

中国税收居民身份认定规则

一、个人

在中国境内有住所，或者无住所而在境内居住满一年的个人应认定为中国税收居民。在中国境内有住所是指因户籍、家庭、经济利益关系而在中国境内习惯性居住。所谓习惯性居住，是判定纳税义务人是居民或非居民的一个法律意义上的标准，不是指实际居住或在某一个特定时期内的居住地。如因学习、工作、探亲、旅游等而在中国境外居住的，在其原因消除之后，必须回到中国境内居住的个人，则中国即为该纳税人习惯性居住地。居住满一年是指在一个纳税年度居住 365 日，一次不超过 30 日或多次累计不超过 90 日的临时离境，不扣减天数。

相关法律法规：

中华人民共和国个人所得税法第一条

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=157488&flag=1>

中华人民共和国个人所得税实施条例第二、三条

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=157773&flag=1>

国家税务总局关于印发《征收个人所得税若干问题的规定》的通知（国税发[1994]89号）

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=1183&flag=1>

二、实体

依法在中国境内成立，或者依照外国（地区）法律成立但实际管理机构在中国境内的企业，应认定为中国税收居民。依法在中国境内成立的企业，包括依照中国法律、行政法规在中国境内成立的企业、事业单位、社会团体以及其他取得收入的组织。依照外国（地区）法律成立的企业，包括依照外国（地区）法律成立的企业和其他取得收入的组织。实际管理机构是指对企业的生产经营、人员、账务、财产等实施实质性全面管理和控制的机构。

相关法律法规：

中华人民共和国企业所得税第二条

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=3468&flag=1>

中华人民共和国企业所得税实施条例第三、四条

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=25088&flag=1>

三、不视为税收居民的实体

合伙企业、个人独资企业不属于税收居民实体。合伙企业以其合伙人、个人独资企业以其投资人为纳税义务人。

根据 CRS 要求，税收透明体也属于应报送实体，例如合伙企业。

相关法律法规：

中华人民共和国企业所得税第一条

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=3468&flag=1>

财政部 国家税务总局关于印发《关于个人独资企业和
合伙企业投资者征收个人所得税的规定》的通知（财税
[2000]91 号）

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=25201&flag=1>

四、联系方式

国家税务总局国际税务司国际税收征管协作处

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中国纳税人识别号编码规则

一、纳税人识别号介绍

2015 年 10 月之前，所有企业办理税务登记时取得唯一的纳税人识别号。2015 年 10 月，国家税务总局修订纳税人识别号代码标准，将统一社会信用代码作为纳税人识别号。2015 年 10 月 1 日以前已经登记注册的法人和其他组织，原纳税人识别号仍可继续使用。待 2018 年过渡期结束后，统一社会信用代码完全替代纳税人识别号。

个人纳税人识别号根据其有效身份证明确定。以中国居民身份证为有效身份证明的个人，其纳税人识别号为其居民身份证号码。以护照或其他证据为有效身份证明的个人，其纳税人识别号由税务机关根据有关编码规则发放。

相关法律法规：

国家税务总局关于发布纳税人识别号代码标准的通知
(税总发[2013]41 号)

国家税务总局关于修订纳税人识别号代码标准的公告
(国家税务总局公告 2015 年第 66 号)

<http://www.chinatax.gov.cn/n810341/n810755/c1826943/content.html>

是否自动为所有税收居民发放纳税人识别号：

个人：对于以中国居民身份证为有效身份证明的个人，自动发放，因为纳税人识别号即是其居民身份证号码。对于

以护照等其他证件为有效身份证明的个人，不是自动发放，其纳税人识别号于第一次纳税申报或者产生纳税义务之后发放。

实体：否。实体需要办理税务登记或者工商登记之后取得纳税人识别号。

二、纳税人识别号编码结构

不同类别的纳税人，纳税人识别号有所不同。

对于企业，旧的纳税人识别号由 15 位组成，新的纳税人识别号（统一社会信用代码）由 18 位组成。

对于个人，纳税人识别号根据其有效身份证明确定。以中国居民身份证为有效身份证明的个人，其纳税人识别号为其居民身份证号码。以护照或其他证件为有效身份证明的个人，其纳税人识别号由税务机关根据以下编码规则发放。个别地区曾用护照号作为外籍个人的纳税人识别号。

纳税人类型	格式	说明
企业	999999999999999 (旧识别号) 9999999999999999 (新识别号) 99999999xxxxxxxxxx (新识别号)	旧识别号为 15 位数字。新识别号为 18 位数字，有时最后 10 位出现字母，尤其是第 9、10、13 和 18 位。
以中国居民身份证为有效身份证件的个人	9999999999999999 9999999999999999x	18 数字或者 17 数字加字母“x”
以中国护照为有效身份证明的个人	C999999999999999 C999999999999999x	首字母“C” +16 位数字+1 位检验码。
以外国护照为有效身	W999999999999999	首字母“W” +16 位数字+1

份证明的个人	W9999999999999999x	位检验码。
以军官证、士兵证为有效身份证明的个人	J9999999999999999	首字母“J” +16 位数字+1位检验码。
以港澳居民来往内地通行证为有效身份证明的香港居民	H9999999999999999 H9999999999999999x	首字母“H” +16 位数字+1位检验码。
以港澳居民来往内地通行证为有效身份证明的澳门居民	M9999999999999999 M9999999999999999x	首字母“M” +16 位数字+1位检验码。
以台湾居民来往大陆通行证为有效身份证明的台湾居民	T9999999999999999 T9999999999999999x	首字母“T” +16 位数字+1位检验码。

三、如何找到纳税人识别号

对于企业而言，纳税人在税务机关登记后取得税务登记证，登记证上标明纳税人识别号（旧）。新的纳税人识别号（统一社会信用代码）由工商部门发放，记载在营业执照上。对于以中国居民身份证为有效身份证明的个人，其纳税人识别号为其身份证号，在其身份证上显示。

企业：税务登记证（旧识别号）



企业：营业执照（新识别号）



以中国居民身份证为有效身份证件的个人：身份证



以护照或其他证件为有效身份证明的个人：完税证明



四、国内网站信息

更多信息可参见以下网站：

<http://www.chinatax.gov.cn/n810341/n810755/c1826943/content.html>

http://www.gov.cn/xinwen/2015-08/13/content_2912366.htm

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=9&flag=1>

五、联系方式

国家税务总局国际税务司国际税收征管协作处

北京市海淀区羊坊店西路 5 号

邮箱： eoiccompetentauthority@chinatax.gov.cn

资料来源：

中国税收居民身份认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/China-Tax-Residency.pdf>

中国纳税人识别号编码规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/China-TIN.pdf>

China - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

In general, individuals who have domicile in China, or though without domicile but have resided for one year or more in China are deemed to be residents in China. Domicile refers to habitual residence in China on account of domiciliary registration, family ties or economic interests. One year means 365 days in a tax year. The days on a temporary trip away from China, including a single trip not exceeding 30 days or combined trips not exceeding 90 days, shall not be deducted. Habitual residence is a legal criterion whereby a taxpayer is defined and it does not refer to actual residence or residence of an individual for a particular period of time. For example, China is the habitual residence for an individual who should come back to reside in China after staying, working, visiting families and touring in a place other than China.

Relevant tax provisions:

Article 1— Individual Income Tax Law of the People's Republic of China

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=157488&flag=1>

Article 2 & 3— Regulations for the Implementation of the Individual Income Tax Law of the People's Republic of China

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=157773&flag=1>

Article 1— Notice of Provisions on Several Issues concerning the Collection of Individual Income Tax

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=1183&flag=1>

Section II - Criteria for Entities to be considered a tax resident

As a general rule, an entity is deemed to be a tax resident in China where it is incorporated in China in accordance with the laws of China or it is incorporated elsewhere but has the place of effective management in China. Above mentioned entity include enterprises, social organisations and other income generating

organisations. Place of effective management refers to an establishment that exercises, in substance, overall management and control over the production and business, personnel, accounting, properties, etc. of an entity.

Relevant tax provisions:

Article 2 – Enterprise Income Tax Law of the People’s Republic of China

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=3468&flag=1>

Article 3 & 4 – Implementation Regulations of the Enterprise Income Tax Law of the People’s Republic of China

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=25088&flag=1>

Section III - Entity types that are as a rule not considered tax residents

The law of China does not treat sole proprietorship or partnership as a taxable person. Instead, taxable persons are the proprietors and partners rather than the proprietorship and partnership itself.

For the purposes of reporting under the terms of the Common Reporting Standard a reportable entity also includes entities that are typically tax transparent, e.g. partnerships.

Relevant tax provisions:

Article 1 – Enterprise Income Tax Law of the People’s Republic of China

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=3468&flag=1>

Article 3 – Guidance on Individual Income Tax Administration of Sole proprietorship and Partnership (Caishui [2000]91)

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=25201&flag=1>

Section IV - Contact point for further information

Chinese Competent Authority

Global Cooperation and Compliance Division, International Taxation Department,
State Administration of Taxation

No. 5, Yangfangdian Xi Lu, Haidian District, Beijing, P.R.China

Email: eoicompentauthority@chinatax.gov.cn

China - Information on Tax Identification Numbers

Section I – TIN Description

China State Administration of Administration used to assign a unique TIN number to each legal person enrolled in the registry. Currently, China is in the process of reform and new TIN regime for legal person is being introduced. Under the new TIN regime implemented since October 2015, TIN of a legal person is its Credibility Code. New TIN will coexist with old TIN for a couple of years and the old one will be phased out from 2018.

TIN of an individual depends on its identification. For an individual using Chinese ID card as its identification, TIN is its ID number. For an individual using passport or other ID certificate as its identification, TIN is assigned by local tax office according to relevant rules. In some regions, passport numbers are also recognized as TIN for foreign individuals.

Relevant tax provisions:

Rules of Taxpayer Identification Number (Shuizongfa [2013]41)

Notice on Revision of Rules of Taxpayer Identification Number (Gonggao [2015]66)

<http://www.chinatax.gov.cn/n810341/n810755/c1826943/content.html>

Section II – TIN Structure

The structure of TIN varies depending on the types of taxpayer.

For entities, it consists of 15 characters (old TIN regime) or 18 characters (new TIN regime).

For an individual using Chinese ID card as its identification, TIN is its ID number which consists of 18 characters. For an individual using passport or other ID certificate as its identification, TIN is assigned in the following format. In some areas, passport numbers are also recognized as TIN for foreign individuals.

Type of taxpayer	Format	Explanation
Entity	9999999999999999 (old TIN) 9999999999999999 (new TIN) 99999999xxxxxxxxxx (new TIN)	For the old TIN regime, there are 15 numerals. While for the new TIN regime, there are 18 numerals with sometimes letters appearing in the last 10 characters, especially the 9 th , 10 th , 13 rd and 18 th .
Individual (Chinese ID)	9999999999999999 9999999999999999x	18 numerals or 17 numerals followed by letter “x”
Individual (Chinese passport)	C9999999999999999 C9999999999999999x	First character is “C” followed by 17 numerals or 16 numerals with a letter.
Individual (Foreign passport)	W9999999999999999 W9999999999999999x	First character is “W” followed by 17 numerals or 16 numerals with a letter.
Individual (Soldier card)	J9999999999999999	First character is “J” followed by 14 numerals.
Individual (Mainland Travel Permit for Hong Kong Residents)	H9999999999999999 H9999999999999999x	First character is “H” followed by 17 numerals or 16 numerals with a letter.
Individual (Mainland Travel Permit for Macau Residents)	M9999999999999999 M9999999999999999x	First character is “M” followed by 17 numerals or 16 numerals with a letter.
Individual (Mainland Travel Permit for Taiwan Residents)	T9999999999999999 T9999999999999999x	First character is “T” followed by 17 numerals or 16 numerals with a letter.

Section III – Where to find TINs?

Taxpayer who registered with tax authority was issued a certificate of tax registration that contains its TIN. Under the new TIN regime, taxpayer who registers with industry & commerce authority will be issued a business licence that contains its

Credibility Code, which is also its TIN. The TIN number of individual is shown on its identification card.

For entity: CERTIFICATE OF TAX REGISTRATION (old TIN)



For entity: BUSINESS LICENCE (new TIN)



For individual using Chinese ID card as its identification: IDENTIFICATION CARD



Section IV – TIN information on the domestic website

For further information:

<http://www.chinatax.gov.cn/n810341/n810755/c1826943/content.html>

http://www.gov.cn/xinwen/2015-08/13/content_2912366.htm

<http://hd.chinatax.gov.cn/guoshui/action/GetArticleView1.do?id=9&flag=1>

No online checker is available now.

Section V – Contact point for further information

Chinese Competent Authority

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