

Procedures and documents for de-registration for WFOE

Documents for de-registration of business license, electronic business license form Shanghai Administration of Industry and Commerce:

- (1) Application form for de-registration of foreign invested enterprises signed by the legal person
- (2) Application report of de-registration signed by legal person or whoever authorized to sign of foreign invested enterprise
- (3) The certification of pay taxes from Tax Authority and Customs, certification of de-registration of bank account
- (4) The certification of pay debt and other related financial settlement
- (5) Registration certificate
- (6) Seal and representative certificate
- (7) Authorization letter and business license of the agency authorized by foreign invested enterprise

De-registration of the organization code from Shanghai Quality and Technical Supervision Bureau:

De-registration of organization code should be applied to related governmental department according to legal de-registration process. The related de-registration certification will be provided after the review of de-registration of organization code. The required documents include:

- (1) Approval of the de-registration by related organizations and the copy of it
- (2) Application form of the de-registration of organization code
- (3) Organization code certificate, code certificate and IC card

De-registration of the seal from Shanghai Public Security Bureau:

Documents required:

The enterprise seal engraved with the "Three Qualifications", seal of the Shanghai representative office, the authorization letter signed by legal representative, copy of the valid identification of the legal representative, business license(both original and duplicate) or Industrial and Commerce Registration and its copy together with the valid identification of the handling person and its copy. On occasions that the license is handled by any agent entrusted, the valid identification of the agent should be submitted.

De-registration of Foreign Exchange Registration from Shanghai Branch of State Foreign Exchange Administration:

De-registration of foreign exchange registration should be applied to the Foreign Exchange Administration when the name, share or equity structure of the enterprise is changed and the company is cancelled. The required documents include:

- (1) Name, address, business scope of the enterprise, the copy of the approval of de-registration
- (2) Foreign Exchange Registration

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- (3) IC card of the bank account of foreign exchange
- (4) Copy of the approval of the foreign exchange capital account both reserved by the enterprise and the bank (only required for enterprises applying for the de-registration of foreign exchange registration)
- (5) Seal

De-registration of the Tax Registration Certificate from Shanghai Tax Administration:

In case of disband, bankruptcy, business suspension and restoration or other which result in termination of tax payment obligation, the taxpayer should bring the relevant documents and materials to the tax department of the original 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 or other 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 residence place or business location should bring the relevant documents and materials to the original tax department of registration for de-registration before making registration of change or de-registration with the industrial and commercial administration department or other department or before the change of location of residence within 30 days after the date of de-registration of tax.

The overseas enterprises subcontracting the projects of construction, installation, assembling, surveying and providing labor service within China should go to the tax department of the original registration for tax de-registration 15 days before departure from China after completion of the projects. For the exporting enterprises which have got the approval of export refund and exemption, de-registration should follow the complete settlement of the tax refund or exemption and de-registration of the export refund or exemption approval. Taxpayers of appreciation tax should log off the Anti-false Tax-controlled Invoice System of Appreciation Tax besides de-registration. Taxpayers should go to the tax department of original registration to clear up the tax payment, interest on late payment of taxes and fines, and hand in the tax invoices.

The documents required in tax clearance include:

- (1) Application form of tax clearance approval for tax de-registration
- (2) Invoice Purchasing Book
- (3) Blank invoices and counterfoils of used invoices
- (4) Shanghai Registration Form of Destroy of Blank Invoices
- (5) Other relevant documents and materials required by tax department

The documents required for tax de-registration include:

- (1) Application Form of Tax De-Registration
- (2) Tax Clearance Approval for Tax De- Registration
- (3) Shanghai Registration Form of Destroy of Blank Invoices
- (4) Application Form of Logging off Anti-false Tax-controlled Invoice System of Appreciation

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Tax

- (5) Tax Registration Certificate and National/Local Tax (both original and duplicate)
- (6) Approval of de-registration or other related approval signed by the president or CEO or the board of director; foreign residential representative office should submit the approval of de-registration signed by the General Office
- (7) Civil ruling of conclusion of the bankruptcy proceedings from the Supreme People's Court
- (8) Decision of revocation of business license by industrial and commercial department
- (9) Other documents and materials required by tax departments

http://www.sgs.gov.cn/sgs/1001/xzxc/djx/djx_08.htm

<http://www.shzj.gov.cn/workcenter/zuzhidm.jsp>

http://www.police.sh.cn/shpolice/zhenwu/bszn/zazdzn/xzsp/item/2006_11/aa738020120070016868.shtml

<http://www.safe.gov.cn/fj/310000/310000C/310000C05053108.htm>

<http://www.csj.sh.gov.cn/gb/cs/zwgk/bszn/swbszn/userobject7ai8565.html>



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