

➤ **Q: What are the types of tax registration documents? How to use them?**

A: There are two types of tax registration documents issued by the tax department:

- a. For taxpayers engaged in production and business and issued the business license by the industrial and commercial administration, the tax registration certificate and its attached sheet shall be issued.
- b. For taxpayers who are branches with no independent accounting system and for some taxpayers engaged in production and business, the certified tax registration certificate and its attached sheet shall be issued.

The main contents of the tax registration certificate include: name of taxpayer, unified tax number, legal representative or chief person, address, economic nature or economic type, method of business operation, business scope, business period and validity of identification document.

The taxpayers who have received the tax registration certificates should bring them when dealing with tax reduction exemption, refund, purchase of invoices and conducting business activities outside the jurisdiction of the registration tax office.

The taxpayers should hang up the tax registration certificates on the place in their premises where it is easily visible.

The taxpayers should use the tax registration certificates following the rules set by the tax department. The tax registration certificates shouldn't be lent, changed, damaged, traded or forged. In case of being lost, the taxpayers should report to the competent tax department on time and apply for a new one.

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