

➤ **Q: How to make tax registration for the starting of a business?**

A: Enterprises, the branches and places set up by enterprises engaged in production or business operation in other jurisdictions, individual industrial and commercial households and the institutions engaged in production or business operation should, within 30 days after receiving the business license, come to the local competent tax offices for written tax registration and truly fill in the tax registration form by providing the business license or other document for business, relevant contract, charter, agreement, bank account, resident identification card, passport or other legal documents, unified number certificate for organizations and other relevant documents and materials.

Other taxpayers should go to the local tax offices for tax registration within 30 days from the date of becoming taxpayers according to law.

The main contents of the tax registration form include: name of unit, name of legal representative or owner and his or her resident identification card number, passport number or other identification number, address of residence, address of business, economic nature, form of enterprise, accounting method, scope of production or business, business operational method, registered capital, total investment, bank and bank account number, time period of production or business operation, number of employees, business license number, chief accountant, tax manager, etc.

With regard to the tax registration form filled in by the taxpayer and the documents and materials provided by the taxpayer, the competent tax department should, within 30 days, complete the verification. Those meeting the rules shall be registered and issued tax registration certificate. Then the registration forms for different kinds of taxes have to be filled in and prepared, the applicable kind of tax, taxable items, tax rates, the time for return filing and for tax payment, method of tax collection and the method for putting taxes in the treasury shall be determined for the taxpayers. Files for each tax payer shall be set up. Those not satisfying the rules should also be given an answer.

The industrial and commercial administration department should notice on regular basis to the tax department about the industrial and commercial registration and issuance of the business licenses.

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