

A GUIDE TO WORKING AND LIVING IN CHINA FOR BUSINESS EXPATRIATES

(2025 EDITION)

**MINISTRY OF COMMERCE,
MINISTRY OF INDUSTRY AND INFORMATION TECHNOLOGY,
MINISTRY OF HUMAN RESOURCES AND SOCIAL SECURITY,
MINISTRY OF CULTURE AND TOURISM,
THE PEOPLE'S BANK OF CHINA, STATE TAXATION ADMINISTRATION,
NATIONAL FINANCIAL REGULATORY ADMINISTRATION,
NATIONAL IMMIGRATION ADMINISTRATION,
CIVIL AVIATION ADMINISTRATION OF CHINA,
STATE ADMINISTRATION OF FOREIGN EXCHANGE,
CHINA STATE RAILWAY GROUP CO., LTD.**

A Guide to Working and Living in China for Business Expatriates

(2025 Edition)

**Ministry of Commerce,
Ministry of Industry and Information Technology,
Ministry of Human Resources and Social Security,
Ministry of Culture and Tourism,
The People's Bank of China, State Taxation Administration,
National Financial Regulatory Administration,
National Immigration Administration,
Civil Aviation Administration of China,
State Administration of Foreign Exchange,
China State Railway Group Co., Ltd.**

Foreword

To facilitate foreign business expatriates working and living in China, the Ministry of Commerce of the People's Republic of China, in collaboration with relevant departments, has updated the *Guide to Working and Living in China for Business Expatriates (2025 Edition)*. It includes four parts: Notes, Daily Life Services, Services for Stay and Residence in China, and Relevant Services for Work in China, covering matters such as residence registration, SIM card, bank card, residence permit, work permit, social insurance, mobile payment, transportation, and payment of individual income tax. This edition also incorporates RMB exchange, visa-free transit stay for foreign nationals, and the Mainland Travel Permit for Hong Kong and Macao Residents (non-Chinese Citizens).

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Notice for Foreigners

I. Residence Registration Immediately after Entry into the Chinese mainland

(I) For foreigners staying in a hotel, residence registration can be handled by the hotel.

Foreigners can register residence by presenting a valid passport or other international travel documents to the hotel reception.

(II) Foreigners who stay elsewhere need to register residence at the local police station within 24 hours after check-in.

Foreigners or the persons who accommodate them can register residence at the local police station by presenting a valid passport or other international travel documents, along with the proof of address.

II. Matters Requiring Special Attention

(I) Validity period of visa

Foreigners who enter the Chinese mainland with a visa and plan to work and live in the Chinese mainland need to apply for a residence permit within 30 days from the date of entry according to relevant requirements. If an extension of the duration of stay specified in the visa is required, the application should be submitted to the exit and entry administration authority of public security organs of local people's governments at or above the county level in the place of residence, at least 7 days before the expiration of the duration of stay specified in the visa, with the

relevant materials relating to the purpose of the application.

(II) Validity period of residence permit

Foreigners who need to stay in the Chinese mainland after the expiration of residence permits shall apply for an extension 30 days before the expiration. Foreigners who hold a valid residence permit and have changed passports or had other items on the residence permit changed shall apply to the exit and entry administration authority of public security organs for information update within 10 days from the date the changes occur.

(III) Validity period of work permit

1. Foreigners working within the Chinese mainland should obtain a foreigner's work permit. Foreigners with a working period not exceeding 30 days must adhere to the timeframe specified in their foreigner's work permit and stay in the country for the duration outlined on their Z visa. Those with a working period exceeding 30 days must also follow the timeframe specified in their foreigner's work permit and apply for a work-type residence permit, valid for 90 days. This application should be made with the local public security organ by presenting their foreigner's work permit, Z visa, and other supporting documents. Foreign art performance groups and individuals can complete residence procedures with the local public security organ at the location where the performance organizer is registered or where the first

performance takes place, by presenting their foreigner's work permit, Z visa, and other supporting documents. Foreign performers who have obtained residence permits will not need to repeat these residence procedures when performing at other locations in the Chinese mainland.

2. The employer shall submit an application for an extension to the local administration department of foreigners working in the Chinese mainland 30 days before the expiration of the work permit.

3. In case of any change in personal information (name, passport number, and position), an application for changes shall be submitted to the administration department of foreigners working in the Chinese mainland in the place where the employer is located within 10 working days from the date the changes occur.

(IV) Others

1. Foreigners must abide by the laws and regulations of China when writing comments on social media in China.

2. Foreigners must comply with relevant regulations when keeping dogs, cats, and other pets.

3. Foreigners must not photograph military installations, including buildings, sites, and facilities directly used by China for military purposes.

III. How to Get Help in Case of Emergencies

In case of personal assault or property crimes, please call 110.

In case of fire, please call 119.

In case of first aid, please call 120.

In case of passport loss, please report it to the local police station immediately.

For inquiries about immigration or entry-exit matters, please call the 12367 service hotline.

Daily Life Services

I. SIM card

(I) Foreigners can bring their passports or Foreign Permanent Resident ID Cards to the service branches of telecom operators such as China Telecom, China Mobile, and China Unicom, to purchase a SIM card and activate mobile communication services in China.

(II) The mobile communication service plans usually include call time and data. Different operators will provide different service plans according to customers' needs, and users can choose the appropriate one.

Note: The plans often offer a limited amount of data. They can disable internet access when not using internet services if the data offered is little. Or, they are suggested to consult the telecom operator for an appropriate data plan if they need to use a large amount of data.

II. Bank card

(I) Foreigners can present valid documents, such as passports or Foreign Permanent Resident ID Cards, at the outlets of China's commercial banks to apply for a bank card.

(II) Foreigners shall keep the bank cards secure, to avoid loss or unauthorized use by others or criminals. In case of card loss, please report it to the corresponding bank in time.

III. Mobile payment

(I) Foreigners can download and install WeChat, Alipay or UnionPay apps on their mobile phones, input foreign

or Chinese mobile phone numbers and other information for account registration according to the instructions, and follow the prompts on the page to complete bank card binding.

(II) Foreigners can bind a bank card with the logos of Visa, Mastercard, UnionPay, American Express, JCB, Diners Club and Discover. They can also apply for a Tour Card on the UnionPay app and top it up to make payments in daily consumption scenarios.

(III) Foreigners can scan the collection QR code or show the payment QR code when making payments.

Notes for binding bank cards issued overseas:

1. To bind a bank card to a payment product, it must be verified by the issuer. If verification fails, please contact the customer service team of the payment product or the issuing bank for assistance.

2. The scope of bank card brands, payment limits and charging standards may vary between different payment products. For details, please refer to the prompts on the payment product page and the service agreement.

(IV) Users of AlipayHK, WeChat Pay HK (HKSAR of China), MPay (Macao SAR of China), Kakao Pay, Naver Pay and Toss Pay (Republic of Korea), Touch'n Go eWallet (Malaysia), HiPay (Mongolia), Changi Pay (Singapore), OCBC (Singapore), TrueMoney (Thailand), GCash (the Philippines), Kaspi (Kazakhstan) and NayaPay (Pakistan) can use these

e-wallets to pay directly by scanning a QR code in China.

IV. RMB Exchange

Outlets of China's commercial banks provide exchange services for small RMB notes. Foreigners can request an exchange at the counter or self-service equipment as necessary, or they can obtain a change purse product containing equivalent RMB cash of different denominations at the counter.

V. Exchange of Foreign Currencies

(I) Overseas visitors to China can exchange foreign currencies for RMB cash in advance in relevant countries or regions before arriving in China. Each visitor is allowed to carry up to RMB 20,000 in cash when entering or leaving the country.

(II) Overseas visitors to China can also exchange foreign currencies for RMB cash at commercial bank outlets, money changers, and self-service currency exchange machines at international airports, land ports, seaports, and other entry points marked with a currency exchange sign. Additionally, visitors can withdraw RMB cash using international bank cards on ATMs.

VI. Transportation

(I) Train

■ Ticket purchase

1. Identification documents. Foreign travelers can use the following valid identification documents when purchasing tickets or paying for the extended trip at the railway station's ticket windows or ticket agents, or on trains: Foreign Permanent Resident ID

Card; Passport; Foreigner's exit-entry permit; Seafarer's Certificate; Receipt of acceptance of a visa application issued by the exit and entry administration authority of the public security organs of China; Passport loss report certificate; Temporary international travel document issued by embassies and consulates in China (with valid visas or stay certificates issued by the exit and entry administration authority of the public security organs of China attached). Foreign travelers can use Foreign Permanent Resident ID Cards or passports to purchase tickets through China Railway's 12306 English website, 12306 app, or by calling the booking hotline. Foreign travelers can also use Foreign Permanent Resident ID Cards to purchase tickets on self-service machines.

2. Identity verification. To ensure safe and orderly passenger transport, China's railway operator implements real-name ticketing according to relevant regulations. Foreign travelers must complete identity verification before purchasing tickets. Travelers can log in to China Railway's 12306 English website or app to fill in their name, nationality, ID number, and other information following the instructions. The system will automatically complete identity verification. Or, they can upload a photo of the passport information page for manual verification. Travelers can alternatively take valid passports to ticket windows at the railway station for identity verification.

3. Ticket purchase. After completing identity verification, foreign travelers can purchase tickets. Tickets can be purchased online through China Railway's 12306 English website or app, with payment options including Chinese or

foreign bank cards or mobile payment apps. Alternatively, tickets can be bought at ticket windows at the railway station, where payment can be made using Chinese or foreign bank cards, RMB cash, or mobile payment apps. Some railway stations also offer self-service machines for ticket purchase.

For more specific information on applicable payment methods, please refer to the signage or cashier for guidance.

■ Ticket change

Foreign travelers can change tickets using China Railway's 12306 English website or app, or at ticket windows of the railway station. Service fees may be incurred depending on the time of ticket change or the new date of travel.

■ Ticket refund

Foreign travelers can cancel tickets using China Railway's 12306 English website or app, or at ticket windows of the railway station. Service fees may be incurred depending on the time of cancellation.

■ Railway station entry/exit and train boarding

Foreign travelers can enter and exit the railway station through automatic or manual ticket check gates using the original valid identification documents provided when purchasing tickets and must cooperate with ticket checks on the way.

For details of relevant rules, please visit China Railway's 12306 English website or app, or call China Railway's customer service hotline (12306) for consultation.

China Railway's 12306 English website:

<https://www.12306.cn/en/index.html>

(II) Airplane

To take domestic flights in China, foreign travelers may book air tickets online on the airline's official website, app and WeChat mini program, or a ticketing platform.

■ Ticket purchase

1. When buying tickets on an airline's official website, app and WeChat mini program, or a ticketing platform, they can make payments via Alipay, WeChat Pay or UnionPay bank cards. Chinese and foreign bank cards are accepted at the online and offline ticketing channels of ticketing platforms and airlines operating international flights.

2. They can also buy tickets at an airport and pay in RMB cash or via WeChat Pay, Alipay, or bank cards following the policies of the airline.

■ Ticket change and refund

Foreign travelers can change or refund tickets through the ticketing platform or at the airport. Fees may be incurred, which is subject to the policies of the airline.

(III) Metro

A total of 55 cities in China have metro lines. Foreign travelers can purchase metro passes at the stations or use Alipay to take the metro.

1. Foreign travelers can buy single-journey tickets at ticket windows or self-service ticketing machine of the metro station. Frequent travelers can buy metro passes at ticket windows of the metro station with their passports. They can make payments for tickets or passes by Chinese or foreign bank cards, in RMB cash, or by mobile payment apps.

2. Some mobile payment apps and metro operators' apps also support passing

the turnstiles by scanning QR codes. The following are the specific operation steps using Alipay as an example. Foreign travelers need to open Alipay, click on "Transport", and select "City". After completing identity verification, they will obtain a QR code for metro. They can enter and exit the metro station by having the QR code scanned.

3. Beijing has become the first city on the Chinese mainland to allow metro fare payments by swiping foreign bank cards. Without buying tickets or downloading relevant apps, foreign travelers can take 27 urban rail lines and the suburban line S2 in Beijing by swiping Mastercard or Visa cards issued overseas at fare gates.

For more specific information on applicable payment methods, please refer to the signage or cashier for guidance.

(IV) Bus

Foreign travelers can pay with RMB cash, transit cards, or Alipay to take the bus.

(I) Foreign travelers can pay in RMB cash to take buses and are advised to prepare the exact change in advance.

(II) Foreign travelers can take their passports to the service outlets of bus companies to buy transit cards. Payment for the cards can be made in RMB cash or via WeChat Pay or Alipay.

(III) Some mobile payment apps and bus operators' apps also support passing the turnstiles by scanning QR codes. The following are the specific operation steps using Alipay as an example. Foreign travelers need to open Alipay, click on "Transport", and select "City". After completing identity verification, they will obtain a QR code for buses. They need to

have the QR code scanned when getting on and off a bus.

For more specific information on applicable payment methods, please refer to the signage or cashier for guidance.

(V) Online ride-hailing services

Foreign travelers can use Alipay, WeChat, or Didi-Rider to book ride-hailing services. Additionally, Trip.com can be used to book airport shuttle services.

1. Foreign travelers can open Alipay, click on "Transport", select "Taxi", and enter both the pickup location and the destination to book a ride-hailing service.

2. Foreign travelers can open WeChat, click on "Me", select "Services", scroll down and click on "Mobility" or "Ride Hailing", and enter both the pickup location and the destination to book a ride-hailing service.

3. Download Didi-Rider app, which supports foreigners to use foreign mobile phone numbers and international credit cards to register, and book online ride-hailing services once registered. Open Didi-Rider app, confirm the pickup location and the destination, select the preferred services (Express, Taxi, Premier, Luxe), and book a ride-hailing service.

4. Open Trip.com, select "Airport Shuttle Service", enter the flight information to make an appointment, and pay directly with an international bank card.

(VI) Car rental services

Foreign travelers can rent cars at international airports and downtown service outlets. Additionally, car rental apps are available, or travelers can search for "mini programs for car rental" on Alipay or WeChat. After registering, a reservation can be made for car rental.

1. Foreign travelers who are going to rent cars need to bring their passports or Foreign Permanent Resident ID Cards, valid Chinese driver's licenses, and international or Chinese credit cards.

Note: Foreigners renting a car for the first time need to have their identity document information verified at least one working day in advance.

2. Foreign travelers applying for Chinese Provisional Driving Permits for compact cars must take their passports, overseas driver's licenses with Chinese translation, recent one-inch half-length, bareheaded, full-faced color photos against a white background, and other necessary documents to public security traffic management service halls. Foreigners who enter China for a short-term stay can apply for Provisional Driving Permits with a validity period of 3 months. For those who intend to stay longer than 3 months, the validity period can be extended to a maximum of one year. The permits can be used whenever the holders reenter China during the validity period without the need for reapplication.

Note: China has signed agreements for mutual recognition and exchange of driver's licenses with France, Serbia, Belgium, and the United Arab Emirates. This allows individuals holding driver's licenses from the aforementioned countries to drive directly in China or obtain Chinese driver's licenses without taking a test.

VII. Hotel Reservation

Foreign travelers can book online through Trip.com (official website, app or Alipay mini program TripHotels) and pay directly with an international bank card,

or make hotel reservations by telephone or other means.

(I) Foreign travelers intending to stay in hotels are required to present their passports, Foreign Permanent Resident ID Cards, or other valid identification documents for registration at the hotel reception.

(II) The available payment methods at hotels include RMB cash, bank card, Alipay, and WeChat Pay. If foreign travelers wish to pay with bank cards, they need to inquire in advance if Mastercard, Visa, or other international bank cards are accepted. Some hotels accept such payment methods as Apple Pay and PayPal; foreign travelers need to inquire in advance before making a payment.

Entry, Stay, and Residence Services

VIII. China's Visa-Free Policy for Foreign Travelers

(I) Comprehensive mutual visa-free entry

Currently, China has signed comprehensive mutual visa exemption agreements with 29 countries, allowing personnel from relevant countries to visit the Chinese mainland visa-free in accordance with the provisions of the agreements.

(II) Unilateral visa-free entry

At present, China has implemented a unilateral visa-free policy for 47 countries. People from 47 countries including France, Germany, Japan, and Australia holding ordinary passports can enter the Chinese mainland without a visa for business, tourism, visiting relatives and friends, exchange visits, or transiting in China for no more than 30 days.

(III) 240-hour visa-free transit

Citizens of 55 countries including the United States, Brazil, and Russia who hold valid international travel documents and interline passenger tickets with confirmed dates and seats can transit through the Chinese mainland to a third country (region) visa-free via any of the 60 open ports in 24 provinces (autonomous regions and municipalities directly under the central government) such as Beijing, and stay within the designated area in the Chinese mainland for no more than 10 days. Among them, the third countries (regions) include the Hong Kong Special Administrative Region, the Macao Special Administrative Region and Taiwan of China. During their stay, visa-free transit travelers can engage in

tourism, business, exchange visits, or family visits. However, activities that require prior approval, such as work, study, or news reporting, still require applying for a visa in advance.

(IV) Regional visa-free entry

The regional visa-free entry policies for foreign nationals mainly include a 30-day visa-free entry policy for foreign nationals from 59 countries entering Hainan Province, among others. Eligible foreign nationals can enter and stay in the Chinese mainland without a visa in accordance with relevant policies and regulations.

For details of the above content, please refer to the "Policy Interpretation" section on the official website of the National Immigration Administration.

IX. Visa extension

For foreigners entering the Chinese mainland with a visa, if the original reason for entry has not yet been terminated or if for other legitimate reasons that require them to stay beyond the expiration date specified in the visa without the need to change the type of visa, they may apply for extending the visa. Documents required for visa extension are as follows:

(I) Valid passports or other international travel documents;

(II) A completed Foreigner Visa Application Form, and a 33×48mm bareheaded color ID photo taken recently against a white background (free on-site photography is available);

(III) Supporting documents concerning the reason for the visa extension application;

(IV) Supporting documents required for other procedures.

For the application documents required for visa extension, processing procedures and methods, fee basis and standards, etc., they can visit the official website of China's National Immigration Administration and refer to the *Guide on Visa Extension, Replacement and Reissuance for Foreigners* under "Services". The requirements for the photos for travel documents can be found in the *Guidelines for Travel Documents Photographs* in the "Services" section. Additionally, they can find the office address and contact information of local exit-entry reception halls in "Office Enquiries" under "Services". They can also reach out to the 12367 service platform for further information via the hotline or online portal.

X. Residence permit

Where visas held by foreigners specify that foreigners need to apply for residence permits after entry, such foreigners shall, within 30 days from the date of their entry, apply to the exit-entry administration authority of the public security organ under the local people's government at or above the county level in the proposed places of residence for foreigners' residence permits. Foreigners shall apply for a residence permit and its extension, change or re-issuance in person at the exit and entry administration authority of the Chinese mainland's public security organs to complete relevant formalities. For a foreigner who is a high-level talent or urgently-needed professional, or is

under 16 years old or over 60 years old, or with disabilities due to illness or other reasons, the inviting entity/individual, families or relatives of the applicant or a specialized service agency may file the application on behalf of the applicant. Documents required for residence permit application are as follows:

(I) Valid passports or other international travel documents;

(II) A completed Foreigner Visa Application Form, and a 33×48mm bareheaded color ID photo taken recently against a white background (free on-site photography is available);

(III) Supporting documents concerning the reason for residence permit application;

(IV) Supporting documents required for other procedures.

For the application documents and requirements, processing procedures and methods, the time limit and other specific details about residence permit application, they can visit the official website of China's National Immigration Administration and refer to the *Service Guide on Issuance, Extension, Change and Reissuance of Residence Permit for Foreigners* under "Services". The requirements for the photos for travel documents can be found in the *Guidelines for Travel Documents Photographs* in the "Services" section. Additionally, they can find the office address and contact information of local exit-entry reception halls in "Office Enquiries" under "Services". They can also reach out to the 12367 service platform for further information via the hotline or online portal.

XI. Application for Foreign Permanent Resident ID Card

According to the *Exit and Entry Administration Law of the People's Republic of China*, the *Measures for the Administration of Examination and Approval of Foreigners' Permanent Residence in China*, and other relevant laws and regulations, foreigners applying for permanent residence in China shall abide by Chinese laws and regulations, be in good health, have no criminal record, and meet one of the following classification criteria: foreign investors who meet certain investment standards in China, high-level talent working in China, individuals who are especially needed in the country, and those who have made significant and outstanding contribution(s) to China. For detailed regulations, please visit the official website of the National Immigration Administration or contact the exit and entry administration authority of their local municipal public security organ.

The authorities responsible for accepting foreigners' applications for permanent residence in China are the entry and exit administration authority of the public security organ under the municipal people's government, the entry and exit administration authorities of municipal public security bureaus or branches, and the entry and exit administration authorities of county public security bureaus.

XII. The Mainland Travel Permit for Hong Kong and Macao Residents (non-Chinese Citizens) (hereinafter referred to as the "Permit")

Permanent residents in the Hong Kong Special Administrative Region and

the Macao Special Administrative Region who are non-Chinese citizens (hereinafter referred to as non-Chinese Hong Kong and Macao permanent residents) and who wish to travel to the mainland of China for short-term purposes such as investment, visiting relatives, tourism, business, seminars, and exchanges may apply for the Permit through China Travel Service (Holdings) Hong Kong Limited and China Travel Service (Macao) Ltd., authorized by the Exit and Entry Administration of P.R. China. The Permit approved and issued by the exit-entry administration of the public security department is valid for five years. During its validity, the holder may travel to the mainland of China multiple times, with each stay not exceeding 90 days. To apply for the Permit for the first time, non-Chinese Hong Kong and Macao permanent residents shall submit their applications to China Travel Service (Holdings) Hong Kong Limited and China Travel Service (Macao) Ltd. To renew or replace the Permit, the holder may apply to China Travel Service (Holdings) Hong Kong Limited, China Travel Service (Macao) Ltd., or the exit-entry administration of the public security department at or above the municipal level in the mainland of China.

Website of the National Immigration Administration: <https://www.nia.gov.cn> (Chinese version)

<https://en.nia.gov.cn> (English version)

Relevant Services for Work in China

XIII. Work Permit

Documents required for foreigners to apply for work permits are as follows:

(I) A completed *Application Form for Foreigner's Work Permit*;

(II) Supporting documents concerning work qualifications;

(III) Certificates of the highest academic degree (diploma) or relevant approved documents and professional qualification certificates authenticated by apostille (from member countries of the *Convention Abolishing the Requirement of Legalisation for Foreign Public Documents*), or by Chinese embassies or consulates abroad;

(IV) Certificates of no criminal record;

(V) Physical health examination certificates;

(VI) Job contracts or certificates of employment (including letters of dispatch from multinational companies);

(VII) The applicants' valid passports or other valid international travel documents;

(VIII) The applicants' bareheaded, full-faced photos taken within 6 months;

(IX) Relevant supporting documents of the accompanying family members;

(X) Other relevant materials as may be required.

Procedures: The employer shall log in to the Management and Service System for Foreigners Working in China through the National Human Resources and Social Security Government Affairs Service Platform (<http://www.12333.gov.cn>) for online processing.

XIV. Social insurance

Foreigners who work in China shall access social security in accordance with the relevant provisions of the *Social Insurance Law of the People's Republic of China* and the *Interim Measures for Social Insurance System Coverage of Foreigners Working within the Territory of China*.

Eligible individuals

(I) Individuals who are legally employed in China and have legally obtained the Foreigner's Work Permit, residence permits for foreigners, and Foreign Permanent Resident ID Cards.

(II) Individuals who have signed labor contracts with the employers within the territory of China and are paid by the employers, or those who have signed contracts with foreign companies and are dispatched to work in China.

(III) Individuals who have not yet reached the statutory retirement age.

Insurance contributions

(I) If individuals who work within the territory of China just access social security, the employer shall process social insurance registration for him/her within 30 days from the date of applying for work permit;

(II) The insurance base pay and the share borne by employers for foreign employees shall be the same as that of Chinese employees according to local standards.

Mutual exemption provisions

Individuals who are nationals of countries that have signed bilateral or multilateral social security agreements with China and work in China may be

exempted from the obligation to pay for their corresponding types of insurance within the prescribed time limit according to the provisions of the agreement. Up to now, China has signed social security agreements with Germany, the Republic of Korea, Denmark, Canada, Finland, Switzerland, the Netherlands, Spain, Japan, Serbia, Luxembourg, France (not yet in force) and Kyrgyzstan (not yet in force).

Processing location: Government Affairs Service Hall or Human Resources and Social Security Bureau Service Hall of the place where they work; Online Service Hall for Social Insurance.

Website of the Ministry of Human Resources and Social Security:
<http://www.mohrss.gov.cn>

XV. Payment of individual income tax

Residents and non-residents

An individual who is domiciled in China, or an individual who is not domiciled in China but has resided in China for an aggregate of 183 days or more within a tax year, shall be regarded as a Chinese tax resident. Income received by a Chinese tax resident from within China or overseas shall be subject to individual income tax pursuant to the provisions of the Individual Income Tax Law of the People's Republic of China.

An individual who is not domiciled in China and does not reside in China, or an individual who is not domiciled in China but has resided in China for less than an accumulated 183 days within a tax year, shall be regarded as a non-resident individual. Income received by a non-resident individual from within China

shall be subject to individual income tax pursuant to the provisions of the Individual Income Tax Law of the People's Republic of China.

Annual reconciliation for comprehensive income

Foreign nationals, who are tax residents of China and obtain comprehensive incomes from salary and wages, remuneration for personal services, author's remuneration and royalties in a tax year, shall fill in the *Annual Individual Income Tax Return for Self-Filing* and associated forms within the period from March 1 to June 30 of the following year, and do the annual tax reconciliation with the tax authority. Foreign nationals who meet one of the following conditions shall be exempted from the annual reconciliation of individual income tax:

(I) The conditions specified in the tax policy for exemption from the annual reconciliation are met;

(II) The amount of tax withheld matches with that of the tax payable;

(III) The conditions for refunding are met, but the claim of tax refunds is waived.

If they are unsure whether the annual reconciliation needs to be done, they can seek guidance regarding relevant policies and assistance from the taxpayer service halls of local tax authorities.

Procedures: Access local government service halls or tax authorities' taxpayer service halls, Individual Income Tax app, or the Natural Person E-Tax Platform. Foreign nationals need to visit the local taxpayer service halls to apply for a registration code before the first-time use of the Individual Income Tax app or the

Natural Person E-Tax Platform. Taxpayers can seek assistance from taxpayer service halls.

Foreign nationals who are non-resident individuals are not required to deal with the annual reconciliation.

Electronic Tax Service for Natural Persons on the website of the State Taxation Administration:

<https://etax.chinatax.gov.cn>

Enjoying preferential treatment under tax treaties

China has signed agreements or arrangements on avoidance of double taxation with 114 countries (regions). Foreign nationals who are eligible for tax reductions or exemptions may judge by themselves the conditions for enjoying such treatment. They can choose to enjoy the treatment upon self-filing or through withholding agents, and relevant documentation shall be retained for future inquiries. For details of the agreements, please refer to the tax treaty section on the website of the State Taxation Administration.

Tax treaty section on the website of the State Taxation Administration:

https://www.chinatax.gov.cn/chinatax/n810341/n810770/common_list_ssty.html

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NATIONAL IMMIGRATION ADMINISTRATION,
CIVIL AVIATION ADMINISTRATION OF CHINA,
STATE ADMINISTRATION OF FOREIGN EXCHANGE,
CHINA STATE RAILWAY GROUP CO., LTD.**