

➤ **Q: How to make tax registration for business changes?**

A: In case of any change occurring to the contents of the registration the taxpayers should report to the tax offices of original tax registration for registration of changes.

The taxpayers who have already made registration of change with the industrial and commercial administration should, within 30 days after the registration of change, bring the following documents to the original tax offices for tax registration of change; application for tax registration of change, industrial and commercial registration form of change and industrial and commercial business license (or certificated registration license), decision of taxpayer on change of registration and relevant proof, the previous tax registration certificate (the registration certificate and the attached sheet and registration form) issued by the tax department, and other relevant documents.

The taxpayers who don't need to make registration of change with the industrial and commercial administration or whose tax registration has nothing to do with the industrial and commercial registration should, within 30 days after the date of approving or announcing the change by relevant department, bring the following documents to the original registration tax offices for tax registration of change: application for tax registration of change, decision of taxpayer on change of registration and relevant proof, and other relevant documents.

The normal vat taxpayers who need to take tax registration of change due to being deprived of the status of normal vat taxpayer should provide the following documents: the original identification of normal vat taxpayer, original copy of tax registration certificate (the certificate and the attached sheet), the registration form of kind of tax, and other relevant documents.

The taxpayers providing complete documents as required shall be given the tax registration form of change by the competent tax department. The taxpayers should fill in the form truthfully. After examination by the competent tax department, the form shall be put in taxpayer's file, and the tax department shall make records of change in the relevant columns of the tax registration form and the attached sheet of the tax registration certificate.

Where the tax registration of change has involved the changed of the contents of the tax registration certificate, the competent tax department should take back the previous tax registration certificate and issue a new tax registration certificate in line with the change.

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