

➤ **Q: How to make de-registration?**

A: In case of disband, bankruptcy, cancellation or other which result in termination of tax payment obligation, the taxpayer should go to the previous tax department of registration for tax de-registration before the de-registration with the industrial and commercial administration department.

The taxpayers who do not need to de-register with the industrial and commercial administration department according to rules should go to the original tax department of registration for de-registration within 15 days after the date of approval or announcement of termination by relevant department.

The taxpayers who need to change the tax department of registration due to change of production or business location should go to the original tax department of registration for de-registration and then apply to the local tax department new location for tax registration before making registration of change or de-registration with the industrial and commercial administration department or before the change of location of production or business.

The taxpayers whose business license have been revoked by the industrial and commercial administration department should report to the original tax department of registration for de-registration within 15 days after the date of revoking.

In making the de-registration, the taxpayers should provide the application for de-registration, the decision of the competent department or the board of directors (employee representative meeting) and other relevant documents of proof, and at same time clear up the tax payment, interest on late payment of taxes and fines and hang in the invoices, invoice recording book and tax registration certificate to the competent tax department. After examination by the competent tax department, the taxpayers may go to the tax deregistration formalities.

In case of de-registration due to change of location of production or business operation, the original tax department of registration should, at the same time of de-registration, send a location change notice to the competent tax department of new location who shall renew the tax registration for the taxpayers. Where the taxpayers have enjoyed or are enjoying preferential tax treatment, the original tax department of registration should note that in the location change notice.

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