



# China Tax Newsletter

December 2019

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## **1. Revisions to the Annual Enterprise Income Tax Return**

In order to further optimize tax declaration, the State Taxation Administration released the Announcement on Matters Relating to Revisions of the Annual Enterprise Income Tax Return (Announcement of the State Taxation Administration [2019] No.41, hereinafter referred to as “Announcement No.41”), which applies to final declaration and settlement of enterprise income tax for 2019 and future years. The main content is as follows:

(1) Revising the templates of and instructions for completing certain forms included in the Annual Enterprise Income Tax Return of the People's Republic of China (Type A, Edition 2017).

① Revise the templates of and instructions for completing seven forms such as the List of Forms to be Completed of the Annual Enterprise Income Tax Return and the Basic Information Sheet of Annual Declaration of Enterprise Income Tax (A000000) and the instructions for completing three forms such as Annual Enterprise Income Tax Return of the People's Republic of China (Type A) (A100000) in order to implement policies related with enterprise income tax.

② Improve the instructions for completing certain items in the Breakdown of Loss Recovery for Enterprise Income Tax (A106000) and Breakdown of Income after Tax Adjustment of Overseas Income (A108010) in order to optimize the declaration standards.

(2) Canceling the requirements on completing the Form of Classification and Summary of R&D Expenses Eligible for Additional Deduction for R&D Projects and submitting the Auxiliary Account Summary Form of R&D Expenses.

In order to reduce the tax handling workloads of enterprises, where enterprises declare to enjoy the additional deduction policies of R&D expenses, they no longer need to: 1) fill in and submit the Form of Classification and Summary of R&D Expenses Eligible for Additional Deduction for R&D Projects; and 2) submit the Auxiliary Account Summary Form of R&D Expense which shall be kept by the enterprises for future inspection.

## **2. Matters concerning Administration of Value-added Tax Collection such as the Cancellation of the Time Limit for Verification and Confirmation of Value-added Tax Credit Vouchers**

(1) Cancellation of the time limit for verification and confirmation of value-added tax (VAT) credit vouchers

Special VAT invoices, special Customs payment vouchers for import VAT, unified invoices for motor vehicle sales, electronic general VAT invoices of highway tolls obtained by general VAT taxpayers which were issued on January 1, 2017 and thereafter are no longer required to be verified or confirmed within 360 days. For VAT credit vouchers which are originally regarded as expired, taxpayers may confirm the usage of the vouchers through the comprehensive service platform of VAT invoice



of their own provinces (autonomous regions, municipalities directly under the central government and cities specifically designated in the state plan) after March 1, 2020.

Where special VAT invoices, special Customs payment vouchers for import VAT and unified invoices for motor vehicle sales obtained by general VAT taxpayers which were issued on or before December 31, 2016 exceed the time limit for verification and confirmation but can still meet the relevant conditions, the input VAT of these invoices and vouchers may still be credited against the output VAT in accordance with relevant provisions.

(2) Applicability of taxpayer credit rating grade for the refund-upon-levying policy and the period-end uncredited VAT refund policy

Where a taxpayer needs to meet the requirement on the taxpayer credit rating grade in order to be qualified for the refund-upon-levying policy, the taxpayer credit rating grade for the period of tax amount for which the taxpayer applies for refund shall prevail. Where the taxpayer credit rating changes during the period of tax amount for which the taxpayer applies for refund, the taxpayer credit rating grade after the change shall prevail.

To determine whether a taxpayer achieves the taxpayer credit rating of Grade A or B when applying for the period-end uncredited VAT refund, the taxpayer's credit rating grade at the time of submission of the Application Form of Tax Refund (Credit) to the competent tax authority shall prevail.

(3) Calculation of "input VAT composition ratio" for the incremental period-end uncredited VAT refundable

In calculating the input VAT composition ratio for the incremental period-end uncredited VAT refundable, input VAT amounts transferred out in accordance with relevant provisions within the period from April 2019 to the tax period preceding the application for tax refund do not required to be deducted from the input VAT amounts as indicated on special VAT invoices, unified invoices for motor vehicle sales, special Customs payment vouchers for import VAT, and tax payment certificates with input VAT already credited.

(4) Applicability of the provisions on "income deemed from outside China" to the subcontracting income derived from cross-border construction services

Where entities and individuals in China provide construction services as subcontractors for engineering projects with construction sites outside China, the subcontracting income obtained from the general contractor of the project within China shall be deemed as income from outside China. The policy of VAT exemption for cross-border services shall be applicable to this type of income in accordance with the prevailing provisions.

(5) Whether financial subsidies are subject to VAT

Where the financial subsidies obtained by a taxpayer are directly linked to the revenue from or the quantity of sales of goods, labor services, services, intangible assets or immovables, the taxpayer shall calculate and pay VAT in accordance with



the relevant provisions. Other types of financial subsidies obtained by taxpayers shall not be defined as income subject to VAT and thus, shall not be subject to VAT.

### 3. Collection and Administration Procedures of Land Appreciation Tax for Shenzhen

In order to adapt to the new collection and administration situation after the structural reform of tax authority and improve the land appreciation tax administration, the Shenzhen Tax Service, State Taxation Administration formulated the Announcement on Releasing the Collection and Administration Procedures of Land Appreciation Tax (Announcement of the Shenzhen Tax Service, State Taxation Administration [2019] No. 8) based on specific functional adjustment and status qua of land appreciation tax collection and administration so as to further enhance tax collection and administration of land appreciation tax, such as project registration, settlement declaration, settlement administration, remaining building sales and old building transfer. The main content is as follows:

Item	Main Content
Real estate project administration concerning land appreciation tax	1. Project registration: Based on the actual situation of real estate development in Shenzhen, where a taxpayer develops real estate, it shall register the project by the project name as indicated in the construction land planning license approved by planning departments. For urban upgrading projects, it shall register the projects based on approvals for urban upgrading projects and filing certificate for social investment projects. For projects developed in multiple phases, a taxpayer may register the projects in the category of projects developed in multiple phases after collective discussions of tax authorities based on the construction land planning license, the architectural engineering construction license, the pre-sale license and accounting of the taxpayer. 2. Project change: After the project registration, where relevant registered items change, a taxpayer shall apply for project change registration with the competent tax authority within 30 days after the change and submit relevant materials. The competent tax authority shall determine whether to register the change by collective discussions.
Pre-levying of land appreciation of tax on affordable housing	Circular of the State Council on Resolutely Curbing the Excessive Rise of Housing Price in Some Cities (Guo Fa [2010] No.10) requires local governments to implement policies on land supply, capital investment and tax preferences so as to ensure the completion of construction tasks of affordable housing. In order to implement policies as stipulated in documents issued by the Central Committee of the Communist Party of China and proactively support the construction of affordable housing, based on the Notice of the State Taxation Administration on Strengthening Administration and Collection of Land Appreciation Tax (Guo Shui Fa [2010] No. 53), where a real estate development enterprise transfers affordable housing approved by government departments, land appreciation tax shall temporarily not be pre-levied. The enterprise shall file the transfer with the competent tax authority within 15 days from the beginning of the month immediately following the date of obtaining the income. The above-mentioned affordable housing refers to public rental housing and housing supported by policies (affordable commercial housing and talent housing) which fall in the scope of affordable housing in Shenzhen.
Processes of land appreciation	Taxpayers of land appreciation tax are responsible for settlement of land appreciation tax. The competent tax authority is responsible for accepting and reviewing the application of settlement of land appreciation tax. Where a



Item	Main Content
tax settlement and declaration	taxpayer meets the settlement criteria of land appreciation tax, it shall calculate the land appreciation tax amount and declare and pay the tax first. After the tax declaration is reviewed by the competent tax authority, the taxpayer shall complete the final settlement of the land appreciation tax amount payable for the real estate development project. The excess tax amount paid will be refunded and the shortfall shall be supplemented.
Subsequent administration of projects qualified for settlement	In order to further strengthen administration of real estate projects which meet the settlement criteria and organize settlement in a timely manner, the Announcement stipulates that for real estate projects which meet the settlement criteria, the competent tax authority shall formulate settlement plans which shall be subject to collective discussions within one year upon the satisfaction of criteria as stipulated in Article 15. Taxpayers shall declare settlement within 90 days upon receipt of the settlement notice.
Administration of remaining building transferred after settlement	The Announcement stipulates the tax payment deadline for real estate transferred after land appreciation tax settlement. Taxpayers shall summarize the tax amount by month and declare and pay the land appreciation tax within the tax payment period in the coming month. The Announcement also further clarified the calculation method of land appreciation tax for remaining building transfer after settlement.
Process of assessed settlement for real estate projects	The competent tax authority shall determine the settlement of real estate projects which adopt the assessed settlement after collective discussions. Where a taxpayer directly transfers state-owned land use rights, the assessed settlement shall not be adopted in principle.
Criteria of old building judgment	<p>The Announcement stipulates that old building includes property purchased from secondary property markets for over one year (one year excluded), self-built property used for over one year (one year excluded), property purchased from tertiary property markets and property which taxpayers who engaged in property development convert into self-use or rent purpose for over one year (one year excluded).</p> <p>Self-built property (excluding real estate development products) used for over one year refers to property for which the time period from completion acceptance to the contract signing exceeding one year.</p>
Assessed levying methods used in transfer of old building	Assessed levying methods include approved deductions and approved levy rate. For approved deductions, tax authorities may, on the basis of the price on the real estate registration certificate or the original purchase price queried at the administrative department of land property rights, determine the base of the additional deduction for the taxpayer; for self-built property (including real estate development products applicable to the old building policy), the competent tax authorities may determine the base of additional deduction based on the property construction price and the original land value. The approved levy rate is only applicable to the collection of land appreciation tax on stock buildings transferred by individuals.

#### 4. Announcement on Matters concerning the Final Settlement of Consolidated Income for Individual Income Tax for 2019

To ensure the smooth completion of the first final settlement of consolidated income for individual income tax after the implementation of the new tax system, the State



Taxation Administration released the Announcement of the State Taxation Administration on Matters concerning the Final Settlement of Consolidated Income for Individual Income Tax for 2019 (Announcement of the State Taxation Administration [2019] No.44). The main content of the Announcement is as follows:

Item	Main Content
Content of the final settlement for 2019	<p>Resident individuals (hereinafter referred to as "taxpayers") shall calculate the total individual income tax payable in 2019 by summing up four types of income: wages and salaries, reward for labor services, author's remuneration and royalties (hereinafter referred to as the "consolidated income") derived in 2019, and deducting CNY60,000 as well as special deductions and special additional deductions and other deductions determined in accordance with laws and regulations, then applying the individual income tax rate for consolidated income and minus the quick deduction. They shall declare tax and ask for tax refund or make supplementary tax payment based on the result of total individual income tax payable in 2019 minus tax prepaid in 2019. The formula is as follows:</p> <p>Tax refundable or supplementary tax payable in final settlement for 2019 = [(consolidated income - CNY60000 - special deductions such as three types of insurance and housing fund - special additional deductions such as children education - other deductions determined in accordance with laws and regulations) × applicable tax rate - quick deduction] - tax prepaid in 2019</p>
Taxpayers exempted from annual final settlement	<p>A taxpayer is exempted from annual final settlement if he/she can meet any of the following conditions:</p> <ol style="list-style-type: none"> <li>①A taxpayer needs to supplement tax but the annual consolidated income does not exceed CNY120,000;</li> <li>②The supplementary tax amount payable for annual final settlement does not exceed CN400;</li> <li>③The tax amount prepaid by a taxpayer is the same with the annual tax amount payable or the taxpayer is not going to apply for tax refund in the annual final settlement.</li> </ol>
Taxpayers required to complete annual final settlement	<p>A taxpayer is required to complete the annual final settlement if he/she meets any of the following conditions:</p> <ol style="list-style-type: none"> <li>①The tax amount prepaid by a taxpayer in 2019 is greater than the annual tax amount payable and the taxpayer is going to apply for tax refund;</li> <li>②The annual consolidated income of a taxpayer in 2019 exceeds CNY120,000 and the supplementary tax amount payable is more than CNY400.</li> </ol>
Pre-tax deductions which still can be enjoyed	<p>For the following items with pre-tax deductible amounts not deducted or not fully deducted, a taxpayer may apply the deductions or supplementary deductions upon the annual final settlement:</p> <ol style="list-style-type: none"> <li>①Medical expenses of serious diseases incurred by a taxpayer and his/her spouse and under-aged children in 2019 which meet the criteria.</li> <li>②Special additional deductions for expenses of children's education, continuing education, housing rent or housing loan interest or supporting the elderly, special deductions and other deductions determined in accordance with laws and regulations which a taxpayer did not apply for in 2019 or did not fully enjoyed.</li> <li>③Donations for public welfare incurred in 2019 which meet the criteria.</li> </ol>



Item	Main Content
Handling time period	The time period for taxpayers to make the annual final settlement for 2019 is from March 1, 2020 to June 30, 2020. Taxpayers who have no domicile in China and leave the country before this time limit may make the annual final settlement before leaving the country.
Handling method.	Taxpayers may select any of the following methods: ① Make the annual final settlement in person; ② Entrust the withholding agents from which the taxpayers obtain salaries or continuous reward for labor services to handle the annual final settlement; ③ Entrust tax-related professional service agencies or other entities or individuals (hereinafter referred to as the "trustee") to handle the matter on the taxpayer's behalf. The trustee shall sign a letter of authorization with the taxpayer and keep it properly.

## 5. Policies concerning the Final Settlement of Consolidated Income for Individual Income Tax

For the purposes of implementing the revised Individual Income Tax Law of the People's Republic of China and further reducing the tax burden of taxpayers, the Ministry of Finance and the State Taxation Administration released the Announcement on Relevant Policies concerning the Final Settlement of Consolidated Income for Individual Income Tax (Announcement [2019] No.94 of the Ministry of Finance and the State Taxation Administration). The main content is as follows:

(1) For the consolidated income derived by a resident individual during the period from January 1, 2019 to December 31, 2020, where the annual consolidated income does not exceed CNY120,000 and supplementary tax payment is required upon the final settlement, or the amount of supplementary tax payable upon the annual final settlement does not exceed CNY400, the resident individual may be exempted from completing the formalities for final settlement of consolidated income for individual income tax, except where the withholding agent fails to withhold tax pursuant to the law at the time the resident individual derives consolidated income.

(2) For the disabled and the aged, widows and families of martyrs completing the formalities for final settlement of consolidated income, where there is any discrepancy between the provisions of the location where the final settlement is made and the provisions of the location where the income tax is withheld, the tax deduction amount shall be determined based on the tax deduction amount computed under the provisions of the location where the income tax is withheld or that computed under the provisions of the location where the final settlement is made, whichever is higher.

(3) Where there are obvious errors on the information about special additional deductions filled in by a resident individual and, upon notification by the tax authorities, the resident individual refuses to make corrections or fails to provide explanations, the tax authorities may suspend the taxpayer from enjoying special additional deductions. The resident individual may, after making correction of the



relevant information or explanation as required and upon confirmation by the tax authorities, continue to enjoy special additional deductions; where he/she did not enjoy special additional deductions in previous months, additional deductions may be made retroactively pursuant to the provisions.

## **6. Renewing the Individual Income Tax Policy for the Connectivity Mechanism for Transactions in the Shanghai and Hong Kong Stock Markets and in the Shenzhen and Hong Kong Stock Markets and for the Mutual Recognition of Funds between Mainland China and Hong Kong**

The Ministry of Finance, the State Taxation Administration and the China Securities Regulatory Commission released the Announcement on Renewing the Individual Income Tax Policy for the Connectivity Mechanism for Transactions in the Shanghai and Hong Kong Stock Markets and in the Shenzhen and Hong Kong Stock Markets and for the Mutual Recognition of Funds between Mainland China and Hong Kong (Announcement of the Ministry of Finance [2019] No.93). The main content is as follows:

From December 5, 2019 to December 31, 2022, income generated from the transfer price difference obtained by individual investors of mainland China through the Shanghai-Hong Kong Stock Connect and the Shenzhen-Hong Kong Stock Connect from investing in the stocks listed on the Hong Kong Stock Exchange and income generated from the transfer price difference obtained by trading of Hong Kong fund shares through mutual recognition of fund shall continue to be temporarily exempted from individual income tax.

## **7. Pilot Application of the Block Chain Electronic Invoice Platform "Invoice Chain"/"Tax Chain" for Issuance of General Invoices in Guangdong and Fujian Provinces**

In accordance with the Measures for the Administration of Invoices of the People's Republic of China (Decree of the State Council [2010] No.587) and the Measures for the Administration of Network Invoices (Decree of the State Taxation Administration [2013] No.30), the Guangdong Provincial Tax Service, State Taxation Administration released the Announcement on the Pilot Application of the Block Chain Electronic Invoice Platform "Tax Chain" for the Issuance of General Invoices (Announcement of the Guangdong Provincial Tax Service, State Taxation Administration [2018] No.24) and the Fujian Provincial Tax Service, State Taxation Administration released the Announcement on the Pilot Application of the Block Chain Electronic Invoice Platform "Invoice Chain" for the Issuance of General Invoices (Announcement of the Fujian Provincial Tax Service, State Taxation Administration [2019] No.8), decided to select certain taxpayers for pilot application of the Block Chain Electronic Invoice Platform "Invoice Chain"/"Tax Chain" (hereinafter referred to as "Invoice Chain"/"Tax Chain") to issue general invoices. The main content is as follows:





(1) General invoices issued by the "Invoice Chain"/"Tax Chain" are paperless electronic invoices, which have the same legal effect and basic purposes and are subject to the same basic usage rules as the general invoices issued by other invoice-issuing software as approved by tax authorities. Where the issuing party or the party receiving the invoice need a paper invoice, they may print the formatted invoices by themselves.

(2) The pilot application of the "Invoice Chain"/"Tax Chain" will be gradually promoted in stages and batches.

(3) The style of general invoices issued by the "Invoice Chain"/"Tax Chain" is the same with that of other general invoices.

## 8. Guangdong Provincial Tax Service, State Taxation Administration Clarified Administrative Matters for Tax Vouchers

In order to strengthen the administration of tax vouchers in Guangdong Province, the Guangdong Provincial Tax Service, State Taxation Administration issued the Announcement on Clarifying Matters concerning the Administration of Tax Vouchers (Announcement of the Guangdong Provincial Tax Service, State Taxation Administration [2019] No.9) in accordance with the Administrative Measures for Tax Vouchers (Decree of State Taxation Administration [2013] No.28) and the Notice of the State Taxation Administration on Clarifying Issues concerning the Administrative Measures for Tax Vouchers (Shui Zong Han [2013] No.339). The main content is as follows:

Item	Main Content
Types of tax vouchers and special seals for tax vouchers	There are 13 types of tax vouchers used in the system of Guangdong Provincial Tax Service, State Taxation Administration, such as Tax Payment Certificate (for Bank Receipt), Tax Payment Certificate (for Cash Collection by Tax Authority), etc. The Special Receipt for Tax Custody Funds is included in the scope of tax vouchers and managed in the category of tax vouchers for cash and cash equivalent. Special seals for tax vouchers (hereinafter referred to as "special seals") included in the administration of tax vouchers include five types such as the supervision seal for tax vouchers, the special seal for tax collection, the special seal for tax refund from treasury, the special seal for receipt of stamp duty, and the special seal for tax custody funds.
Copies and usages of tax vouchers	In addition to the basic copies and usages of paper tax vouchers stipulated by the State Taxation Administration, the Tax Payment Certificate (for Cash Collection by Tax Authority) is added with a filing copy (printed on white paper with red ink) and a notification copy (printed on white paper with blue ink), and the Tax Payment Certificate (for Withholding) is added with a filing copy (printed on white paper with red ink). The filing copy is used for the internal management of tax authorities, and the notification copy can be used by taxpayers to handle various procedures, such as submitting it to real estate or state-owned land related departments after taxpayers' payment of deed tax or farmland occupation tax so as to go through relevant formalities.
Issuance and collection of tax vouchers	Including issuance plan formulation and voucher collection procedures



Item	Main Content
Custody of tax vouchers	<ol style="list-style-type: none"> <li>1. Ensure the custodial safety of tax vouchers.</li> <li>2. Personnel carrying tax vouchers shall not leave them.</li> <li>3. Count tax vouchers in a timely manner.</li> </ol>
Issuance of tax vouchers	<ol style="list-style-type: none"> <li>1. First check and then issue.</li> <li>2. Special vouchers for special purposes, first collection first use and issuance in sequence.</li> <li>3. The two types of non-printed tax vouchers printed out by issuer through the tax collection and administration system shall be affixed with the special seal for tax collection and handed over to the taxpayer as the tax payment voucher.</li> <li>4. Where taxpayers lost tax payment vouchers and make applications to tax authorities to obtain the vouchers again, they do not need to submit a statement of the lost documents as a proof. Tax authorities may verify the authenticity and accuracy of the tax amounts channeled to or refunded by treasury. If that is the case, tax authorities may issue tax payment vouchers or provide the photocopies of the original tax payment vouchers in accordance with Article 46 of the Administrative Measures for Tax Vouchers.</li> </ol>

## 9. Adjusting Import Tariff for Certain Commodities in 2020

In order to optimize the trading structure, the Customs Tariff Commission of the State Council released the Circular on the Plan for Adjustments to Provisional Tariff Rates for Imports for 2020 (Shui Wei Hui [2019] No.50) and stipulated that from January 1, 2020, the import tariff for certain commodities shall be adjusted. The main content is as follows:

Item	Main Content
Most favored nation (MFN) rate for import	<ol style="list-style-type: none"> <li>1. Provisional import tariff rates shall apply to 859 commodities (excluding tariff-quota commodities) from January 1, 2020. From July 1, 2020, the provisional tariff rates on seven information technology products will be canceled.</li> <li>2. As the fifth step of MFN rate cut, the MFN rate for information technology products listed in the schedule to the Amendment to the Schedule of Tariff Concessions for the Accession of the People's Republic of China to the World Trade Organization will be reduced from July 1, 2020.</li> </ol>
Import tariff quota rate	<p>Continue with tariff quota management for eight categories of commodities such as wheat, with the tariff rates unchanged. Among them, the quota tariff rate of urea, compound fertilizer and ammonium hydrogen phosphate will continue to be 1%. Continue to impose a sliding duty on a certain quantity of cotton imported beyond the quota.</p>
Treaty tariff rate for import and preferential tariff rate	<ol style="list-style-type: none"> <li>1. According to trade agreements or preferential tariff arrangements signed between China and nations or regions concerned, from January 1, 2020, the rates agreed in bilateral trade agreements between China and New Zealand, Switzerland, Iceland, Peru, Costa Rica, Singapore, Australia, South Korea, Chile, Georgia, Pakistan and Asia-Pacific trade agreements shall be further reduced, except for agreed rates which have been approved by the State Council previously. Starting from July 1, 2020, the agreed tariff rates will be further lowered in accordance with the bilateral trade agreement with Switzerland and Asia-Pacific trade agreement.</li> </ol> <p>When the MFN rate is lower than or equal to the agreed tariff rate, where there are relevant provisions in the agreement, the relevant provisions shall</p>



Item	Main Content
	apply; otherwise, the lower rate shall apply. 2. Except for Equatorial Guinea, preferential rates shall be continued for other least developed countries that have established diplomatic relations with China and completed exchange of notes. Equatorial Guinea will cease to enjoy zero-tariff preferential treatment from January 1, 2020.
Export tariff rate	From January 1, 2020, export duties will continue to be levied on 107 commodities, such as chromium and iron. Export tariff rates or provisional export tariff rates shall apply, and the scope and tariff rates of commodities subject to levying shall remain unchanged.

## 10. Announcement on Electronic Delivery of Tax Documents

In order to facilitate taxpayers' handling of tax affairs, the State Taxation Administration released the Announcement on Promulgation of the Provisions on the Electronic Delivery of Tax Documents (Provisional) (Announcement of the State Taxation Administration [2019] No.39), with effect from April 1, 2020. The main content is as follows:

- (1) "Electronic delivery" refers to the service of sending tax documents in electronic formats by tax authorities to taxpayers and withholding agents (hereinafter referred to as "the addressee") through specific systems such as electronic tax bureau (hereinafter referred to as "specific systems").
- (2) With the consent of the addressee, the tax authority may send tax documents by means of electronic delivery.
- (3) Where the addressee agrees to use electronic delivery, it shall sign the Confirmation Letter of Receipt of Electronic Tax Documents.
- (4) Where a tax authority sends a tax document by means of electronic delivery, the date on which the tax document in the electronic format arrives at the terminal of the addressee in the specific systems shall be taken as the date of delivery, and the delivery status shall be automatically recorded by the specific systems.
- (5) After the tax authority delivers the tax document in the electronic format to the addressee, it sends a reminder message by telephone, short message or other means. The reminder service does not affect the effectiveness of the delivery of electronic documents.
- (6) Where the addressee needs a paper tax document, he/she may print it out through the specific system or at the tax service hall of tax authorities.



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