A GUIDE TO WORKING AND LIVING IN CHINA FOR BUSINESS EXPATRIATES

(2026 EDITION)

MINISTRY OF COMMERCE
MINISTRY OF FOREIGN AFFAIRS
MINISTRY OF INDUSTRY AND INFORMATION TECHNOLOGY
MINISTRY OF HUMAN RESOURCES AND SOCIAL SECURITY
MINISTRY OF CULTURE AND TOURISM
THE PEOPLE'S BANK OF CHINA
STATE TAXATION ADMINISTRATION
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CIVIL AVIATION ADMINISTRATION OF CHINA
STATE ADMINISTRATION OF FOREIGN EXCHANGE
CHINA STATE RAILWAY GROUP CO., LTD.

A Guide to Working and Living in China for Business Expatriates

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Ministry of Commerce
Ministry of Foreign Affairs
Ministry of Industry and Information Technology
Ministry of Human Resources and Social Security
Ministry of Culture and Tourism
The People's Bank of China
State Taxation Administration
National Financial Regulatory Administration
National Immigration Administration
Civil Aviation Administration of China
State Administration of Foreign Exchange
China State Railway Group Co., Ltd.

Foreword

To facilitate business expatriates working and living in China, the Ministry of Commerce of the People's Republic of China has, in conjunction with the relevant departments, compiled an updated *Guide to Working and Living in China for Business Expatriates (2026 Edition)*. The Guide includes four parts: Dos and Don'ts, Daily Life Services, Services for Stay and Residence in China, and Relevant Services for Work in China, addressing matters such as residence registration, SIM card, bank card, residence permit, work permit, social insurance, mobile payment, transportation, and individual income tax payment.

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Dos and Don’ts

I. Residence Registration Upon Entry into the Chinese Mainland

(i) Foreign nationals staying in hotels can have the residence registration handled by the hotels.

Foreign nationals can register residence by presenting a valid passport or other international travel documents at the hotel front desk.

(ii) Foreign nationals staying elsewhere shall register residence with local police stations within 24 hours after arrival.

Either foreign nationals or hosts who accommodate them can complete residence registration with local police stations by presenting a valid passport or other international travel documents, along with proof of address.

(iii) Online residence registration for foreign nationals residing in places other than hotels.

In seven pilot provinces (autonomous regions and municipalities directly under the central government), including Hebei, Liaoning, Zhejiang, Hubei, Guangxi, Chongqing, and Sichuan, foreign nationals or their hosts can complete residence registration online through the Government Service Platform of the National Immigration Administration of China.

II. Important Points to Note

(i) Validity period of visa and duration of stay

Foreign nationals who enter with a visa and intend to work and reside in the Chinese mainland shall apply for a residence permit within 30 days from the date of entry as required. If extension of stay specified in the visa is required, an application should be filed seven days prior to the expiration of the duration of stay to the exit and entry administration authority of public security organs of governments at the county level or above in places of residence, along with the necessary documents supporting the reason for the application.

(ii) Validity period of residence permit

Foreign nationals who wish to stay in the Chinese mainland beyond the expiration of the residence permits shall apply for an extension 30 days prior to the expiration. Where there is any change to the passport or residence permit, an application for renewal of residence permit shall be filed within 10 days from the date such change occurs to the exit and entry administration authority of public security organs.

(iii) Validity period of work permit

1. Foreign nationals working in China shall obtain a foreigner’s work permit (hereinafter referred to as the “work permit”) and other documents as required, and apply for a work-type residence permit as required. Short-term expatriate employees who work for no more than 30 days should work within the time specified on the work permits and stay for the duration indicated on the Z-visas. Those who work for more than 30 days should work for the duration specified on the work permit, and file

an application for a work-type residence permit valid for 90 days at public security organs, along with the work permits, Z-visas, and other supporting documents. Foreign performing arts groups and individuals may apply for a residence permit at public security organs where the performance organizer is registered or where the first performance takes place, provided they have approval documents for foreign-related business performances issued by the departments of culture and tourism, along with the Z-visas and other necessary documents. Foreign performers who have already obtained residence permits do not need to complete residence procedures again when performing at other venues in China.

2. For extension of a work permit, an application shall be filed by the employers, within 30 days prior to the expiry date, to local provincial or municipal departments of human resources and social security (responsible for administration of employment of foreign experts).

3. In case of any change to personal information (such as name, passport number, or position), an application for renewal of work permit shall be filed, within 10 working days from the date such change occurs, to local provincial or municipal departments of human resources and social security (responsible for administration of employment of foreign experts).

(iv) Other matters

1. Please comply with Chinese laws and regulations when posting comments on social media in China.

2. Please follow applicable rules when owning dogs, cats, and other pets.

3. Do not take photographs of military sites, including buildings, locations, and facilities that are directly used for military purposes.

III. How to Get Help in Case of Emergencies

If your personal safety or property is threatened, please dial 110.

In case of fire, please dial 119.

To seek first aid, please dial 120.

If your passport is lost, please promptly notify the nearest police station.

For information about immigration or entry-exit procedures, please call the 12367 service hotline.

Daily Life Services

I. SIM Card

(i) Foreign nationals can bring the passports or Foreign Permanent Resident ID Cards to service centers of telecom operators such as China Telecom, China Mobile, and China Unicom to apply for a SIM card and activate mobile communication services in China. Some providers also support eSIM (embedded SIM cards). Please check with telecom operators beforehand for details.

(ii) Mobile communication service plans typically include voice call minutes and data. Diverse plans tailored to customer needs are offered by different telecom operators, and you can choose the one that works for you.

Note: Mobile data plans often come with a cap. If the data limit is low, Internet access may be disabled when not in use. If you are a heavy data user, please consult telecom operators for a suitable data plan.

II. Bank Card

(i) Foreign nationals can apply for a bank card at outlets of commercial banks by presenting valid identity documents such as a passport or a Foreign Permanent Resident ID Card.

(ii) Please keep your bank cards safe to prevent loss or unauthorized use by others. In case of card loss, please promptly report it to the issuing banks.

III. Mobile Payment

(i) Foreign nationals can download and install apps such as WeChat, Alipay, or UnionPay on their phones, and register accounts using foreign or Chinese phone numbers and other information and follow the prompts on the page to add bank cards.

(ii) Bank cards with Visa, Mastercard, UnionPay, American Express, JCB, Diners Club, and Discover logos can be added. Additionally, foreign nationals can apply for an E-Money Card on the UnionPay app, top it up, and use it for everyday payments.

(iii) Payments can be made by scanning a collection QR code or by showing the user's payment QR code.

Notes on adding bank cards issued overseas :

1. To add bank cards to payment apps requires verification by card issuers. If verification fails, please contact the customer service of payment apps or issuing banks for help.

2. The scope of bank card brands, payment limits, and fees may vary with different payment apps. Please refer to the app prompts and service agreements for details.

(iv) Users of AlipayHK, WeChat Pay HK (Hong Kong Special Administrative Region, China), MPay (Macao Special Administrative Region, China), Kakao Pay (ROK), Touch'n Go eWallet (Malaysia), HiPay (Mongolia), Changi Pay (Singapore), OCBC (Singapore), Naver Pay (ROK), Toss Pay (ROK), TrueMoney (Thailand), GCash (Philippines), Kaspi (Kazakhstan), and NayaPay (Pakistan) can use these e-wallets to pay directly in China by scanning QR codes.

IV. Small Denomination RMB Exchange

Commercial bank outlets in China offer services to exchange small RMB notes. Foreign nationals can request an exchange at counters or self-service machines as necessary, or purchase change purse products containing equivalent RMB cash in various denominations at the counter.

V. Foreign Currency Exchange

(i) Visitors from abroad can exchange foreign currencies for RMB cash in relevant countries or regions before arriving in China (Each visitor is allowed to carry up to RMB 20,000 in cash when entering or leaving China each time).

(ii) Overseas visitors can exchange foreign currencies for RMB cash at commercial bank outlets, authorized money changers, and self-service currency exchange machines located at international airports, land and sea ports, and other entry points, as well as other places of China marked with currency exchange signs. Additionally, RMB cash can be withdrawn from ATMs using international bank cards.

VI. Transportation

(i) Train

■ Ticket Purchase

1. Identification documents. Foreign travelers can use the following valid identity documents when buying tickets or paying for extended trips at railway station ticket counters, authorized agents, or on trains: Foreign Permanent Resident ID Card; Passport; Exit-Entry Permit for Foreigners; Seafarer's Certificate; Visa application acceptance receipt issued by exit and entry administrations of China's public security organs; Passport loss report certificate; Temporary international travel documents issued by embassies or consulates in China (accompanied by valid visas or residence permits issued by exit and entry administrations of China's public security organs). Foreign travelers can also use Foreign Permanent Resident ID Cards or passports to purchase tickets via China Railway's 12306 English website, the 12306 app, or the booking hotline. Additionally, Foreign Permanent Resident ID Cards can be used to buy tickets on self-service machines.

2. Identity verification. To ensure safe and orderly passenger transport, China Railway enforces real-name ticketing in accordance with relevant regulations. Foreign travelers must complete identity verification before purchasing tickets. You can log into the 12306 English website or app to enter your name, nationality, ID number, and other information as instructed, and the system will automatically complete identity verification. You can also upload a photo of passport information page for manual verification. Alternatively, foreign travelers can present a valid passport at railway station ticket counters for identity verification.

3. Ticket purchase. Once identity verification is complete, foreign travelers can purchase tickets via the 12306 English website or app by Chinese or foreign bank cards and mobile payment apps. Tickets can also be bought at railway station ticket counters using Chinese or foreign bank cards, RMB cash, or mobile payment apps. Some stations provide self-service machines for ticket purchase.

For detailed information on applicable payment methods, please refer to station signage or consult the cashier.

■ **Ticket Changes**

Foreign travelers may change tickets through the 12306 English website or app or at railway station ticket counters. Service fees may be incurred depending on the time of change or the new date of travel.

■ **Ticket Refunds**

Foreign travelers can cancel tickets via the 12306 English website or app, or at railway station ticket counters. Service fees may apply depending on the time of cancellation.

■ **Railway Station Entry/Exit and Train Boarding**

Foreign travelers can enter and exit railway stations through automatic or manual ticket gates using the original valid identity documents provided at ticket purchase, and should cooperate with ticket inspections en route.

For detailed rules, please visit the 12306 English website or app, or dial China Railway's customer service hotline (12306).

12306 English website: https://www.12306.cn/en/index.html

(ii) Airplane

To take flights in China, foreign travelers can book tickets online through airlines' official websites or apps, WeChat mini programs, or ticketing platforms.

■ **Ticket Purchase**

1. When purchasing tickets through airlines' official websites or apps, WeChat mini programs, or ticketing platforms, payments can be made using Alipay, WeChat Pay, or UnionPay bank cards. Both Chinese and foreign bank cards are accepted by online and offline channels of ticketing platforms and airlines that operate international flights.

2. Tickets can also be bought at airports, with payment accepted in RMB cash, WeChat Pay, Alipay, or bank cards, depending on airlines' policies.

■ **Ticket Changes and Refunds**

Foreign travelers may change or cancel tickets through ticketing platforms or at airports. Fees may apply according to airlines' policies.

(iii) Metro

A total of 55 cities in China have metro lines. Foreign travelers can access the metro by purchasing metro tickets and passes at metro stations, or using mobile payment apps or bank cards.

1. Single-journey tickets can be bought at ticket windows or self-service machines at metro stations. Frequent travelers can purchase metro passes at ticket windows, which requires the presentation of passport. Payments can be made using Chinese or foreign bank cards, RMB cash, or mobile payment apps.

2. Some mobile payment apps and metro operator apps support station entry and exit via QR codes. For example, on Alipay, tap "Transport", select the city, and complete identity verification to receive a QR code for metro. Present the QR code at the gate when entering and exiting metro stations.

3. Tap-to-ride services are available on urban metro lines in Beijing, Shanghai, Guangzhou, and Chengdu, as well as the suburban railway line S2 in Beijing and both the maglev line and urban lines in Shanghai. Foreign travelers can access the

metro by swiping overseas-issued bank cards at fare gates, without the need to buy tickets or download apps. UnionPay, Visa, Mastercard, and American Express cards are accepted.

For detailed information on accepted payment methods, please refer to station signage or consult the cashier.

(iv) Bus

Foreign travelers can pay for bus rides using RMB cash, transit cards, mobile payment apps, or bank cards.

1. Cash payments require exact change, so travelers are advised to prepare accordingly.

2. Transit cards can be purchased at bus company service outlets, which requires the presentation of passport. Payment can be made in RMB cash, WeChat Pay, or Alipay.

3. Some mobile payment apps and bus operator apps support QR-code boarding. For example, on Alipay, tap "Transport", select the city, and complete identity verification to receive a QR code for bus. Present the QR code when getting on and off the bus.

4. In Chengdu, bus fares can be paid directly using bank cards. Foreign travelers can get on the bus by tapping bank cards at the POS terminal, without the need to buy tickets or download apps. UnionPay, Visa, Mastercard, and American Express cards are accepted.

For detailed information on accepted payment methods, please refer to station signage or consult the cashier.

(v) Online ride-hailing services

Foreign travelers can book rides on apps like Alipay, WeChat, and DiDi Travel, or book airport shuttle services on Trip.com.

1. To book a ride on Alipay, tap "Transport," select "Taxi," and enter the pickup and drop-off locations.

2. To book a ride on WeChat, tap "Me" and then "Pay and Services," scroll down and tap "Travel Service" or "DiDi Ride-Hailing," and enter the pickup and drop-off locations.

3. To book a ride on the DiDi Travel app, register and log in using international phone numbers and bank cards, confirm the pickup and drop-off locations, and choose the preferred service options (Express, Taxi, Premier, or Luxe).

4. To book airport shuttle services on Trip.com, select "Airport Transfer" in "Cars" and provide flight details. International bank cards are supported for payment.

(vi) Car rental services

Foreign travelers can rent cars at international airports and downtown rental locations. They can also use car rental apps or "mini programs" on platforms like Alipay and WeChat to book a car after registration.

1. Foreign travelers intending to rent a car need to present passport or Foreign Permanent Resident ID Card, a valid Chinese driving license, and an international or Chinese credit card.

Note: Verify the identity document at least one business day before first-time renting.

2. Foreign travelers applying for a Chinese Provisional Driving Permit for compact cars need to present passport, an overseas driving license with a Chinese translation, recent photos in color (25 × 35 mm, portrait, bareheaded, full-face, white background), and other required

documents to the traffic management service centers of public security departments. Short-term travelers to China can apply for a Provisional Driving Permit valid for three months. Those planning to stay longer than three months can extend the validity of the Provisional Driving Permit up to one year. The Provisional Driving Permit can be used for driving in China during its validity without the need to reapply.

Note: China has signed agreements with France, Serbia, Belgium, and the United Arab Emirates on mutual recognition and exchange of driving licenses. Holders of driving licenses from these countries can drive directly in China or obtain a Chinese driving license without taking a test.

VII. Hotel Reservation

Foreign travelers can book hotels online via Trip.com (through its website or app, or the Alipay mini program TripHotels), HopeGoo.com (through its website or app, or the Alipay mini program HopeGoo) and other Internet platforms and pay directly using international bank cards, or make reservations by phone or other means.

(i) Foreign travelers planning to stay at hotels must present passport, Foreign Permanent Resident ID Card, or any other valid identity document when checking in at the hotel front desk.

(ii) Payment options at hotels include RMB cash, bank cards, Alipay, and WeChat Pay. If you wish to pay with bank cards, please confirm in advance whether Mastercard, Visa, or other international cards are accepted. Some hotels also accept payment options like Apple Pay and PayPal. If you wish to use those, please confirm in advance.

VIII. Departure Tax Refund for Overseas Visitors

(i) Departure Tax Refund Policy

Overseas visitors can be refunded value-added tax (VAT) for the tax-refundable goods they purchase at tax-free stores when they leave China from ports of departure.

Overseas visitors refer to foreigners and compatriots from Hong Kong, Macau and Taiwan of China who reside in China's mainland for no more than 183 consecutive days before the date of departure.

Ports of departure refer to ports in regions where the departure tax refund policy is implemented, which are officially open to the public and within which tax refund agencies are established, including air transport ports, water ports and land ports.

(ii) Eligible Goods

Goods eligible for personal use, purchased by overseas visitors at tax-free stores and meeting certain conditions, are eligible for VAT refund.

The following items are excluded:

Goods prohibited and restricted for exit listed in the *Catalog of Items Prohibited and Restricted from Entering and Exiting the People's Republic of China*;

VAT exempted goods sold at tax-free stores;

Other goods as prescribed by the Ministry of Finance, the General Administration of Customs and the State Taxation Administration.

(iii) Conditions

Visitors who apply for VAT refund shall meet all the conditions as listed below:

The amount of tax-refundable goods, purchased by the same overseas visitor at the same tax-free store within the same day, reaches RMB 200;

Tax-refundable goods have not yet been used or consumed;

The departure date is no more than 90 days from date of the purchase of tax-refundable goods;

The tax-refundable goods purchased shall be carried with the overseas visitor himself/herself, or checked as his/her luggage upon departure.

(iv) Amount of Tax Refund

For items subject to the tax rate of 13%, the tax refund rate is 11% (including agency service fees);

For items subject to the tax rate of 9%, the tax refund rate is 8% (including agency service fees).

(v) Process

1. Purchasing tax-refundable goods. Overseas visitors who apply for the departure tax refund after purchasing tax-refundable goods at tax-free stores shall ask for the Refund Application Form for Overseas Visitors and sales invoices from the tax-free stores;

2. Customs verification. Overseas visitors shall declare their purchases at the port of departure together with the Refund Application Form for Overseas Visitors, sales invoices and their valid ID to the Chinese customs for verification. The customs shall sign and seal the Form after confirming that there is no error;

Valid ID mentioned above refers to passports, Mainland Travel Permit for Hong Kong and Macau residents, Mainland Travel Permit for Taiwan residents, etc., which indicate or collect the last entry date of overseas visitors;

3. Refunding by agencies. The departure tax refund shall be processed by tax refund agencies established within the restricted zone at the port of departure. Overseas visitors shall apply for the VAT refund to the aforementioned agencies with their valid ID, the Refund Application Form for Overseas Visitors signed and sealed by the customs, and the sales invoices for the purchased goods.

(vi) The Service Platform for Departure Tax Refund: https://taxfree.mofcom.gov.cn/taxfreeEnPc/index.html

The Service Platform for Departure Tax Refund provides overseas visitors with tax refund policy promotion and interpretation, tax refund store queries, "refund-upon-purchase" refund point queries, departure tax refund agency queries, and multilingual departure tax refund guides, and shares dining, accommodation, transportation, sightseeing, shopping and entertainment service guides, allowing overseas visitors to easily obtain tax refund information.

Entry, Stay, and Residence Services

IX. China's Visa-Free Policy for Foreign Travelers

(i) Comprehensive mutual visa exemptions

To date, China has signed comprehensive mutual visa exemption agreements with 29 countries. Nationals of these countries may enter the Chinese mainland without a visa as stipulated by the agreements.

(ii) Unilateral visa-free entry

To date, China has implemented a unilateral visa-free policy for 50 countries, including France, Germany, Australia and etc. Citizens holding ordinary passports issued by these countries may enter the Chinese mainland without a visa for the purpose of business, tourism, family visits, exchange visits, and transit with a stay of no more than 30 days.

(iii) 240-hour visa-free transit

Citizens of 55 countries may transit through the Chinese mainland without a visa to a third country (region) if they hold valid international travel documents and interline passenger tickets with confirmed dates and seats. They may enter the Chinese mainland through any of the 65 open ports in 24 provinces (autonomous regions and municipalities directly under the central government) such as Beijing, and stay in designated areas for up to 10 days. The third countries (regions) include the Hong Kong Special Administrative Region, the Macao Special Administrative Region, and the Taiwan region of China. During their stay, visa-free transit travelers may engage in tourism, business, exchange visits, or family visits. Activities which require prior approval, such as work, study, and news reporting, still require corresponding visas.

(iv) Regional visa-free entry

Regional visa-free entry policies for foreign nationals include the 30-day visa-free entry policy for foreigners entering Hainan Province, the visa-free entry policy for foreign tourist groups travelling by cruise ships, the visa-free entry policy for tourist groups from member states of the Association of Southeast Asian Nations (ASEAN) entering Guilin of Guangxi Zhuang Autonomous Region and Xishuangbanna of Yunnan Province, and the visa-free entry policy for tourist groups travelling from the Hong Kong Special Administrative Region and the Macao Special Administrative Region to Guangdong and Hainan Provinces. Foreign nationals who meet the specified requirements may enter and stay in the Chinese mainland without a visa in accordance with the relevant policies and regulations.

For detailed information on sections (i) and (ii), please refer to the China Consular Services portal. For detailed information on sections (iii) and (iv), please refer to the "Policy Interpretation" section at the website of the National Immigration Administration.

X. Visa Extension

Foreign nationals entering the Chinese mainland with a visa can apply for a visa extension if the initial purpose of entry has not yet been terminated or

if there are other legitimate reasons that require them to stay beyond the visa expiry date without the need to change the type of visa. Documents required for a visa extension application are as follows:

(i) A valid passport or other international travel documents;

(ii) A completed Foreigner Visa Application Form, and a 33 × 48mm bareheaded color portrait photo, taken recently against a white background (free on-site photography is available);

(iii) Supporting documents concerning the reason for the application;

(iv) Supporting documents necessary for other related procedures.

For information on application documents required for visa extension, procedures and methods, and fee basis and standards, etc., please refer to the *Guide on Visa Extension, Replacement and Reissuance for Foreigners* in the "Procedure Guide" section at the official website of the National Immigration Administration. The requirements for the photos for travel documents can be found in the *Guidelines for Travel Documents Photographs* in the "Services" section. The address and contact information of local exit-entry administration reception halls are available in the "Issuing Authorities" section. For further information, please contact the 12367 Service Platform via the hotline or online portal.

XI. Residence Permit

Foreign nationals shall submit an application within 30 days of entry where their visas specify that they must apply for residence permits after entry to the exit and entry administration authority of public security organs of governments at or above the county level in the intended places of residence. Foreign nationals shall apply in person and complete the relevant procedures for a residence permit, as well as its extension, replacement, or reissuance, at the exit and entry administration authority of public security organs. For foreign nationals who are high-level foreign talents or urgently needed professionals, or are under 16 years old or over 60 years old, or disabled due to illness or other reasons, the inviting entities or individuals, family members or relatives, or designated service agencies may submit the application on behalf of the applicants. Documents required for a residence permit application are as follows:

(i) A valid passport or other international travel documents;

(ii) A completed Visa Application Form, and a 33mm*48mm bareheaded color ID photo, taken recently against a white background (free on-site photography is available);

(iii) Supporting documents concerning the reason for the application;

(iv) Supporting documents necessary for other related procedures.

For information on application documents required for a residence permit, procedures and methods, and time limits, please refer to the *Service Guide on Issuance, Extension, Change, and Reissuance of Residence Permit for Foreigners* in the "Procedure Guide" section at the official website of the National Immigration Administration. The requirements for the photos for travel documents can be found in the *Guidelines for Travel Documents Photographs*. The

address and contact information of local exit-entry administration reception halls are available in the "Issuing Authorities" section. For further information, please contact the 12367 Service Platform via the hotline or online portal.

XII. Foreign Permanent Resident ID Card

According to the *Exit and Entry Administration Law of the People's Republic of China*, the *Measures for the Administration of Examination and Approval of Foreigners' Permanent Residence in China*, and other related laws and regulations, foreign nationals applying for permanent residence in China shall abide by Chinese laws and regulations, be in good health, have no criminal record, and meet one of the following conditions: the applicant has made investment above specified criteria in China, has been recognized as high-level talents working in China or specialized talents especially needed by China, and has made significant and outstanding contributions to China. For detailed information, please visit the website of the National Immigration Administration or contact the exit and entry administrations of local municipal public security organs.

The authorities responsible for accepting applications of foreign nationals for permanent residence in China are the entry and exit administration authority of public security organs of the people's governments of cities with subordinate districts and the entry and exit administration authority of public security bureaus, branch bureaus and county-level bureaus of municipalities directly under the Central Government.

XIII. Mainland Travel Permit for Hong Kong and Macao Residents (non-Chinese Citizens) (hereinafter referred to as the "Permit")

Non-Chinese permanent residents of the Hong Kong Special Administrative Region and the Macao Special Administrative Region (hereinafter referred to as non-Chinese Hong Kong and Macao permanent residents) who wish to travel to the Chinese mainland for short-term purposes such as investment, family visits, tourism, business, seminars, and exchanges can apply for the Permit through China Travel Service (Holdings) Hong Kong Limited and China Travel Service (Macao) Ltd. authorized by the Exit and Entry Administration of China. The Permit approved and issued by the exit and entry administration authority of public security organs is valid for five years. During the validity period, the holder may make multiple trips to the Chinese mainland, with each stay not exceeding 90 days. To apply for the Permit for the first time, non-Chinese Hong Kong and Macao permanent residents shall submit their applications to China Travel Service (Holdings) Hong Kong Limited and China Travel Service (Macao) Ltd., respectively. To renew or replace the Permit, the holder can apply to China Travel Service (Holdings) Hong Kong Limited, China Travel Service (Macao) Ltd. or the exit and entry administration authority of public security organs at or above the municipal level in the Chinese mainland.

Website of the National Immigration Administration: https://www.nia.gov.cn (Chinese version); https://en.nia.gov.cn (English version).

Relevant Services for Work in China

XIV. Work Permit

Documents required for foreign nationals to apply for a work permit are as follows:

(i) A completed Application Form for Foreigner's Work Permit;

(ii) Supporting documents concerning work qualifications;

(iii) The highest academic degree (diploma) certificates or relevant approved documents and professional qualification certificates, authenticated either by Apostille (from member countries of the *Convention Abolishing the Requirement of Legalisation for Foreign Public Documents*) or by Chinese embassies or consulates abroad;

(iv) Certificates of no criminal record;

(v) Physical health examination certificates;

(vi) Job contracts or employment certificates (including letters of dispatch from multinational companies);

(vii) Valid passports or other valid international travel documents of the applicants;

(viii) Bareheaded, full-face photos of the applicants taken within six months;

(ix) Relevant supporting documents for accompanying family members;

(x) Other relevant materials as required.

Procedures: Employers can log into the Service System for Foreigners Working in China through the National Human Resources and Social Security Government Affairs Service Platform (http://www.12333.gov.cn) to complete the application process online.

XV. Social Insurance

Foreign nationals working in China shall access social insurance in accordance with the relevant provisions of the *Social Insurance Law of the People's Republic of China* and the *Interim Measures for Social Insurance System Coverage of Foreigners Working within the Territory of China*.

Eligible individuals

(i) Individuals legally employed in China who have legally obtained the Foreigner's Work Permit, the Residence Permit for foreigners, and the Foreign Permanent Resident ID Card.

(ii) Individuals who have signed labor contracts with employers within the territory of China and receive payments from the employers, or those who have signed contracts with foreign companies and are dispatched to work in China.

(iii) Individuals who have not yet reached the statutory retirement age.

Insurance contributions

(i) For individuals working within the territory of China who just access social insurance, their employers shall process social insurance registration for him/her within 30 days from the date of applying for work permit;

(ii) The insurance contribution base and the share borne by employers for foreign employees shall be the same as that of Chinese employees according to local standards.

Mutual exemption provisions

Foreign nationals from countries that have signed bilateral or multilateral

social security agreements with China may be exempted from paying their corresponding types of insurance within the specified time frame according to the terms of the agreements. To date, China has concluded social security agreements with Germany, the Republic of Korea, Denmark, Canada, Finland, Switzerland, the Netherlands, Spain, Japan, Serbia, Luxembourg, Kyrgyzstan, and France (not yet in effect).

Processing location: Social insurance affairs can be handled at Government Affairs Service Hall or Human Resources and Social Security Bureau Service Hall in the area where the applicants work or via the Online Social Insurance Service Platform.

Website of the Ministry of Human Resources and Social Security: http://www.mohrss.gov.cn

XVI. Payment of Individual Income Tax

Residents and non-residents

An individual who has a domicile in China, or an individual who has no domicile in China but has resided in China for 183 days or more in cumulative terms within a tax year, shall be identified as a Chinese tax resident. Income received by a Chinese tax resident from within and outside China shall be subject to individual income tax pursuant to the provisions of the *Individual Income Tax Law of the People's Republic of China*.

An individual who is not domiciled in China and does not reside in China, or an individual who has no domicile in China but resides in China for less than 183 days in cumulative terms within a tax year, shall be regarded as a non-resident individual. Income received by a non-resident individual from within China shall be subject to individual income tax pursuant to the provisions of the *Individual Income Tax Law of the People's Republic of China* and its relevant provisions.

Annual reconciliation for comprehensive income

Foreign nationals who are tax residents of China and receive comprehensive income from salary and wages, remuneration for personal services, author's remuneration, and royalties (hereinafter referred to as the "comprehensive income") in a tax year, shall file the Annual Self-Declaration Form for Individual Income Tax and relevant forms between March 1 and June 30 of the following year, and conduct the annual reconciliation with tax authorities. Under any of the following circumstances, reconciliation is not required for foreign nationals who have prepaid the individual income tax:

(i) A supplemental payment of tax is needed upon the reconciliation, but the annual comprehensive income does not exceed the specified amount;

(ii) Tax due upon the reconciliation does not exceed the specified amount;

(iii) The tax withheld is the same as the tax payable upon the reconciliation;

(iv) The taxpayer is eligible for tax refund upon the reconciliation, but does not apply for tax refund.

If uncertain about the need for annual reconciliation, foreign nationals can seek guidance regarding relevant policies and assistance from taxpayer service halls of local tax authorities.

Procedures: Taxpayers can handle the annual reconciliation at local

government service halls or taxpayer service halls of tax authorities, or via the Individual Income Tax App or the Natural Person E-Tax Services portal. Foreign nationals need to apply for a registration code at local taxpayer service halls before using the Individual Income Tax app or the Natural Person E-Tax Services portal for the first time. Assistance is available at taxpayer service halls.

Foreign nationals who are non-resident individuals are not required to handle the annual reconciliation.

Website of Natural Person E-Tax Services of the State Taxation Administration: https://etax.chinatax.gov.cn

Enjoying treatment under tax treaties

China has entered into agreements or arrangements to avoid double taxation with 114 countries (regions). Foreign nationals eligible for tax reductions or exemptions under these treaties may determine their eligibility for such treatment by themselves. They can enjoy the treatment through self-declaration or withholding agents, and should keep relevant documents for future reference. For detailed information on tax treaties, please refer to the Tax Treaties section at the STA website.

Tax Treaties section at the website of the State Taxation Administration: https://www.chinatax.gov.cn/chinatax/n810341/n810770/common_list_ssty.html

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MINISTRY OF COMMERCE
MINISTRY OF FOREIGN AFFAIRS
MINISTRY OF INDUSTRY AND INFORMATION TECHNOLOGY
MINISTRY OF HUMAN RESOURCES AND SOCIAL SECURITY
MINISTRY OF CULTURE AND TOURISM
THE PEOPLE'S BANK OF CHINA
STATE TAXATION ADMINISTRATION
NATIONAL FINANCIAL REGULATORY ADMINISTRATION
NATIONAL IMMIGRATION ADMINISTRATION
CIVIL AVIATION ADMINISTRATION OF CHINA
STATE ADMINISTRATION OF FOREIGN EXCHANGE
CHINA STATE RAILWAY GROUP CO., LTD.