

Jurisdiction's name:	People's Republic of China
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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 is being introduced. Under the new TIN regime implemented since October 2015, TIN of a legal person is its Credibility Code and that of an individual is its ID number. New TIN will coexist with old TIN for a couple of years and the old will be phased out from 2018.

Relevant tax provisions:

Rules of Taxpayer Identification Number (Shuizongfa [2013]41)
<http://www.dcetax.com/static/laws/2013/04/8d2c47204ddd5c2462a9edc9f26bbd10.html>

Notice on Revision of Rules of Taxpayer Identification Number (Gonggao [2015]66)
<http://www.chinatax.gov.cn/n810341/n810755/c1826943/content.html>

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
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Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

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).

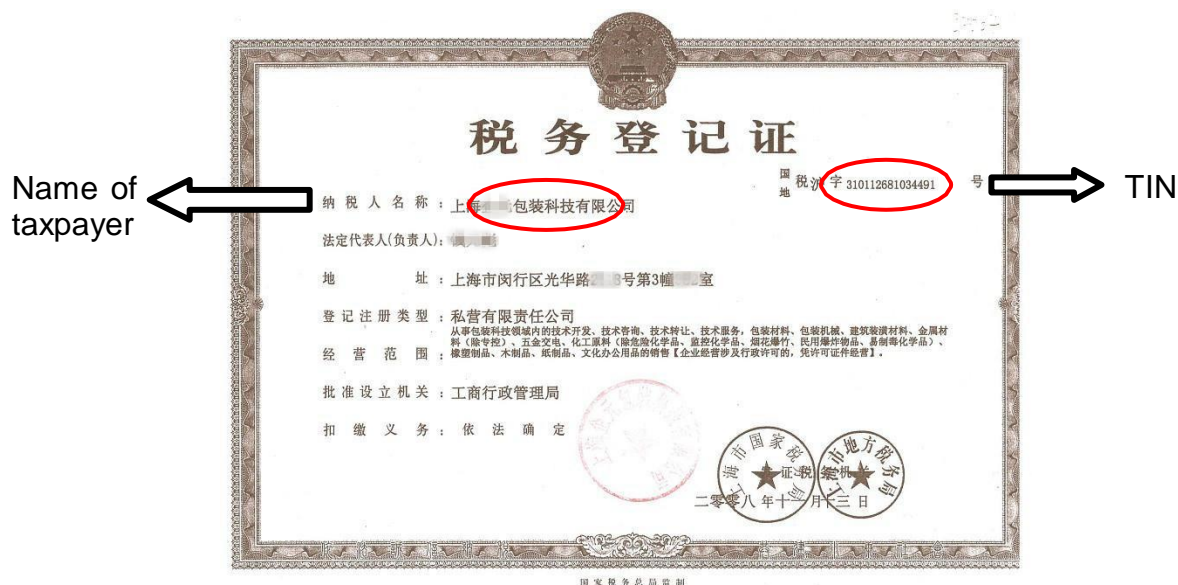
For individuals, it consists of 18 characters.

Type of taxpayer	Format	Explanation
Entity	9999999999999999 (old 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 .
	9999999999999999 (new TIN)	
	99999999XXXXXXXXXX (new TIN)	
Individual	999999999999999999	18 numerals or 17 numerals followed by letter "x"
	99999999999999999x	

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)

营业执照
(副本)
No. 91120103MA05K4116C

Name of taxpayer ←

名称 天津[]建筑工程有限公司 → TIN

类型 有限责任公司

住所 天津市河西区友谊南路与潭江道交口东南侧天津[]

法定代表人 []

注册资本 伍佰万元人民币

成立日期 二〇一五年八月十日

营业期限 2015年08月10日至长期

经营范围 建筑工程；土石方工程；装饰装修工程；园林绿化工程设计及施工；水电安装。（依法须经批准的项目，经相关部门批准后方可开展经营活动）



For individual: IDENTIFICATION CARD

Name of the Taxpayer ←

姓名 []

性别 女 民族 汉

出生 1978 年 10 月 27 日

住址 北京市西城区复兴门外大街 [] 号院 [] 号楼 [] 单元 [] 室

有效期限 2005.10.09-2006.01.09

签发机关 北京市公安局西城分局

公民身份号码 110100197810270022 → TIN



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>

<http://www.dcetax.com/static/laws/2013/04/8d2c47204ddd5c2462a9edc9f26bbd10.html>

No online checker is available now.

Section V – Contact point for further information

Chinese Competent Authority

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

No. 5, Yangfangdian Xilu, Haidian District, Beijing, P.R.China

Email: eoicompentauthority@chinatax.gov.cn