

## Information on Tax Identification Numbers<sup>1</sup>

### Section I – TIN Description

Entities: Generally TIN of an entity is the Uniform Social Credit Code which can be found on the entity's Business Licence. If no Uniform Social Credit Code is obtained by the entity, its TIN (18 digits) is assigned by local tax office according to relevant rules. During current transition period, the 15-digit old TIN is still in use for some entities, printed on the Tax Registration Certificate.

Individual: TIN depends on its identification. For an individual using Chinese ID card as its identification, TIN is the ID number. For an individual using passport or other ID certificate as its identification, TIN is issued by local tax office according to relevant rules. In some regions, passport numbers are also recognized as TIN for foreign individuals.

#### Relevant tax provisions:

Coding for the Identification number for tax payers (Shuizongfa [2013]41)

Revision of Coding for the Identification number for tax payers (Gonggao [2015]66)

<http://www.chinatax.gov.cn/n810341/n810755/c1826943/content.html>

Notice on Taxpayer Identification Number for Individual Taxpayers

<http://www.chinatax.gov.cn/n810341/n810755/c3960494/content.html>

### **Additional information on the mandatory issuance of TINs**

#### **Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

Individuals: YES only for individuals using Chinese ID card as their identification as TIN is their ID numbers. As for individuals using passports or other ID certificates as their identification, the issuance of the Chinese TIN occurs following a first tax-return or following a first tax payment obligation.

Entities: NO. Entities need to be registered with tax authority or industry & commerce authority to obtain their TIN or Uniform Social Credit Code which is recognized as TIN.

<sup>1</sup> The information is to be considered as preliminary guidance only. Should there be any inconsistency between Chinese and English version, the Chinese version shall prevail.

## Section II – TIN Structure

The structure of TIN varies depending on the types of taxpayer.

For entities, it consists of 15 characters (old TIN regime) or 18 characters (new TIN regime).

For an individual using Chinese ID card as its identification, TIN is its ID number which consists of 18 characters. For an individual using passport or other ID certificate as its identification, TIN is assigned in the following format. In some areas, passport numbers are also recognized as TIN for foreign individuals.

| Type of taxpayer  | Format  | Explanation  |
|---|---|--|
| Entity  | 999999999999999 (old TIN)<br>9999999999999999 (new TIN)<br>99999999xxxxxxxx (new TIN) | For the old TIN regime, there are 15 numerals. While for the new TIN regime, there are 18 numerals with sometimes letters appearing in the last 10 characters, especially the 9 <sup>th</sup> , 10 <sup>th</sup> , 13 <sup>rd</sup> and 18 <sup>th</sup> . |
| Individual (using Chinese ID card as its identification)                                | 9999999999999999<br>9999999999999999x   | 18 numerals or 17 numerals followed by letter “x”  |
| Individual (using Chinese passport as its identification)                               | C9999999999999999<br>C9999999999999999x   | First character is “C” followed by 17 numerals or 16 numerals with a letter.   |
| Individual (using Foreign passport as its identification)                               | W9999999999999999<br>W9999999999999999x   | First character is “W” followed by 17 numerals or 16 numerals with a letter.   |
| Individual (using Soldier card as its identification)                                   | J9999999999999999   | First character is “J” followed by 14 numerals.  |
| Individual (using Mainland Travel Permit for Hong Kong Residents as its identification) | H9999999999999999<br>H9999999999999999x   | First character is “H” followed by 17 numerals or 16 numerals with a letter.   |
| Individual (using Mainland Travel Permit for Macau Residents as its identification)     | M9999999999999999<br>M9999999999999999x   | First character is “M” followed by 17 numerals or 16 numerals with a letter.   |
| Individual (using Mainland Travel Permit for Taiwan Residents as its identification)    | T9999999999999999<br>T9999999999999999x   | First character is “T” followed by 17 numerals or 16 numerals with a letter.   |

*This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, jurisdictions would outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).*

### Section III – Where to find TINs?

Taxpayer who registered with tax authority was issued a certificate of tax registration that contains its TIN. Under the new TIN regime, taxpayer who registers with industry & commerce authority will be issued a business licence that contains its Uniform Social Credit Code, which is also its TIN. For an individual using Chinese ID card as its identification, its TIN number is shown on its identification card. For an individual using passport or other ID certificate as its identification, its TIN number is usually shown on a Tax-Paid Certificate which could be obtained from the local tax office.

For entity: CERTIFICATE OF TAX REGISTRATION (old TIN)

For entity: BUSINESS LICENCE (new TIN)

**营业执照**  
(副本)  
No 911200000584116C

Name of taxpayer ←

→ TIN

|       |   |
|-------|---|
| 名称    | 天津...建筑工程有限公司   |
| 类型    | 有限责任公司  |
| 住所    | 天津市河西区友谊南路与潭江道交口东南侧天...   |
| 法定代表人 | ...   |
| 注册资本  | 伍佰万元人民币   |
| 成立日期  | 二〇一五年八月十日   |
| 营业期限  | 2015年08月10日至长期  |
| 经营范围  | 建筑工程; 土石方工程; 装饰装修工程; 园林绿化工程; 设计及施工; 水电安装, (依法须经批准的项目, 经相关部门批准后方可开展经营活动) |

For an individual using Chinese ID card as its identification: IDENTIFICATION CARD

Name of the Taxpayer ←

→ TIN

|        |  |
|--------|--|
| 姓名     | (Redacted)                                     |
| 性别     | 女  |
| 民族     | 汉  |
| 出生     | 1978年10月27日                                    |
| 住址     | 北京市西城区复兴门外大街...<br>...9号院...号楼...单元...<br>...室 |
| 有效期限   | 2005.10.09-2006.01.09                          |
| 签发机关   | 北京市公安局西城分局                                     |
| 公民身份号码 | 110100197810270022                             |

For an individual using passport or other ID certificate as its identification: TAX-PAID CERTIFICATE

Name of taxpayer

TIN

**中华人民共和国**  
**税收完税证明**

(142)京地证明 01616595

税务机关 北京市地方税务局      填发日期 2017年04月24日

纳税人识别号 XXXXXXXXXX

| 原凭证号              | 税种    | 品目名称   | 税款所属时期          | 入(退)库日期    | 实缴(退)金额 |
|-------------------|-------|--------|-----------------|------------|---------|
|                   | 个人所得税 | 工资薪金所得 | 2015-01至2016-01 | 2016-02-02 | 108.04  |
|                   | 个人所得税 | 工资薪金所得 | 2016-02至2016-02 | 2016-03-02 | 108.04  |
|                   | 个人所得税 | 工资薪金所得 | 2016-03至2016-03 | 2016-04-05 | 108.04  |
|                   | 个人所得税 | 工资薪金所得 | 2016-04至2016-04 | 2016-05-03 | 108.04  |
|                   | 个人所得税 | 工资薪金所得 | 2016-05至2016-05 | 2016-06-06 | 332.64  |
|                   | 个人所得税 | 工资薪金所得 | 2016-06至2016-06 | 2016-07-01 | 272.54  |
|                   | 个人所得税 | 劳务报酬所得 | 2016-06至2016-06 | 2016-07-13 | 240.00  |
| 32016081900002626 | 个人所得税 | 正常工资薪金 | 2016-07至2016-07 | 2016-08-23 | 209.44  |
| 32016090500007041 | 个人所得税 | 正常工资薪金 | 2016-08至2016-08 | 2016-09-07 | 209.44  |
| 32016100900000831 | 个人所得税 | 正常工资薪金 | 2016-09至2016-09 | 2016-10-14 | 209.44  |
| 32016101700003580 | 个人所得税 | 劳务报酬所得 | 2016-09至2016-09 | 2016-10-19 | 550.00  |
| 32016111000002124 | 个人所得税 | 正常工资薪金 | 2016-10至2016-10 | 2016-11-15 | 203.44  |
| 32016121400004577 | 个人所得税 | 正常工资薪金 | 2016-11至2016-11 | 2016-12-16 | 244.44  |
| 32017011000010849 | 个人所得税 | 正常工资薪金 | 2016-12至2016-12 | 2017-01-13 | 244.44  |

以下内容为空。

金额合计(大写) 叁仟壹佰肆拾柒元玖角捌分(3147.98)

税务机关 北京市地方税务局 (盖章) 征收专用章

备注: 身份证件类型: 身份证  
身份证件号码: XXXXXXXXXXXX

填票人 ZJZDJ      24567041546

本凭证不作纳税人记账、抵扣凭证

*In this section, jurisdictions should list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.*

#### **Section IV – TIN information on the domestic website**

For further information:

<http://www.chinatax.gov.cn/n810341/n810755/c1826943/content.html>

[http://www.gov.cn/xinwen/2015-08/13/content\\_2912366.htm](http://www.gov.cn/xinwen/2015-08/13/content_2912366.htm)

No online checker is available now.

*In this section, jurisdictions can provide hyperlinks to their domestic website where further information on TINs can be found. In addition, jurisdictions could provide a link to an online TIN-verification tool, if available.*

#### **Section V – Contact point for further information**

Chinese Competent Authority

Global Cooperation and Compliance Division, International Taxation Department, State Administration of Taxation

No. 5, Yangfangdian Xilu, Haidian District, Beijing, P.R.China

Email: eoicompentauthority@chinatax.gov.cn

*Under this header, jurisdictions would provide the contact details of the competent service within their tax administration, which can be contacted in case of further questions on TINs.*