

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.

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 th , 10 th , 13 rd and 18 th .
Individual (using Chinese ID card as its identification)	9999999999999999 9999999999999999x	18 numerals or 17 numerals followed by letter “x”
Individual (using Chinese passport as its identification)	C9999999999999999 C9999999999999999x	First character is “C” followed by 17 numerals or 16 numerals with a letter.
Individual (using Foreign passport as its identification)	W9999999999999999 W9999999999999999x	First character is “W” followed by 17 numerals or 16 numerals with a letter.
Individual (using Soldier card as its identification)	J9999999999999999	First character is “J” followed by 14 numerals.
Individual (using Mainland Travel Permit for Hong Kong Residents as its identification)	H9999999999999999 H9999999999999999x	First character is “H” followed by 17 numerals or 16 numerals with a letter.
Individual (using Mainland Travel Permit for Macau Residents as its identification)	M9999999999999999 M9999999999999999x	First character is “M” followed by 17 numerals or 16 numerals with a letter.
Individual (using Mainland Travel Permit for Taiwan Residents as its identification)	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. For an individual using Chinese ID card as its identification, its TIN number is shown on its identification card. For an individual using passport or other ID certificate as its identification, its TIN number is usually shown on a Tax-Paid Certificate which could be obtained from the local tax office.

For entity: CERTIFICATE OF TAX REGISTRATION (old TIN)



For entity: BUSINESS LICENCE (new TIN)

营业执照
(副本)
No 911200000584116C

Name of taxpayer ←

→ TIN

名称 天津信源建设工程有限公司
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
津园
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）

2015年08月10日

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

Name of the Taxpayer ←

→ TIN

姓名 王雪梅
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
9号院11号楼3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

For an individual using passport or other ID certificate as its identification: TAX-PAID CERTIFICATE

Name of taxpayer

TIN

中华人民共和国
税收完税证明

(142)京地证明 01616595

税务机关 北京市地方税务局 填发日期 2017年04月24日

纳税人名称 张 博 纳税人识别号 110101198001010101

原凭证号	税种	品目名称	税款所属时期	入(退)库日期	实缴(退)金额
	个人所得税	工资薪金所得	2016-01至2016-01	2016-02-02	108.04
	个人所得税	工资薪金所得	2016-02至2016-02	2016-03-02	108.04
	个人所得税	工资薪金所得	2016-03至2016-03	2016-04-05	108.04
	个人所得税	工资薪金所得	2016-04至2016-04	2016-05-03	108.04
	个人所得税	工资薪金所得	2016-05至2016-05	2016-06-06	332.64
	个人所得税	工资薪金所得	2016-06至2016-06	2016-07-01	272.54
	个人所得税	劳务报酬所得	2016-06至2016-06	2016-07-13	240.00
32016081900002626	个人所得税	正常工资薪金	2016-07至2016-07	2016-08-23	209.44
32016090500007041	个人所得税	正常工资薪金	2016-08至2016-08	2016-09-07	209.44
32016100900000831	个人所得税	正常工资薪金	2016-09至2016-09	2016-10-14	209.44
32016101700003580	个人所得税	劳务报酬所得	2016-09至2016-09	2016-10-19	550.00
32016111000002124	个人所得税	正常工资薪金	2016-10至2016-10	2016-11-15	203.44
32016121400004577	个人所得税	正常工资薪金	2016-11至2016-11	2016-12-16	244.44
32017011000010849	个人所得税	正常工资薪金	2016-12至2016-12	2017-01-13	244.44

以下内容为空。

金额合计(大写) 叁仟壹佰肆拾柒元玖角捌分(3147.98)

税务机关 北京市地方税务局 (盖章) 征收专用章

备注: 身份证件类型: 身份证
身份证件号码: 110101198001010101

填票人 ZJZDJ 24567041546

本凭证不作纳税人记账、抵扣凭证

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://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.