

Provisions on the Submission of Tax-Related Information by Internet Platform Enterprises of the PRC

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

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Article 1 — These Provisions are formulated, in accordance with the Law of the People's Republic of China on the Administration of Tax Collection and the Electronic Commerce Law of the People's Republic of China, to regulate the submission by internet platform enterprises of tax-related information on operators and practitioners within the platforms to tax authorities, to improve the efficiency of tax services and administration, to protect the lawful rights and interests of taxpayers, to create a fair and unified tax environment, and to promote the regulated and sound development of the platform economy.

Article 2 — Internet platform enterprises shall, in accordance with these Provisions, submit to the tax authorities in charge tax-related information such as the identity information and income information of operators and practitioners within the platforms.

“Internet platform enterprises” as used in these Provisions means e-commerce platform operators as defined in the Electronic Commerce Law of the People's Republic of China and other legal persons or unincorporated organizations that provide profit-making services such as online business premises, transaction matching and information publishing for online transaction activities; “practitioners” means natural persons who provide profit-making services in their personal capacity through internet platforms.

Article 3 — Internet platform enterprises shall, within 30 days from the effective date of these Provisions or within 30 days from the date of commencing internet business operations, submit to the tax authorities in charge information such as the platform domain name, business type, and the unified social credit code and name of the relevant operating entities.

Article 4 — Internet platform enterprises shall, within the month following the end of each quarter, submit to the tax authorities in charge the identity information of operators and practitioners within the platforms and the income information of the preceding quarter in accordance with the specific categories and content of identity information and income information prescribed by the tax authorities under the State Council.

For practitioners engaged in convenient labor services such as delivery, transportation and housekeeping within internet platforms who are entitled to tax preferences or are not required to pay tax in accordance with the law, internet platform enterprises are not required to submit their income information. Where internet platform enterprises have already filled in tax-related information when handling tax matters such as withholding and filing declarations or agency filing declarations for operators and practitioners within the platforms in accordance with the provisions, such tax-related information need not be submitted again.

Article 5 — Internet platform enterprises shall submit tax-related information through the internet or other means in accordance with the data specifications and standards for the submission of tax-related information prescribed by the tax authorities under the State Council.

Tax authorities shall provide safe and reliable channels for the submission of tax-related information, actively apply modern information technology, provide interface services such as direct submission and upload/import, and properly provide policy interpretation, question answering and other consulting services.

Article 6 — Internet platform enterprises shall verify the tax-related information of operators and practitioners within the platforms and shall be responsible for its authenticity, accuracy and completeness. Tax authorities may, in accordance with the needs of tax supervision, verify the tax-related information submitted by internet platform enterprises. Where internet platform enterprises have fulfilled their verification obligations with respect to the tax-related information they submit, and the tax-related information is untrue, inaccurate or incomplete due to the fault of operators or practitioners within the platforms, the internet platform enterprises shall not be held liable.

Article 7 — Where tax authorities carry out tax inspections in accordance with the law or discover tax-related risks, they may require internet platform enterprises and relevant parties to provide tax-related information such as contract orders, transaction details, fund accounts and logistics of operators and practitioners within the platforms suspected of violations, and the internet platform enterprises and relevant parties shall truthfully provide such information in accordance with the time limits, methods and content required by the tax authorities.

Article 8 — Departments such as industry and information technology, human resources and social security, transportation, market regulation, and cyberspace administration shall strengthen the sharing of tax-related information with tax authorities. Tax authorities shall not require internet platform enterprises to submit repeatedly tax-related information that can be obtained through information sharing.

Article 9 — Internet platform enterprises shall, in accordance with laws, administrative regulations and the relevant provisions of the State, properly preserve the tax-related information of operators and practitioners within the platforms.

Tax authorities shall keep the tax-related information they obtain confidential in accordance with the law, establish a security management system for tax-related information in accordance with laws, administrative regulations and the relevant provisions of the State, implement data security protection responsibilities, and safeguard the security of tax-related information.

Article 10 — Where internet platform enterprises commit any of the following acts, the tax authorities shall order them to make corrections within a specified time limit; where they fail to make corrections within the time limit, a fine of not less than RMB 20,000 but not more than RMB 100,000 shall be imposed; where the circumstances are serious, they shall be ordered to suspend business for rectification, and a fine of not less than RMB 100,000 but not more than RMB 500,000 shall be imposed concurrently:

- (1) failing to submit or provide tax-related information within the prescribed time limit;
- (2) concealing, falsely reporting or omitting tax-related information, or causing tax-related information to be untrue, inaccurate or incomplete due to reasons attributable to the internet platform enterprise;
- (3) refusing to submit or provide tax-related information.

Article 11 — Where tax authorities and their staff commit illegal acts in the administration of the submission of tax-related information by internet platform enterprises, legal liability shall be pursued in accordance with the provisions of the relevant laws and administrative regulations.

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