

➤ **Q: What are the rules concerning the mode, time and places for Individual Income Tax payment?**

A: The income paying units or individuals shall be the withholding agents for withholding the Individual Income Tax. In withholding the tax, the withholding agents should issue to the taxpayers the tax withholding certificates that are printed uniformly by the tax department. Regarding wages and salaries income and interest dividends and bonus income for which it is not convenient to issue the tax withholding certificates for the reason of massive number of taxpayers, the tax withholding agents may, upon approval by the competent tax department, not issue the above certificates, but they should notify in certain way the taxpayers of the income tax withheld.

Where taxpayers are employed by enterprises and other economic organizations in China or government and dispatched to work abroad, the dispatching units in China shall be the withholding agents for them if their income is paid or borne by the dispatching units in China shall be the withholding agents for them if their income is paid or borne by the dispatching units in China, or the dispatching units in China may be entrusted to withhold their Individual Income Tax if their income is paid or borne by the Chinese establishments abroad.

Where taxpayers receive wages or salaries from two or more payers, where taxpayers have no withholding agents or taxpayers have withholding agents but the withholding agents fail to withhold tax by rules, or where income is received in several payments for one service remuneration, author's remunerations, royalties or property leasing, the taxpayers should report and pay Individual Income Tax by themselves to the local competent tax offices where they receive the income. The tax on received from outside of China should be reported and paid to the competent tax offices where the taxpayers have made family registration or where the taxpayers reside on regular basis.

The taxpayers receiving income from abroad or from two sources or more in China may choose one place for reporting and payment of Individual Income Tax. Any place change to tax reporting and payment should be approved by the previous competent tax offices.

When taxpayers file tax returns by themselves, the tax already withheld in China may be deducted from the tax payable in accordance with relevant regulations.

Where taxpayers are unable to report and pay Individual Income Tax within the time limit, they should entrust other people for tax report and payment or file return and pay tax by mail. In case of report and payment of tax by mail, the date of the stamp of the sending post office shall be taken as the actual day of report.

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The tax withheld by the withholding agents on monthly basis, and the tax paid by the self-reporting individuals should be paid to the State Treasury within the first seven days of the following month, and submit tax returns to the local competent tax offices at the same time.

The enterprises and other economic organizations and government in China should report to the competent tax department the relevant information about their dispatched staff, if any, within 30 days after the end of each tax year.



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