

## 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>

### **Additional information on the mandatory issuance of TINs**

#### **Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

Individuals: YES only for individuals using Chinese ID card as their identification as TIN is their ID numbers. As for individuals using passports or other ID certificates as their identification, the issuance of the Chinese TIN occurs following a first tax-return or following a first tax payment obligation.

Entities: NO. Entities need to be registered with tax authority or industry & commerce authority to obtain their TIN or Credibility Code which is recognized as TIN.

*Under this item, jurisdictions should provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (as subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), jurisdictions should only provide information in relation to the TINs they would expect to be provided for identification purposes in the context of the CRS.*

*Furthermore, jurisdictions may provide any useful information regarding the validity and frequency*

*of renewal of TINs, as well as any recent changes made to the structure of their TINs.*

*Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.*

**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	999999999999999 (old TIN) 9999999999999999 (new TIN) 99999999xxxxxxxx (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 <sup>th</sup> , 10 <sup>th</sup> , 13 <sup>rd</sup> and 18 <sup>th</sup> .
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.

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, jurisdictions would outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

### 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)

税务登记证

国税字 310112681034491 号

Name of taxpayer ← 纳税人名称：上海包装科技有限公司

→ TIN

法定代表人(负责人)：[redacted]

地址：上海市闵行区光华路 号第3幢 室

登记注册类型：私营有限责任公司

经营范围：从事包装科技领域内的技术开发、技术咨询、技术转让、技术服务，包装材料、包装机械、建筑装饰材料、金属材料（除专控）、五金交电、化工原料（除危险化学品、监控化学品、烟花爆竹、民用爆炸物品、剧毒化学品）、橡胶制品、木制品、纸制品、文化办公用品的销售【企业经营涉及行政许可的，凭许可证经营】。

批准设立机关：工商行政管理局

扣缴义务：依法确定

上海市国家税务局 上海市地方税务局 证 税 二零零八年十一月三日

国家税务总局监制

For entity: BUSINESS LICENCE (new TIN)

Name of taxpayer ←

→ TIN

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

Name of the Taxpayer ←

→ TIN

*In this section, jurisdictions should list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.*

#### **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://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.

*In this section, jurisdictions can provide hyperlinks to their domestic website where further information on TINs can be found. In addition, jurisdictions could provide a link to an online TIN-verification tool, if available.*

#### **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: eoiccompetentauthority@chinatax.gov.cn

*Under this header, jurisdictions would provide the contact details of the competent service within their tax administration, which can be contacted in case of further questions on TINs.*