the suspension or to resume business upon the expiry of the suspension period, the tax authority may deem that the taxpayer has resumed business and shall administer the taxpayer's tax matters accordingly.

Chapter VI — Outbound Business Registration

Article 16 — A taxpayer carrying out production or business operations outside the jurisdiction of the original tax registration authority shall, before leaving for the outbound operations, apply to the original tax registration authority for an outbound business tax registration certificate with its tax registration certificate.

Article 17 — When a taxpayer arrives at the place of outbound operations, it shall present its outbound business tax registration certificate and tax registration certificate to the local tax authority for registration, and shall accept the tax administration of the local tax authority.

Chapter VII — Verification of Certificates

Article 18 — Tax authorities shall implement a periodic verification system for tax registration certificates. A taxpayer shall, in accordance with the time limit prescribed by the tax authority, present its tax registration

Source: https://www.danyoungcpa.com/china-tax-registration-administration-measures-2014/

certificate and relevant documents to the tax authority for verification.

Article 19 — Where the content of a taxpayer's tax registration certificate changes, the tax authority shall reissue the tax registration certificate after verification. Where a taxpayer's tax registration certificate is lost, the taxpayer shall, within 15 days, report the loss in writing to the tax authority, make a public declaration, and apply for a replacement certificate.

Chapter VIII — Management of Certificates

Article 20 — A taxpayer's tax registration certificate shall only be used by the taxpayer itself and shall not be lent, altered, damaged, traded, or forged. A taxpayer shall place the original tax registration certificate in a conspicuous position at its place of production or business operations.

Article 21 — Tax authorities shall strengthen the management of tax registration certificates and ensure that the issuance and management of tax registration certificates are lawful, efficient, and convenient. Tax authorities shall not charge any fees for issuing, replacing, or reissuing tax registration certificates.

Chapter IX — Legal Liability

Article 22 — Where a taxpayer fails to undergo tax registration within the prescribed time limit, the tax authority shall order it to make corrections within a prescribed time limit and may impose a fine. If the taxpayer fails to make corrections within the prescribed time limit, the tax authority may request the administrative authority for industry and commerce to revoke its business license.

Article 23 — Where a taxpayer fails to undergo tax registration for a change or cancellation of tax registration within the prescribed time limit, the tax authority shall order it to make corrections within a prescribed time limit and may impose a fine.

Article 24 — Where a taxpayer fails to use its tax registration certificate in accordance with the provisions, or lends, alters, damages, trades, or forges its tax registration certificate, the tax authority shall impose a fine and may, depending on the circumstances, recommend that the administrative authority for industry and commerce revoke the business license.

Chapter X — Supplementary Provisions

Article 25 — These Measures shall enter into force on February 1, 2004.

Disclaimer: This English translation is provided for reference purposes only. While every effort has been made to ensure accuracy, this is not an official translation. The official Chinese text of the measures as published by the State Administration of Taxation of the People's Republic of China shall prevail. Readers should consult qualified tax professionals for advice on specific tax matters. Dan Young Business Consultancy makes no warranty as to the accuracy or completeness of this translation and accepts no liability for any loss arising from reliance on it.

Source: https://www.danyoungcpa.com/china-tax-registration-administration-measures-2014/