国家税务总局电子税务局
E-TAX CHINA

非居民企业跨境办税用户操作指引

Operation Guidelines of Cross-border Tax Service for Non-resident Enterprises

目　录　contents

一、业务概述 Overview

本业务适用于在中国境内未设立机构场所的非居民企业，就来源于非上市公司（不含限售股）的股权转让所得，按次自行申报企业所得税（适用无扣缴义务人的情况）、印花税。

This service is applicable to non-resident enterprises without any institutions or establishments in China, reporting their enterprise income tax (in cases without withholding agents) and stamp tax on a case-by-case basis on the income derived from equity transfers of non-listed enterprises (not including restricted shares).

二、具体操作步骤 Specific Operations
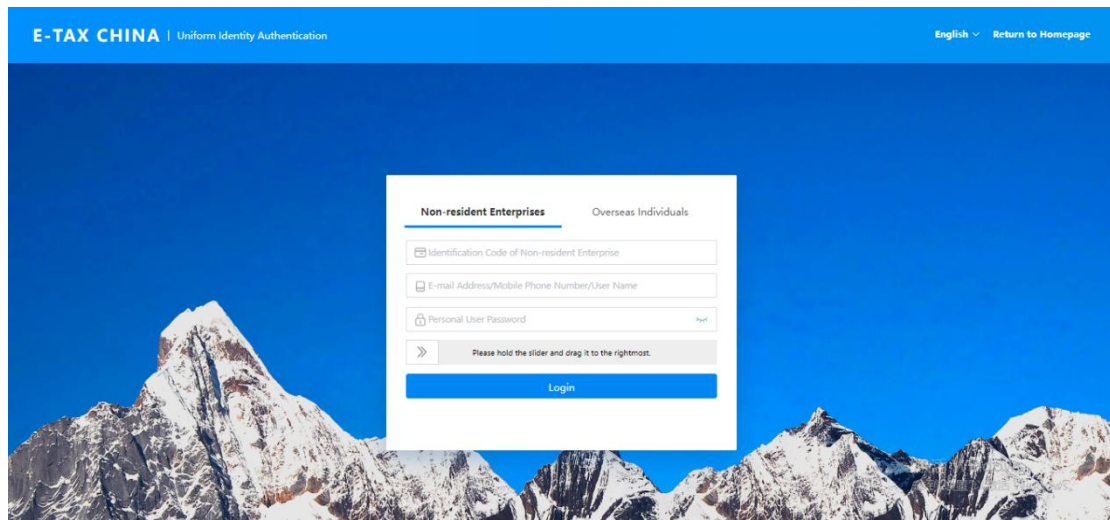
2.1 用户注册 Registration

打开电子税务局，可以点击右上方按钮切换成英文语言；

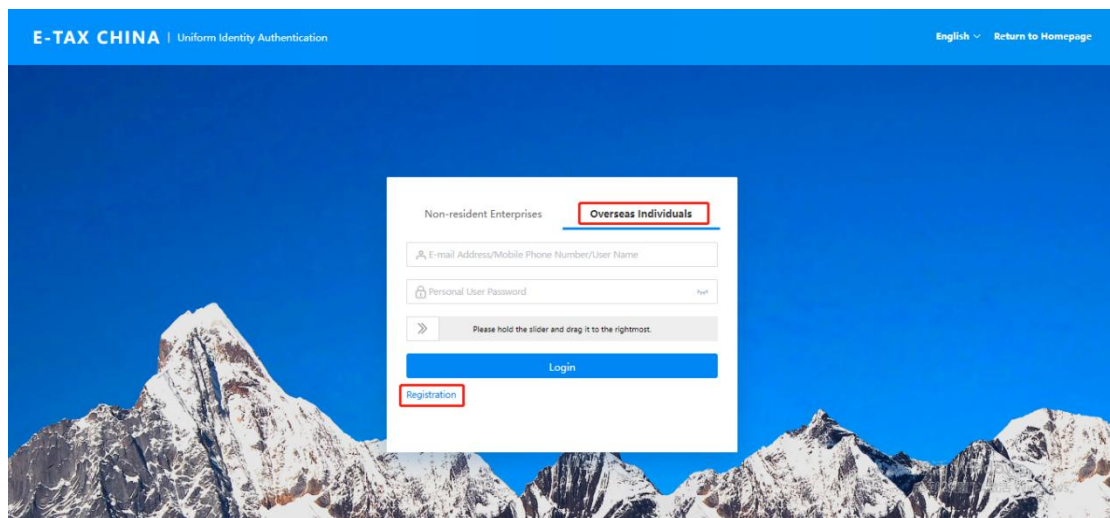Open E-tax China, and click on the top right button to switch to English;
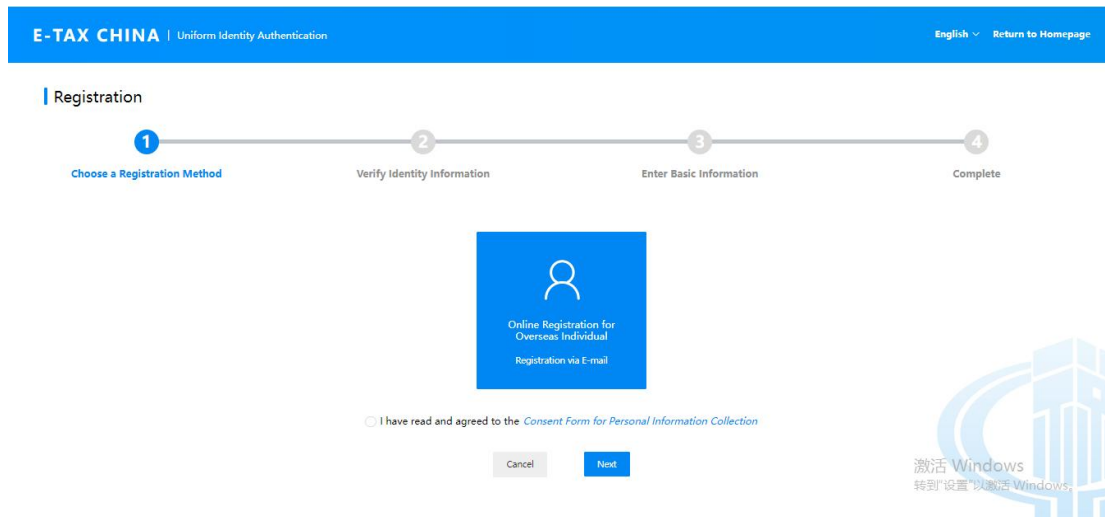
切换成英文语言模式；
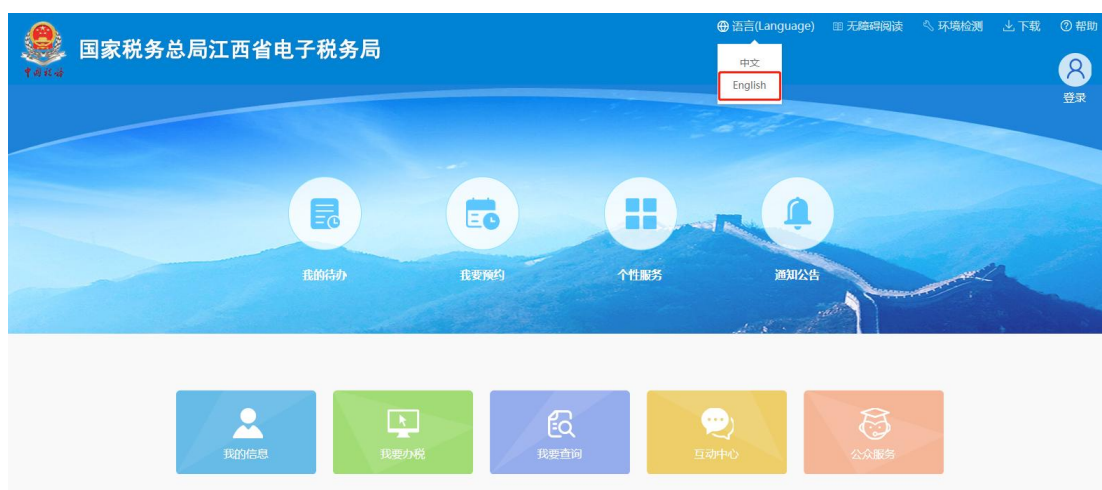
Switch to English;

点击切换到"境外自然人"，可查看到"用户注册"入口；

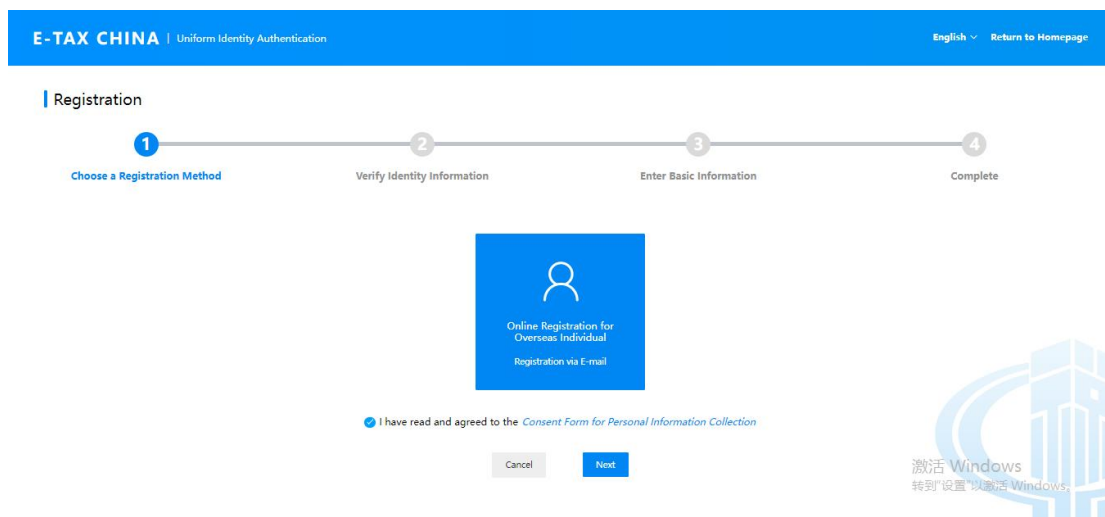Click on "Overseas Individuals " to see the "Registration" portal;

2）点击【用户注册】，进入注册页面；

Click on "Registration" to enter the registration page.

3）勾选"我已阅读并同意《个人信息保护告知同意书》"，点击【下一步】，进入校验身份信息填写页面；

Check "I have read and agree to the Consent Form for Personal Information Collection", and click on "Next" to enter the identity information verification page;

4）输入姓名、证件类型、证件号码、性别、国籍（地区），点击【下一步】进行基本信息填写；

Enter your name, type of ID Document, ID number, gender, country (region), and click on "Next" to fill in the basic information;

5）输入密码、确认密码、邮箱、点击【获取验证码】进行验证码获取；

Enter the password, confirm the password, the email address, and click on "Get a verification code" to obtain the verification code；

6）　输入邮箱验证码、点击【下一步】，完成用户注册。

Enter the verification code of email and click on "Next" to complete registration；
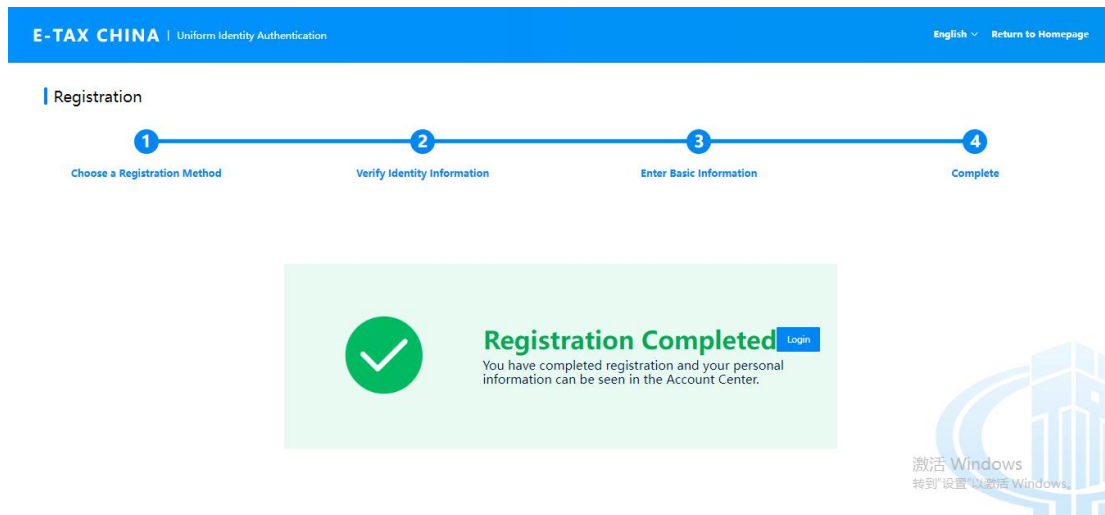
2.2 用户登录 Login
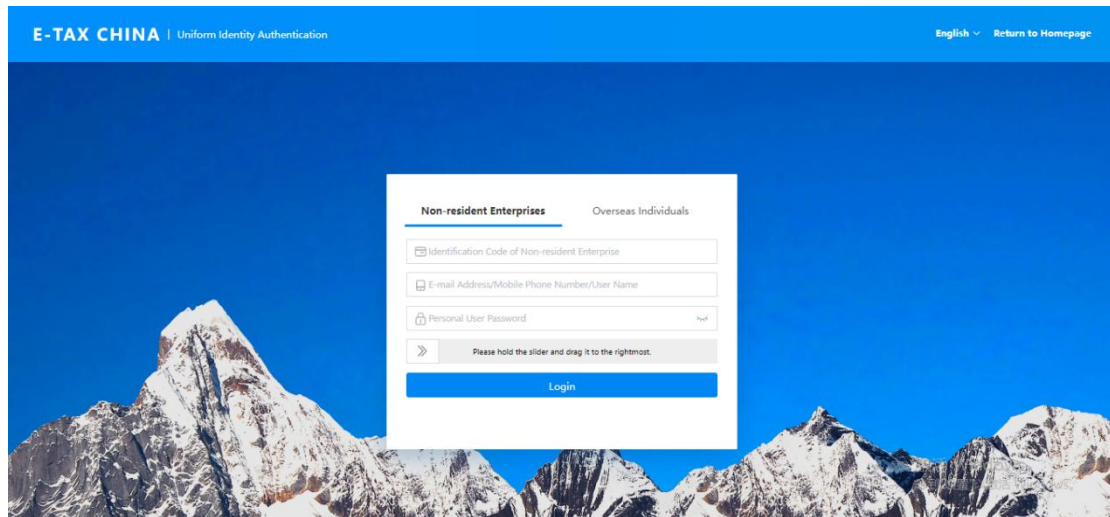
2.2.1 境外自然人登录 Overseas Individuals Login

1）打开电子税务局，点击右上方按钮切换成英文语言；

Open E-tax China, and click on the top right button to switch to English；
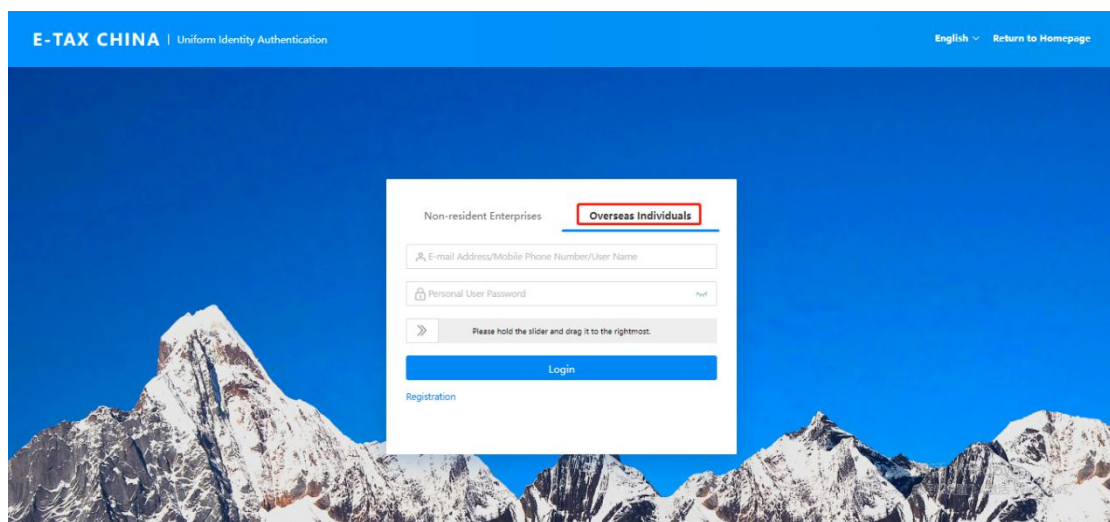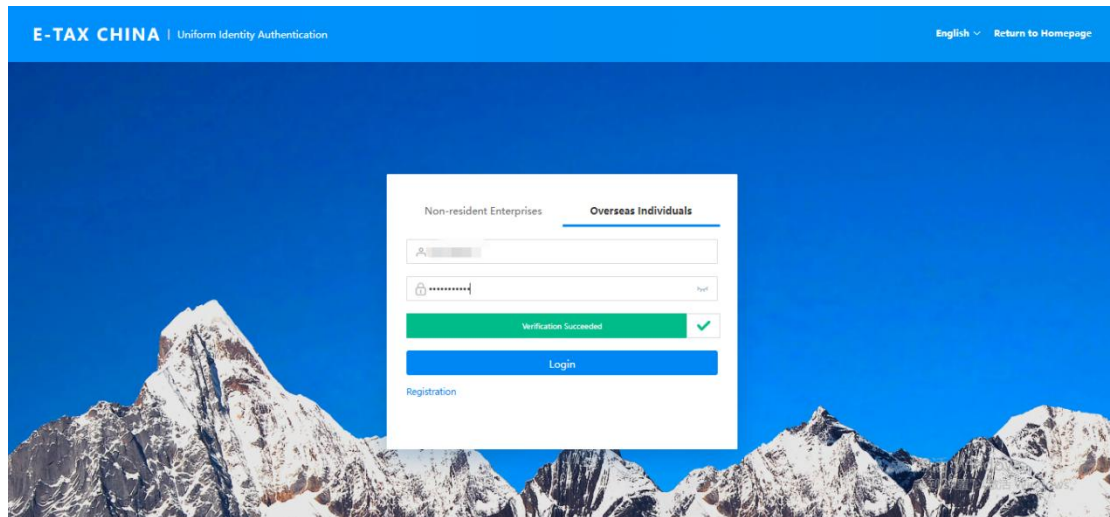

切换成英文语言模式：

Switch to English；

2）点击【境外自然人登录】，切换境外自然人登录入口；

Click on "Overseas Individuals " and switch to "Login";

3）用户输入邮箱地址、个人用户密码，完成滑块验证，点击【登录】，完成境外自然人登录。

Enter the email address and Password, complete the slider verification, and click on "Login" to complete login.

2.2.2　非居民企业登录 Non-resident Enterprise Login

1）打开电子税务局登录页面，点击右上方按钮切换成英文语言；

Open E-tax China, and click on the top right button to switch to English；

2）点击【非居民企业】，切换非居民企业登录入口；

Click on "Non-resident Enterprise" to see the "Login" portal.

3）用户输入非居民企业身份码、邮箱地址/手机号码/用户名和个人用户密码，完成滑块验证，点击【登录】，完成非居民企业登录。

Enter the Non-resident Enterprises Identification Number, Email address/Mobile phone number/User name and Password to complete the slider verification, and click on "Login" to complete login.
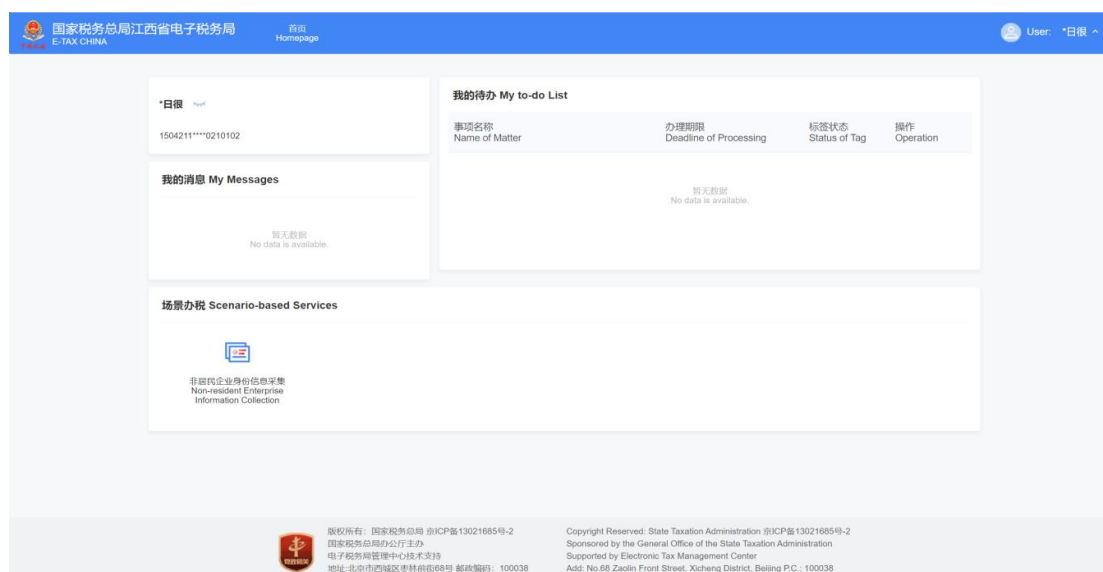
2.3 非居民企业身份信息采集 Non-resident Enterprise Information Collection

1）进行自然人身份登录，详细操作详见本文档为"2.2.1 境外自然人登录"章节。

Complete Overseas Individuals login first. For detailed operations, see "2.2.1 Overseas Individuals Login".

2）登录后，在首页点击【非居民企业身份信息采集】功能菜单。

After logging in, click on the "Non-resident Enterprise Information Collection" menu on the home page.

3）系统跳转至非居民企业信息采集界面，手动录入相关信息，若缺少"办税员联系电话"或"办税员电子邮箱"信息需进行手动补录。

Enter relevant information on the page of Non-resident Enterprise Information Collection. If the "Tax Agent Phone Number" or "Tax Agent Email Address" is missing, please manually enter it/them.

非居民企业身份信息采集
Non-resident Enterprise Information Collection

| 基本信息 Basic Information

*非居民企业居民国（地区）
Resident Jurisdiction of Non-resident Enterprise
中国香港特别行政区 HongKongSpecialAdministrativeRegionofChina

*非居民企业居民国（地区）纳税编码
Tax Code of Non-resident Enterprise in Resident Jurisdiction

*非居民企业居民国（地区）纳税编码证件名称
Type of Certificate with Tax Code of Non-resident Enterprise in Resident Jurisdiction

*非居民企业外文名称
Name of Non-resident Enterprise (in Original language)

*非居民企业中文名称
Name of Non-resident Enterprise (in Chinese)

*非居民企业在其居民国（地区）注册地址
Registered Address of Non-resident Enterprise in Resident Jurisdiction

| 办税员 Tax Agent

办税员姓名
Tax Agent Name

办税员证件名
Type of Identification of Tax Agent
外国护照

办税员证件号码
Tax Agent Identification Number

办税员联系电话
Tax Agent Contact Number

办税员电子邮箱
Tax Agent Email Address

4) 点击【上传】进行对应附列资料的上传。

Click on "Upload" to upload Attached Documentation.

5) 填写完成后，点击【提交】按钮。

Click on "Submit" after completing the filling.

6) 提交成功，系统提示"您的非居民企业身份信息采集已提交成功，税务机关将在 1 个工作日内完成审核，请等待税务机关审核结果"。

If the submission is successful, the system will prompt "Information for non-resident enterprise has been successfully submitted. Review by the tax authority in charge will be completed within 1 working day."
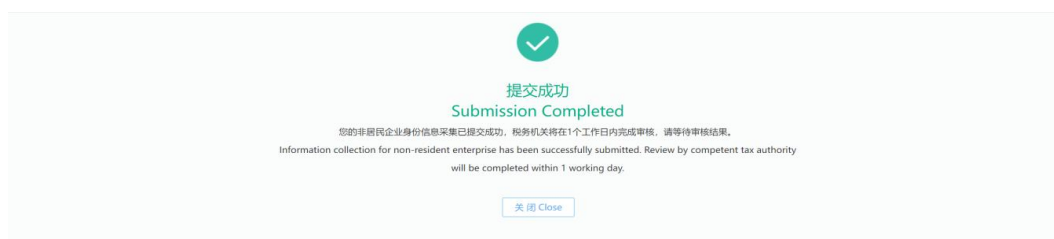
7) 当审核通过后，可通过邮箱或电子税务局站内信查看结果并获

取到"非居民企业身份码"。

Check the result and get the Identification Code of Non-resident Enterprise through Email or internal mail of E-Tax China after the review is completed.
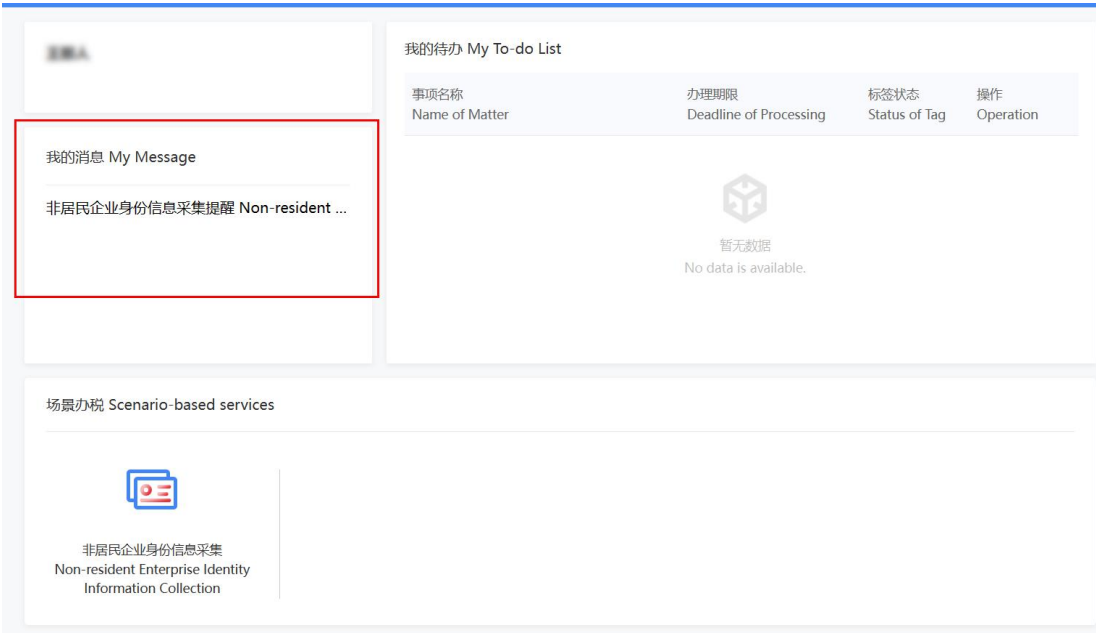
点击消息，系统跳转至服务提醒界面，展示审核结果等信息。

Click on "Message" for result on the page of service reminder.

2.4 非居民企业身份信息变更 Non-resident Enterprise Information Change

1）通过"非居民企业身份码"进行非居民企业登录，详细操作详见本文档 "2.2.2 非居民企业登录"章节。

Complete Non-resident Enterprises login by entering the "Identification Code of Non-resident Enterprise". For detailed operations, see "2.2.2 Non-resident Enterprises Login"

2）登录后，在首页点击【非居民企业身份信息变更】功能菜单。

After logging in, please click on "Non-resident Enterprise Information Change" on the homepage.
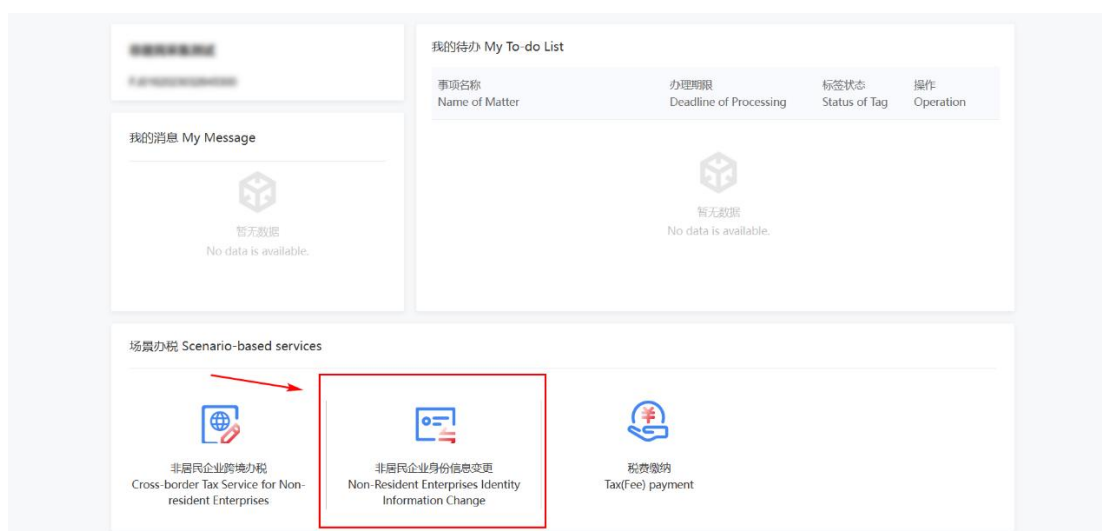
3）系统跳转至非居民企业身份信息变更界面，点击【新增】。

Click on "Add" on the "Non-resident Enterprise Information Change" page.

4）选择事项，录入相关信息。

Click on "Items To-be Changed", and enter relevant information.

5）进入上传附列资料界面，点击【上传】进行相应附列资料的上传。

Enter the page of uploading the attachments, then click on "upload".

6）提交成功，系统提示"您的非居民企业身份信息变更申请已提交成功，请等待税务机关审核结果。"

After successful submission, the system will remind you that "Your application to change non-resident enterprise information has been successfully submitted. Please wait for review results by tax authorities."

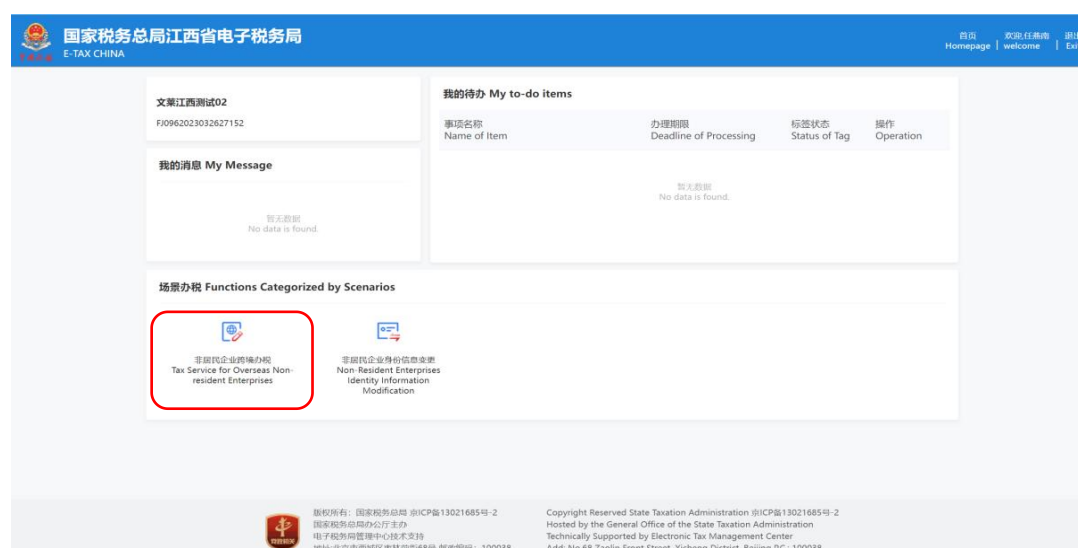## 2.5 非居民企业跨境办税 Cross-border Tax Service for Non-resident Enterprises

1）通过"非居民企业身份码"进行非居民企业登录，详细操作

2）详见本文档 "2.2.2 非居民企业登录"章节。

Enter the "Identification Code of Non-resident Enterprise" to log in Non-resident Enterprise account, see 2.2.2 Registration of Non-resident Enterprises for details on instructions.

3）登录后进入首页，点击"非居民企业跨境办税"。

After logging in, please click on "Cross-border Tax Service for Non-resident Enterprises" on the homepage.

4）进入"非居民企业跨境办税"页面；当存在合同时，会自动带出合同列表；当无合同时，可点击新增合同。

Enter the page of "Cross-border Tax Service for Non-resident Enterprises". If contracts exist, the contract list will be automatically displayed. Otherwise, click on "Add New Contract".

5）点击【新增合同】或【去新增】按钮，进入合同采集页面，录入合同相关信息、选择被转让的中国居民企业信息、上传附送资料等。具体操作如下：

Click on "New Contract" or "Add new contract" to enter the page of "Contract Information Collection". Enter the Contract Information, select the Information of the Transferred Chinese Resident Enterprises and upload the Attached Documentation, etc. The detailed operating steps are as follows:

①录入合同相关信息；

Enter the contract information;

②选择"被转让的中国居民企业信息"，在弹窗页面显示了已有的直接/间接控股的中国居民企业，可以直接勾选，点击【确定】按钮；

Select the "Information of the Transferred Chinese Resident Enterprises", the pop-up will display the Directly/Indirectly Holding Chinese Resident Enterprise. You can check directly and click on "Confirm";

如果没有"直接/间接控股的中国居民企业"信息，可点击【新增】，跳转至"税源信息采集"页面，新增税源后再重新新增合同。

If there is no information of the "Directly/Indirectly Holding Chinese Resident Enterprise", you can click on "Add", then the page will turn to "Tax Source Information Collection". After adding tax source, you can add a new contract.
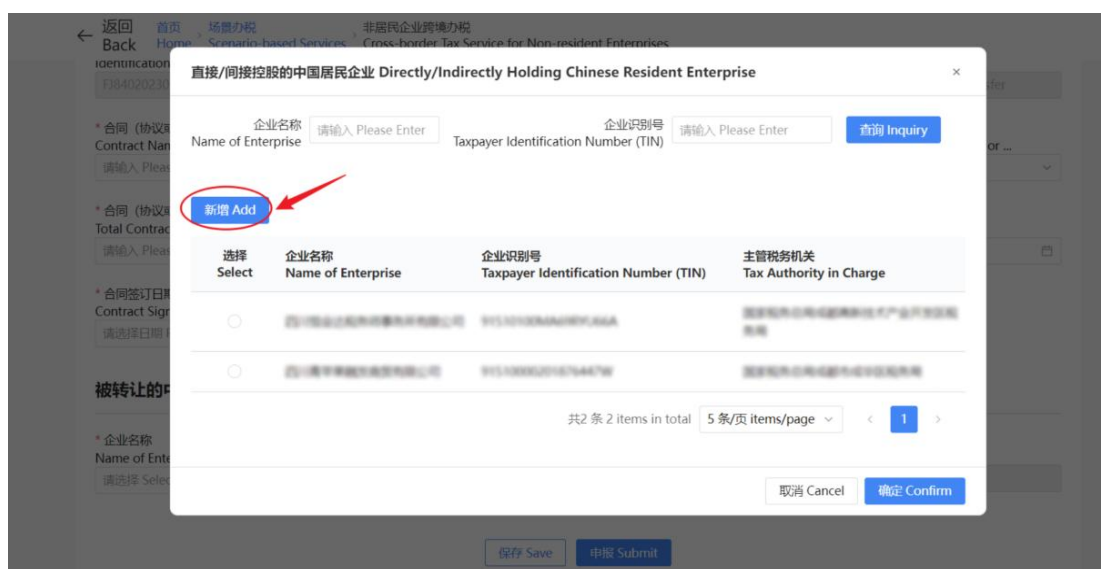

在"税源信息采集"页面，点击【新增】按钮录入"被投资企业识别

号"即可自动带出相关信息，点击【保存】按钮即可完成新增。

On the page of "Tax Source Information Collection", click on "Add" and enter the "Tax Identification Number of Invested Enterprise", the relevant information will be automatically displayed. Please click on "Save" to complete the addition.

③在附送资料列表，需要上传"合同（协议）或相关交易凭证复印件"，点击【上传】按钮，选择文件即可。

In the list of attached documentation, you need to upload Copies of Contract (Agreement) or Relevant Transaction Certificate. Click on "Upload" and select the file.

6）当完成合同采集后，点击【申报】，则跳转至税费智能计算页面。

After completing contract information collection, click on "Submit" to enter the page of intelligent tax calculation.

7）也可以点击【保存】，跳转至合同信息列表页面。

Or click on "Save" to enter the contract information list page.

在合同信息列表页面，可点击【申报】进入税费智能计算页面。

On the contract information list page, you can click on "Submit" to enter the intelligent tax calculation page.

8）在税费智能计算页面，录入相关信息，点击【计算】按钮。

Enter relevant information on the intelligent tax calculation page and click on "Calculate".

9）确认计算结果无误后，点击【提交申报】；若录入有误，则可点击【重新计算】重新录入相关信息。

After confirming the calculation results, click on "Submit". If there is an error(s), click on "Recalculate" to reenter relevant information.

10）点击【提交申报】后，弹窗显示信息确认声明页面，需要按要求录入信息，并点击【确定】按钮；可切换中文/英文输入；

After clicking on "Submit", there is a pop-up to confirm information. You must enter the required information and click on

"Confirm". The input language is switchable between Chinese and English.

11）申报成功，点击【立即缴款】即可跳转至缴款页面。

After filling succeeded, click on"Pay Now" to enter the payment page.

2.6 跨境缴款 Cross-Border Payment

1） 点击【立即缴款】，进入税费缴纳界面。

Click on "Pay Now", and enter the "Tax payment" page.

税费缴纳 Tax payment

尊敬的纳税人，请仔细核对应缴款信息，然后进行税费缴纳。
Dear taxpayer, please confirm the following payment information before making tax and fee payment.

序号 number	应征凭证序号 Application Voucher Serial Number	税（费）种 Tax (fee) type	税（品）目 Tax (item)	税款所属起 Tax from	税款所属止 Tax to	缴款期限 Payment period	应补退税额 Tax refundable	实缴金额 Paid-in amount	滞纳金 surcharge for overdue tax payment	是否逾期 Overdue or not
1	10013623000000003359	企业所得税	应纳税所得额	2023-03-29	2023-03-29	2099-12-31	12,000.00	12,000.00	0.00	否
2	10013623000000003502	企业所得税	应纳税所得额	2023-03-30	2023-03-30	2099-12-31	12,000.00	12,000.00	0.00	否

共 2 条　上一页　1　下一页　10 条/页 ∨　到第 1 页　确定

合计 (amount to) **24,000.00** 元 (RMB)。

立即缴款 Immediate payment

1、选择"银联缴税"并单击立即缴款，系统跳转至银联页面，在银联页面输入银联卡卡号及相关信息，根据银联页面提示进行操作，直至扣款完成。
By clicking on "Payment by UnionPay" the system will redirect you to the UnionPay page. Enter your UnionPay card number and related information in the UnionPay page, follow the prompts on the page and continue the payment process until payment is completed.
2、如已收到银行的扣款信息但系统提示缴费失败时，请联系95516咨询及处理。
If the system prompts payment failure after you have received a payment alert from your bank, please contact 95516.
3、如果收到银行的扣款信息但系统提示超时时，请次日通过扣款信息查询功能进行查询。
If the system prompts timeout after you have received a payment alert from your bank, please check your payment information the next day using the deduction inquiry function.
4、银联扣款过程中，如有问题，请联系95516咨询。
For any issue arising from payment by UnionPay, please contact 95516.
5、查看银联在线支付各支持银行的额度。
Check the limit of each bank for Online Payment by UnionPay.

2）勾选需要缴款的记录，系统默认为全勾选。

Check the records to be paid. All records are checked by default.

税费缴纳 Tax payment

尊敬的纳税人，请仔细核对应缴款信息，然后进行税费缴纳。
Dear taxpayer, please confirm the following payment information before making tax and fee payment.

序号 number	应征凭证序号 Application Voucher Serial Number	税（费）种 Tax (fee) type	税（品）目 Tax (Item)	税款所属起 Tax from	税款所属止 Tax to	缴款期限 Payment period	应补退税额 Tax refundable	实缴金额 Paid-in amount	滞纳金 surcharge for overdue tax payment	是否逾期 Overdue or not
1	10013623000000003359	企业所得税	应纳税所得额	2023-03-29	2023-03-29	2099-12-31	12,000.00	12,000.00	0.00	否
2	10013623000000003502	企业所得税	应纳税所得额	2023-03-30	2023-03-30	2099-12-31	12,000.00	12,000.00	0.00	否

共 2 条　上一页　1　下一页　10 条/页 ∨　到第 1 页　确定

合计 (amount to) **24,000.00** 元 (RMB)。

立即缴款 Immediate payment

1、选择"银联缴税"并单击立即缴款，系统跳转至银联页面，在银联页面输入银联卡卡号及相关信息，根据银联页面提示进行操作，直至扣款完成。
By clicking on "Payment by UnionPay" the system will redirect you to the UnionPay page. Enter your UnionPay card number and related information in the UnionPay page, follow the prompts on the page and continue the payment process until payment is completed.
2、如已收到银行的扣款信息但系统提示缴费失败时，请联系95516咨询及处理。
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For any issue arising from payment by UnionPay, please contact 95516.
5、查看银联在线支付各支持银行的额度。
Check the limit of each bank for Online Payment by UnionPay.

3）选择支付方式，支持银联缴款、云闪付等方式。

Select the means of payment. UnionPay, QuickPass and Other Payment Methods are available.

4）点击【立即缴款】

Click on "Pay Now".

5）缴款成功。

The payment is completed successfully.