

➤ **Q: What is tax registration?**

A: The tax registration is a statutory formality for the taxpayers to register in written form with the tax department before they start or terminate their businesses or when any significant change takes place in course of production or business operation. The taxpayers of taxable income, taxable property and/or taxable activity should make tax registration. The withholding agents should go to the tax department for tax registration and receive the withholding certificates at the time when the liability to withhold tax arises.

The tax registration shall be handled by the offices (or branches) of SAT and local tax bureaus (or branches) at county (or district) level or above. It may also be accepted by the tax collection station of the taxpayer's location, and then transferred to the offices (or branches) of SAT and local tax bureaus (or branches) at county (or district) level.

The offices of SAT and the local tax bureaus shall use the unified tax numbers of their own for the taxpayers under their administration. The taxpayers shall be registered and administered respectively by the offices of SAT and local tax bureaus.

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