

➤ **Q: How to register for doing businesses in other jurisdictions?**

A: The taxpayers engaged in production or business operation who conduct production or business in other county (city) should apply to the local competent tax department for tax administration certificate for doing business in other jurisdictions. After examination, the competent tax department shall, in line with the principle of one certificate for one jurisdiction, issue the tax administration certificate for doing business in other jurisdiction (hereinafter under this question referred to as the certificate in short). For sales of goods in other jurisdiction by taxpayers, the validity period of the certificate is usually 30 days. For conducting construction installation projects in other jurisdiction, the validity period is usually one year. In case of need to prolong the validity for the projects, application should be filed to the original certificate issuing tax department for that.

Before starting production or business in other jurisdiction, the taxpayers should apply to the local tax department where the production or business take place for registration b providing the following documents and materials: the attached sheet of the tax registration certificate, the certificate, filling in the declaration form for goods sales in other jurisdiction and requesting check on the goods for those engaged in sales of goods.

Where taxpayers have not sold all goods at the place specified in the certificate and need to sell that part of goods in some other places, the competent tax department specifying the place of sales must examine it and make transfer notes in the certificate. Otherwise, it'll be regarded as no certificate.

Upon termination of the business activities in other jurisdictions, the taxpayers should fill in the form of business activities in other jurisdictions and report that form to the local competent tax department where the business activities took place, and clear up the tax payment, hand in and write off the invoices not used yet. The competent tax department where the business activities took place should note clear in the certificate the business operation, tax payment and invoice use concerning the taxpayers. The taxpayers should bring this noted certificate, within 10 days at the expiration of the validity of the certificate, to the competent tax department of their residence for the formalities of cancellation of the certificate.

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