



CHINA

Tax Authority and Related Information

State Administration of Taxation of The People's Republic of China (SAT) <http://www.chinatax.gov.cn/eng/>

Access to Local Tax Consultancies

Tax Agent Firms (listed on SAT's Mandarin Homepage) <https://12366.chinatax.gov.cn/sszyfw/bulletinBoard/main>

Registered Tax Accountants (by the China Certified Tax Agents Association) <http://hy.cctaaedu.cn/hygl/work/hygl/gzcx/zcswsxxcx/index.jsp>

Tax Treaties and Tax Information Exchange Agreements

<http://www.chinatax.gov.cn/eng/c101276/c101732/index.html>

General Anti-Avoidance Rules for Income Tax

<http://www.chinatax.gov.cn/n810341/n810765/n812141/n812222/c1520723/content.html>

Tax Residency

General Information <https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/China-Tax-Residency.pdf> and <http://www.chinatax.gov.cn/eng/c101276/c101279/c5139557/content.html>

Tax Types

English (limited site) <http://www.chinatax.gov.cn/eng/c101270/c101272/c5157954/content.html>

Transfer Pricing Overview <http://www.oecd.org/tax/transfer-pricing/transfer-pricing-country-profile-china.pdf>

Key Information & Online Tools

Bulletins Issued by SAT <http://www.chinatax.gov.cn/n810341/n810765/index.html>

Guide for Taxpayers <http://www.chinatax.gov.cn/eng/c101276/c101277/index.html>

Tax Calendar/ Due Dates (listed on SAT's Mandarin Homepage) <https://12366.chinatax.gov.cn/bsfw/calendar/main>
<http://www.chinatax.gov.cn/>

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

Country Information by the Big Four

China Highlights:

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-chinahighlights-2024.pdf>

Taxation and Investment in China:

<https://www2.deloitte.com/content/dam/Deloitte/cn/Documents/tax/deloitte-cn-tax-chinese-mainland-tax-guide-en-210928.pdf>

Corporate Tax Guide 2023:

https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide

Worldwide Personal Tax and Immigration Guide 2023-2024:

https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide

Worldwide VAT, GST and Sales Tax Guide 2024:

https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide

China Tax Alerts:

https://www.ey.com/en_cn/china-tax-alerts

China Tax Profile:

<https://home.kpmg/content/dam/kpmg/xx/pdf/2018/08/china-2018-updated.pdf>

China – Indirect Tax Guide:

<https://home.kpmg/xx/en/home/insights/2019/10/china-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide

<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf>

China – Global Transfer Pricing Review:

<https://assets.kpmg/content/dam/kpmg/pdf/2015/10/tp-review-china-v3.pdf>

China Tax Alert:

<https://kpmg.com/cn/en/home/insights/2023/01/china-tax-alert.html>

China Overview:

<https://taxsummaries.pwc.com/peoples-republic-of-china>

Click [here](#) for information on tax administration.

Individual – Taxes on Personal Income:

<http://taxsummaries.pwc.com/ID/Peoples-Republic-of-China-Individual-Taxes-on-personal-income>

Corporate – Taxes on Corporate Income:

<https://taxsummaries.pwc.com/peoples-republic-of-china/corporate/taxes-on-corporate-income>

Corporate – Other Taxes:

<http://taxsummaries.pwc.com/ID/Peoples-Republic-of-China-Corporate-Other-taxes>

China Tax Facts and Figures 2023:

<https://www.pwccn.com/en/tax/publications/people-republic-of-china-tax-facts-2023.pdf>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.