

广州市实施粤港澳大湾区个人所得税 优惠政策财政补贴五十问 (2023 年版)

**50 Q&As on the Financial Subsidies under
Preferential Individual Income Tax (IIT) Policies
in Guangdong-Hong Kong-Macao Greater Bay Area (GBA)
(2023 Edition)**

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属生态城外籍/港澳台高层次人才确认函》、经国家、广东省、广州市人才工作主管部门认定或评定的高层次人才相关证明，就能以境外高端人才身份申请粤港澳大湾区个人所得税优惠政策财政补贴？

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在广州市注册的企业和其他机构任职、受雇”规定？

22. Q: If the applicants are employed by permanent representative offices of foreign enterprises, sole proprietorships, partnerships, professional service organizations without legal personality or other unincorporated organizations in Guangzhou, do they conform to Article 7(2) of the *Measures*, which stipulates that “the applicant shall work or be employed by enterprises and other institutions registered in Guangzhou during the tax year”?.....57

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also a Guangdong Talent Card holder. He has resided in China for at least 250 days in 2022 and paid taxes honestly according to law. He worked in Company A in Shanghai from January to June in 2022 and Company B, a software developing company, in Guangzhou from July to December in 2022, holding the position of the technical chief, with a duration of more than 90 days in Guangzhou. In 2022, Mr. Zhang's annual income from wages and salaries was RMB one million, with a deduction of RMB 36,000 for "three social insurance and one housing fund" and a specific itemized deduction of RMB 24,000. He received an income of RMB 100,000 from provision of independent personal services and an annual lump-sum bonus of RMB 100,000. The annual IIT paid after the settlement and payment was RMB 259,870, including RMB 100,000 paid in Shanghai from January to June in 2022 and RMB 150,080 in Guangzhou from July to December in 2022. The annual lump-sum bonus was not included in the comprehensive income for separate tax calculation and the tax paid in Guangzhou was RMB 9,790. Without considering any other special circumstance, is Mr. Zhang eligible for the financial subsidies for the tax balance? How much can he apply for?.....125

50.问：非居民纳税人申请补贴案例：澳门永久性居民王

小姐，注册会计师（CPA），在境内外同时任职，2022年在广州市A金融公司工作，每月在广州工作15天，全年工作天数累计180天，依法诚信纳税。王小姐2022年每月取得工资、薪金所得收入10万元，另外每月取得境内劳务报酬所得收入5万元（不考虑享受税收协定（或安排）待遇等情形）。请问王小姐可以申请税负差额财政补贴吗？可以申请多少财政补贴？（为简化计算，每月公历天数取30天，王小姐在中国境内无住所且居住不满183天）

50. Q:Example of a non-resident taxpayer claiming the financial subsidies: Ms. Wang is a Macao permanent resident and a certified public accountant (CPA), who works both in and outside China. She worked in the Finance Company A in Guangzhou for 15 days a month in 2022, with a total of 180 days in the year. She paid taxes honestly according to law. In 2022, Ms. Wang received a monthly income of RMB 100,000 from wages and salaries, and an additional monthly income of RMB 50,000 from provision of independent personal services domestically (excluding situations where there is tax treaty/arrangement treatment). Is Ms. Wang eligible for the financial subsidies? How much can she apply for? (To simplify the calculation, the number of calendar days per month is taken as 30 and Ms. Wang has no domicile in China and resides for

less than a total of 183 days)..... 130

一、基本政策

I. Basic Policies

1.问：广州市实施的粤港澳大湾区个人所得税优惠政策财政补贴主要内容是什么？

1. Q: What are the main contents of the financial subsidies under preferential individual income tax (IIT) policies in Guangdong-Hong Kong-Macao Greater Bay Area (GBA) (hereinafter referred to as the financial subsidies) implemented in Guangzhou?

答：《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）明确，在广州市行政区域范围内工作、符合条件的境外人才，其在广州市缴纳的个人所得税已缴税额超过其按应纳税所得额的 15%计算的税额部分，给予财政补贴。该补贴免征个人所得税。每个纳税年度每个纳税人的个人所得税财政补贴额最高不超过 500 万元。符合条件的境外高端人才和紧缺人才，按照《办法》规定申办相关补贴。

A: Measures of Guangzhou for Administration of Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area (GBA) (2023 Version) (Sui Cai Gui Zi [2023] No. 4) (hereinafter referred to as the Measures) specifies that eligible overseas talents who work within the administrative area of Guangzhou shall be given financial subsidies if their IIT paid in Guangzhou

exceeds the tax amount computed at 15% of their taxable income. The subsidy is exempt from IIT. The maximum financial subsidy for IIT per taxpayer per tax year is RMB 5 million. Eligible overseas high-end talents and critically-lacking talents can apply for the relevant financial subsidies in accordance with the provisions of the *Measures*.

2.问：制定《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法》的政策依据是什么？

2. Q: What is the policy basis for the *Measures*?

答：为建设粤港澳大湾区，规范粤港澳大湾区个人所得税优惠政策财政补贴管理，根据《财政部 国家税务总局关于粤港澳大湾区个人所得税优惠政策的通知》（财税〔2019〕31号）、《财政部 税务总局关于延续实施粤港澳大湾区个人所得税优惠政策的通知》（财税〔2023〕34号）、《广东省财政厅 广东省科学技术厅 广东省人力资源和社会保障厅 国家税务总局广东省税务局关于关于进一步贯彻落实粤港澳大湾区个人所得税优惠政策的通知》（粤财税〔2023〕21号），结合广州市实际，广州市财政局、广州市科学技术局、广州市人力资源和社会保障局、国家税务总局广州市税务局于2023年12月印发了《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号）。

A: With a view to building the Guangdong-Hong Kong-

Macao Greater Bay Area (GBA) and standardizing the administration of financial subsidies for the preferential individual income tax (IIT) policies in the GBA, the *Measures* are formulated by Finance Bureau of Guangzhou Municipality, Science and Technology Bureau of Guangzhou Municipality, Human Resources and Social Security Bureau of Guangzhou Municipality, Guangzhou Tax Bureau of State Taxation Administration in December 2023, in light of Guangzhou's conditions and in accordance with the *Notice of Ministry of Finance and the State Taxation Administration on Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2019] No. 31)* , *Notice of Ministry of Finance and the State Taxation Administration on the Extension of the Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2023] No. 34)* and the *Notice on Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Yue Cai Shui, [2023] No. 21)* by Department of Finance of Guangdong Province, Department of Science and Technology of Guangdong Province, Department of Human Resources and Social Security of Guangdong Province and Guangdong Provincial Taxation Service, State Taxation Administration.

3.问:《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法(2023年修订)》规定该办法自印发之日起施行,有效期至2027年12月31日。申请人能否申请以往年度(即2020、2021、2022纳税年度)的财政补贴?

3. Q: The *Measures of Guangzhou for Administration of Financial Subsidies under Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (2023 Version)* stipulates that it comes into force on the date of issue. Can applicants make supplementary applications for the financial subsidies for the previous years, i.e. the tax year of 2020, 2021 and 2022?

答:可以申办。根据《广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴申报指南(2023年)》,2023年12月29日至2024年2月29日受理2021、2022纳税年度个人所得税优惠政策财政补贴申请以及2020纳税年度补办申请。逾期未提出申请的,不再受理申请。

A: Yes. According to the *Guidelines for the Application of Financial Subsidies under the Preferential Individual Income Tax Policies in Guangdong- Hong Kong- Macao Greater Area for Overseas Talents in Guangzhou (2023)*, applications for the financial subsidies in the tax year of 2021 and 2022 and the supplementary application for that of 2020 will be accepted and handled from Dec 29th 2023 to Feb 29th 2024. Overdue

applications will be not accepted.

4.问：广州市的粤港澳大湾区个人所得税优惠政策财政补贴的申请时间是何时？符合广州市的粤港澳大湾区个人所得税优惠政策财政补贴条件而未在规定时间内提出申请的,可以申请补办吗？

4. Q: When is the application period for the financial subsidies? Can eligible applicants make supplementary applications if they fail to submit applications within the prescribed time limit?

答：根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）“第十五条 财政补贴每年办理一次，每个纳税年度的财政补贴申请于次年受理。申请具体事项由相关部门每年发布申报指南，明确申请方式、人才目录、受理时间等。申请人按照自愿申请的原则，在申报指南规定的时间向受理部门提出申请。逾期未提出申请的，不再受理申请”，结合《广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴申报指南（2023 年）》，2020、2021、2022 纳税年度的申请时间为 2023 年 12 月 29 日至 2024 年 2 月 29 日，申请人未在规定时间内提出申请的，不再受理补办申请。

A: According to Article 15 of the *Measures*, “financial subsidies are processed once a year, and applications for financial subsidies in the current year are accepted in the

following year. The relevant department will issue an application guideline every year, specifying the application method, talent catalogue, acceptance time and other details. Applicants shall apply to the handling department on a voluntary basis within the time specified in the application guideline. Overdue applications will not be accepted”. According to the *Guidelines*, application period for the financial subsidies in the tax year of 2020, 2021 and 2022 is from Dec 29, 2023 to Feb 29, 2024. Applications made beyond the prescribed time will be not accepted.

5.问：广州市实施的粤港澳大湾区个人所得税优惠政策财政补贴是否会有名额限制，如限制每户企业的人数等？

5. Q: Are the financial subsidies subject to quota restrictions, such as limiting the number of applicants in each company?

答：境外高端人才或境外紧缺人才符合《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号）规定条件的，均可申请个人所得税优惠政策财政补贴，没有名额限制。

A: Overseas high-end or critically-lacking talents who meet the conditions stipulated in the *Measures* can apply for the financial subsidies, without being subject to any quota restriction.

6.问：广州市实施的粤港澳大湾区个人所得税优惠政策财政补贴是否会有金额上限限制？

6. Q: Is there any limit on the amount of the financial subsidies under preferential IIT policies in Guangzhou?

答：根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）第三条，每个纳税年度每个纳税人的个人所得税财政补贴额最高不超过 500 万元。若申请人的个人所得税优惠政策财政补贴金额超过 500 万元的，最高只能领取 500 万元补贴。

A: According to Article 3 of the *Measures*, the maximum financial subsidy for IIT per taxpayer per tax year is 5 million yuan. If the financial subsidy for a person is over 5 million yuan, the maximum amount he can receive is 5 million yuan.

二、补贴范围

II. Applicable Scope

（一）人才认定方面

(I) Talent Confirmation

7.问：给予粤港澳大湾区个人所得税优惠政策财政补贴的境外高端人才或境外紧缺人才需符合什么条件？

7. Q: What conditions shall be met by the overseas high- end talents or critically-lacking talents to claim the

financial subsidies?

答：根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）第六条、第七条，境外人才应符合省落实粤港澳大湾区个人所得税优惠政策规定的人才范围，且符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》或《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》标准。人才目录在每年的申报指南中公布。

A: According to Article 6 and Article 7 of the *Measures*, applicants should meet the talent criteria specified in Guangdong Province's policy in implementing preferential IIT policies in GBA and conform to the standards of *the Catalogue of Guangzhou High-end Talents for Financial Subsidies under Preferential IIT Policies in GBA* (hereinafter referred to as *the Catalogue of High-end Talents*) or *Catalogue of Guangzhou Critically-lacking Talents for Financial Subsidies under Preferential IIT Policies in GBA* (hereinafter referred to as *the Catalogue of Critically-lacking Talents*). The talents catalogues will be published in the application guideline every year.

高端人才或紧缺人才除符合上述条件外，还应当同时具备下列身份、工作和诚信条件：

High-end or critically-lacking talents who meet above conditions shall also concurrently meet the following three

conditions on identity, employment and integrity:

（一）身份条件：申请人属于香港、澳门永久性居民，取得香港入境计划（优才、专业人士及企业家）的香港居民，台湾地区居民，外国国籍人士，或取得国外长期居留权的回国留学人员和海外华侨；

(1) Identity: The applicant shall be a permanent resident of Hong Kong or Macao, a Hong Kong resident under the Hong Kong's Admission Schemes for Talents, Professionals and Entrepreneurs, a Taiwanese resident, a foreigner, or a returned overseas Chinese student or a returned overseas Chinese who has obtained the right of long-term residence abroad;

（二）工作条件：申请人纳税年度内在广州市注册的企业和其他机构任职、受雇，或在广州市提供独立个人劳务，或在广州市从事生产、经营活动，且纳税年度内在广州市工作累计满 90 天以上（不含 90 天），并在广州市依法缴纳个人所得税；

(2) Employment: The applicant shall work or be employed by enterprises and other institutions registered in Guangzhou during the tax year, or alternatively provide independent personal services in Guangzhou, or be engaged in production and business activities in Guangzhou. Meanwhile, he shall work in Guangzhou over 90 days (excluding 90 days) during the tax year, and pay IIT in Guangzhou according to law;

（三）诚信条件：申请人应当遵守法律法规、科研伦理

和科研诚信，依法纳税，申请时未被依法依规列入严重失信主体名单。

(3) Integrity: The applicant shall comply with laws and regulations, research ethics and research integrity, pay taxes in accordance with the law, and not be in the list of subjects with serious discredit at the time of application.

8.问：申请人是否必须同时符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》和《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》标准，才属于符合人才目录标准？

8. Q: Do applicants have to meet the standards of both *Catalogue of High-end Talents* and *Catalogue of Critically-lacking Talents* in order to be qualified?

答：申请人只要符合两人才目录标准其中之一即可，无需同时符合两个人才目录标准。

A: Applicants have to meet the standards of either of them instead of both of them.

9.问：如何界定申请人获得境外高端人才资格时点？

9. Q: How to define the time point at which the applicant is qualified as an overseas high-end talent?

答：根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕

4号)第十条, 申请人获得高端人才资格的时点, 以国家、广东省、广州市各类重大人才工程管理机构的人才认定文件(发文名单)、确认函、证书证件的生效或有效时间为准。申请人获得高端人才资格时点处于纳税年度内的, 可享受相应纳税年度的财政补贴; 高端人才资格时点在纳税年度结束以后才生效的, 不享受相应的纳税年度财政补贴。

A: According to Article 10 of the *Measures*, for high-end talents, the time point of eligibility shall be determined by the effective or valid time of the talent confirmation documents (as per the attached name list), confirmation letters or certificates issued by relevant authorities in charge of management of various major talent projects at state level or of Guangdong Province or Guangzhou Municipality. The applicant whose time point of eligibility as a high-end talent falls in the tax year is entitled to the financial subsidies for the corresponding tax year, while the applicant whose qualification as a high-end talent takes effect after the end of the tax year shall not be entitled to the financial subsidies for the corresponding tax year.

案例: 香港永久居民张先生自 2018 年以来在广州市高等院校工作, 经申请于 2022 年 3 月获批“广东省人才优粤卡”, 证件有效期为 2022 年 3 月 12 日~2026 年 3 月 11 日, 可见张先生的证件有效期处于 2022~2026 年内, 符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》标准。同时, 张先生的身份条件、工作条件和诚信条

件也符合《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号），因此，张先生可在2023年12月29日至2024年2月29日期间办理2022纳税年度的高端人才粤港澳大湾区个人所得税优惠政策财政补贴的申请，但不能办理2021纳税年度的高端人才补贴申请，张先生可对照《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》标准，如符合紧缺人才目录标准及身份、工作和诚信条件，可办理2021纳税年度的紧缺人才补贴申请。

Example: Mr. Zhang, a Hong Kong permanent resident who has been working in a higher education institution in Guangzhou since 2018, was granted Guangdong Talent Card in March 2022 upon application. His document is valid from Mar 12, 2022 to March 11, 2026, which falls between 2022 and 2026, and therefore is in line with the requirement of *the Catalogue of High-end Talents*. At the same time, his identity, employment and integrity conditions comply with *the Measures*. Therefore, Mr. Zhang can apply for the financial subsidy for high-end talents in the tax year of 2022 from December 29, 2023, to February 29, 2024, but he is not entitled to such subsidy in the tax year of 2021. However, if he meets the conditions on identity, employment and integrity set out in the standards of *the Catalogue of Critically-lacking Talents*, he can apply for the subsidy for critically-lacking talents in the tax year of 2021.

10.问：如何界定申请人获得境外紧缺人才资格时点？

10. Q: How to define the time point at which the applicant is qualified as an overseas critically-lacking talent?

答：根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号）第十条，申请人获得紧缺人才资格的时点以下时间为准：1.有行业或工种专门技能认证的，以技能认证部门颁发的执业资格证、职称证、技能证的生效或有效时间为准；2.无行业和工种专门技能认证的，以学历、学位证书或工作单位说明申请人所从事岗位（工种）的生效或有效时间为准。申请人获得紧缺人才资格时点处于纳税年度内的，可享受相应纳税年度的财政补贴；境外紧缺人才资格时点在纳税年度结束以后才生效的，不享受相应的纳税年度财政补贴。

A: According to Article 10 of the *Measures*, for critically-lacking talents, the time point of eligibility shall be determined by: 1. the effective or valid time of certificates of professional qualification, professional title, or skill certificates issued by skill certification authorities where there is a professional or job-specific skill certification available; or 2. the effective or valid time of the applicant's academic qualification certificate, diploma or employment certificate that indicate his/her position (or specific job) where there is no professional or job-specific skill certification available. The applicant whose

time point of eligibility as a critically-lacking talent falls in the tax year is entitled to the financial subsidies for the corresponding tax year, while the applicant whose qualification as an overseas critically-lacking talent takes effect after the end of the tax year shall not be entitled to the financial subsidies for the corresponding tax year.

案例：澳门居民李先生 2020 ~ 2022 年在广州市某律师事务所工作，2021 年起持有中国法律职业资格，《中华人民共和国法律职业资格证书》颁证日期为 2021 年 3 月，证书持续有效，可见李先生的《中华人民共和国法律职业资格证书》生效时间为 2021 年 3 月，2021 ~ 2022 年纳税年度均处于有效期内，符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》标准。同时，李先生的身份条件、工作条件和诚信条件也符合《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号），因此，李先生可在 2023 年 12 月 29 日至 2024 年 2 月 29 日期间，申请 2021、2022 纳税年度的紧缺人才粤港澳大湾区个人所得税优惠政策财政补贴，但不能申请享受 2020 纳税年度的补贴。

Example: Mr. Li is a Macao resident who worked in a law firm in Guangzhou from 2020 to 2022. He obtained the Legal Professional Qualification Certificate of People's Republic of China in 2021, which was issued in March 2021 and remains valid thereafter. It is clear that Mr. Li's PRC Legal Professional

Qualification Certificate took effect in March 2021 and is valid for the tax years from 2021 to 2022 which meets the requirement of the *Catalogue of Critically-lacking Talents*. At the same time, his identity, employment and integrity conditions are in line with the *Measures*. Therefore, Mr. Li can apply for the financial subsidies for the tax years of 2021 and 2022 from Dec 29, 2023 to Feb 29, 2024, but he is not entitled to the financial subsidies for the tax year of 2020.

11.问：是否持有《外国人工作许可证》（A类）、《外国高端人才确认函》、《珠三角自主创新示范区9市和揭阳中德金属生态城外籍/港澳台高层次人才确认函》、经国家、广东省、广州市人才工作主管部门认定或评定的高层次人才相关证明，就能以境外高端人才身份申请粤港澳大湾区个人所得税优惠政策财政补贴？

11. Q: Is a person eligible for the application of the financial subsidies as an overseas high-end talent if he holds any one of the following: work permit of foreigners working in China (Class A), *Confirmation Letter for Foreign High-end Talents*, *Confirmation Letter for High-level Talents in the 9 Cities of the Pearl River Delta as Independent Innovation Demonstration Zone* and *Jieyang Sino-Germany Metal Ecological City* or other certificates recognized by the talent authorities at the Guangzhou city, Guangdong province, and

national levels?

答：符合上述条件之一，且在我市高等院校、科研机构、医疗机构、公共卫生机构等单位工作，或在重点发展产业的企业担任中高级管理人员、生产技术骨干的人才，才能认定为符合广州市粤港澳大湾区个人所得税优惠政策财政补贴项目的境外高端人才。

A: Individuals who hold one of the documents listed above, working in higher education institutions, research institutions, medical institutions, public health institutions, or holding positions as middle and senior-level management or key technical personnel in enterprises of key development industries can be recognized as overseas high-end talents eligible for the financial subsidies.

重点发展产业的企业包括：1. 广东省十大战略性支柱产业、广东省十大战略性新兴产业的生产制造企业及科技型企业；2. 广州市支柱产业、广州市战略性新兴产业的生产制造企业及科技型企业；3. 生产性服务业、科技服务业企业。在申请时，在重点发展产业工作的申请人应当提供工作单位对单位属性、主营业务、申请人所从事岗位属于中高级管理人员、生产技术骨干的说明材料。

Enterprises of key development industries include: 1. Production and manufacturing enterprises and technology-oriented enterprises in Guangdong Province's ten strategic pillar industries and ten strategic emerging industries; 2.

Production and manufacturing enterprises and technology-oriented enterprises in Guangzhou City's pillar industries and strategic emerging industries; 3. Manufacturing and technology service enterprises. Applicants who work in key development industries shall submit materials explaining the nature of the company, main business, and the applicant's position as a middle/senior level management personnel or a key technical staff member for the purpose of application.

12.问: 持有广东省人才优粤卡是否符合广州市粤港澳大湾区个人所得税优惠政策财政补贴项目境外高端人才目录?

12. Q: Do holders of Guangdong Talent Card conform to the standards of *the Category of Overseas High-end Talents*?

答: 按照《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》, 经国家、广东省、广州市人才工作主管部门认定或评定的高层次人才是指入选国家、广东省、广州市重大人才工程的个人或团队负责人, 或广东省人才优粤卡持卡人。因此, 申请人如持有广东省人才优粤卡(A卡或B卡), 且在我市高等院校、科研机构、医疗机构、公共卫生机构等单位工作, 或在重点发展产业的企业担任中高级管理人员、生产技术骨干的, 符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》标准。

A: According to *the Category of High-end Talents*, whose who are “recognized or assessed as high-level talents by the national, Guangdong province, or Guangzhou city talent authorities” refer to individuals or team leaders selected for major talent projects at the national, provincial, or municipal levels, or holders of Guangdong Talent Card. Therefore, Guangdong Talent Card (Class A and Class B) holders who work in higher education institutions, research institutions, medical institutions, public health institutions, or hold positions as middle and senior-level management or key technical personnel in enterprises of key development industries conform to the standards of *the Category of High-end Talents*.

13.问: 持有广州市人才绿卡是否符合广州市粤港澳大湾区个人所得税优惠政策财政补贴项目境外高端人才目录?

13. Q: Do holders of Guangzhou Talent Green Card conform to the standards of *the Category of Overseas High-end Talents*?

答: 广州市人才绿卡未列入《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》。若申请人符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目境外紧缺人才目录》标准及身份、工作和诚信条件的, 可以境外紧缺人才身份申请广州市粤港澳大湾区个人所得税优惠政策财政补贴。境外高端、紧缺人才享受同等的粤港澳大

湾区个人所得税优惠政策财政补贴待遇。

A: Guangzhou Talent Green Card is not included into the *Category of High-end Talents*. If he meets the requirement of the *Catalogue of Critically-lacking Talents* and the identity, employment and integrity conditions, the applicant can apply for the financial subsidies as an overseas critically-lacking talent. The overseas high-end talents and critically-lacking talents are entitled to the same financial subsidies.

14.问：《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》内的境外高端人才有效期有哪几种情形？

14. Q: What are the validity periods of the overseas high-end talents included in the *Catalogue of High-end Talents*?

答：按照《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》，大致可以将人才认定依据有效期分为两种情形：**第一种是长期有效型**，例如：经国家、广东省、广州市人才工作主管部门认定或评定的高层次人才，若相关认定证书上并未明确注明有效期限或截止日期，则视为自发证之日起长期有效。**第二种是限期有效型**，例如，获得《外国人工作许可证》（A类）、《外国高端人才确认函》、《珠三角自主创新示范区9市和揭阳中德金属生态城外籍/港澳台高层次人才确认函》、广东省“人才优粤卡”（A/B卡）

等。因此，如果申请人在 2022 年才获得第二种情形的人才资格认定，则可在 2023 年 12 月 29 日至 2024 年 2 月 29 日期间，申请 2022 纳税年度粤港澳大湾区个人所得税优惠政策财政补贴。

A: According to the *Catalogue of High-end Talents*, there are two types of talent confirmation as regards validity: **The first doesn't have a time limit for the validity**, for instance: if a person is recognized or assessed as a high-level talent by the national, Guangdong province, or Guangzhou city talent authority, as long as the certification he holds does not clearly indicate the validity period or expiry date, it shall be deemed to be valid for long from the date of issuance. **The second is valid for a limited period of time**, such as work permit of foreigners working in China (Class A), Confirmation Letter for Foreign High-end Talents, Confirmation Letter for Foreign/HongKong/Macao/Taiwan High-level Talents in the 9 Cities of the Pearl River Delta Independent Innovation Demonstration Zone and Jieyang Sino-German Metal Eco-city, Guangdong Talent Card (A/B), etc. Therefore, if the applicant is recognized as a talent of the second type in 2022, he may apply for the financial subsidies for the tax year of 2022 from December 29, 2023 to February 29, 2024.

15.问：申请人如何判断工作单位是否属于《广州市粤港

《粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》或《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》的重点发展产业？相关部门审核的时候，是否有判断标准？

15. Q: How can an applicant decide if their employers belong to the key development industries specified by the *Catalogue of High-end Talents* and the *Catalogue of Critically-lacking Talents*? Are there any criteria for the competent authority in their review and decision-making?

答：《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》的重点发展产业包括以下三大类：1. 广东省十大战略性支柱产业、广东省十大战略性新兴产业的生产制造企业及科技型企业；2. 广州市支柱产业、广州市战略性新兴产业的生产制造企业及科技型企业；3. 生产性服务业、科技服务业企业。《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》的重点发展产业包括以下四大类：1. 广东省十大战略性支柱产业、广东省十大战略性新兴产业的生产制造企业及科技型企业；2. 广州市支柱产业、广州市战略性新兴产业的生产制造企业、科技型企业；3. 生产性服务业企业；4. 会计、法律、金融、咨询、研发设计、商贸服务、广告传媒、文旅等现代服务业及省市其他重点发展产业企业。在《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》和《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》中，对上

述产业类别已分别进行了名词释义。

A: Key development industries specified in *the Catalogue of High-end Talents* include: 1. Production and manufacturing enterprises and technology-oriented enterprises in Guangdong Province's ten strategic pillar industries and ten strategic emerging industries; 2. Production and manufacturing enterprises and technology-oriented enterprises in Guangzhou City's pillar industries and strategic emerging industries; 3. Manufacturing and technology service enterprises. Key development industries specified by *the Catalogue of Critically-lacking Talents* include: 1. Production and manufacturing enterprises and technology-oriented enterprises in Guangdong Province's ten strategic pillar industries and ten strategic emerging industries. 2. Production and manufacturing enterprises and technology-oriented enterprises in Guangzhou City's pillar industries and strategic emerging industries. 3. Manufacturing service industries. 4. Modern service industries such as accounting, law, finance, consulting, research and development, design, commerce and trade services, advertising, media, cultural tourism, and other key development industries in Guangzhou and Guangdong. Definition of the above-mentioned industries are given in *the Catalogue of High-end Talents* and *the Catalogue of Critically-lacking Talents*.

企业可结合本企业的营业执照信息，按照《国民经济行

业分类（2017版）》《生产性服务业统计分类（2019）》等规定，先行判断是否属于上述重点发展产业之一并提交说明。审核部门将结合企业营业执照的经营范围行业分类、主要活动和产业部门意见等进行综合研判。

Enterprises can use their business license information to preliminarily determine whether they fall under one of the aforementioned key development industries and submit a statement, in accordance with the *National Economic Industry Classification (2017 Edition)* and the *Productive Service Industry Statistical Classification (2019)*. The review department will make a comprehensive judgment based on the industry classification of the business scope indicated in the enterprise's business license, the main activities, and opinions from the department in charge of the industry.

案例一： 申请人所在单位是一家化妆品制造企业，单位经营范围包括：日用化学产品制造、化工产品生产、化妆品批发、专用化学产品销售等。经判断，申请人工作单位属于广州市战略性新兴产业的“新材料与精细化工”领域的生产制造企业。符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》或《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》的重点发展产业要求。

Case 1: The applicant works in a cosmetics manufacturing company, whose business scope includes the manufacturing of

daily chemical products, the production of chemical products, wholesale of cosmetics, and sales of special chemical products. It is assessed as a production and manufacturing enterprise for “new materials and fine chemicals”, one of Guangzhou’s strategic emerging industries. Therefore, the enterprise falls under the key development industries stipulated by the *Catalogue of High-end Talents* or the *Catalogue of Critically-lacking Talents*.

案例二： 申请人所在单位是一家汽车零部件贸易企业，单位经营范围包括：汽车零配件批发、五金产品批发、机械配件批发、互联网商品销售等。根据国家统计局《关于印发〈生产性服务业统计分类（2019）〉的通知》（国统字〔2019〕43号），申请人工作单位属于生产性服务业的“批发与贸易经纪代理服务”（0917 机械设备、五金产品及电子产品批发）。符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》或《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》的重点发展产业要求。

Case 2: The applicant works in an auto parts trading company, whose business scope includes wholesale of auto parts, hardware products and mechanical parts, and sales of goods on Internet. According to *Notice on Issuing the “Productive Service Industry Statistical Classification (2019)”* (Guo Tong Zi [2019] No. 43) issued by the National Bureau of Statistics, it falls under the category of productive service

industry, providing “wholesale and trade brokerage service” (0917 wholesale of mechanical equipment, hardware products, and electronic products). Therefore, the enterprise meets the key development industry requirements set out in the *Catalogue of High-end Talents* or the *Catalogue of Critically-lacking Talents*.

16.问: 在南沙区工作的港澳居民已办理南沙区港澳居民个人所得税优惠政策, 是否还可以申请粤港澳大湾区个人所得税优惠政策财政补贴?

16. Q: If Hong Kong and Macao residents have applied and received the financial subsidies entitled under the preferential policies specific to Nansha District, can they apply for the financial subsidies under the preferential policies for GBA?

答: 纳税人在同一纳税年度内, 不得同时享受粤港澳大湾区个人所得税优惠政策与南沙区港澳居民个人所得税优惠政策, 可自行选择享受其中一项政策。

A: Taxpayers are not allowed to enjoy the financial subsidies under the preferential IIT policies in GBA and those entitled to Hong Kong and Macao residents in Nansha at the same time in the same tax year. They can choose to enjoy either one at their own discretion.

17.问：《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》规定，境外紧缺人才除了须符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》标准，还须符合纳税年度的个人所得税应纳税所得额达到 30 万元人民币以上条件。该“个人所得税应纳税所得额达到 30 万元人民币以上”，是指境外紧缺人才纳税年度内在中国境内申报的全部个人所得税应纳税所得额，还是仅仅指在广州申报的个人所得税应纳税所得额达到 30 万元以上？

17. Q: *The Catalogue of Critically-lacking Talents* stipulates that in addition to conforming to this *Catalogue*, the overseas critically-lacking talents' taxable income of IIT in the tax year shall exceed RMB 300,000. Does the “taxable income of IIT in the tax year shall exceed RMB 300,000” refer to the total IIT income declared in China in the tax year by the overseas critically-lacking talents, or the IIT income declared in Guangzhou only?

答：《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》规定的境外紧缺人才须符合纳税年度的个人所得税应纳税所得额达到 30 万元人民币以上，是指境外紧缺人才在纳税年度内在中国境内申报的全部个人所得税应纳税所得额合计达到 30 万元人民币以上，而不是单指在广州申报的个人所得税应纳税所得额。另，根据《广东

省财政厅 广东省科学技术厅 广东省人力资源和社会保障厅 国家税务总局广东省税务局关于关于进一步贯彻落实粤港澳大湾区个人所得税优惠政策的通知》（粤财税〔2023〕21号）第二条和穗财规字〔2023〕4号文第十二条，纳入个人所得税优惠政策财政补贴计算的个人所得有六项，包括：工资、薪金所得；劳务报酬所得；稿酬所得；特许权使用费所得；经营所得；获区级以上政府或政府工作部门人才政策支持补贴性所得。

A: *The Catalogue of Critically-lacking Talents* stipulates that the taxable income of IIT for the overseas critically-lacking talents in the tax year shall exceed RMB 300,000. It refers to the total taxable income of IIT declared by the overseas critically-lacking talents in China in the tax year, rather than that declared in Guangzhou only. In addition, according to Article 2 of the *Notice on Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Yue Cai Shui, [2023] No. 21)* by Department of Finance of Guangdong Province, Department of Science and Technology of Guangdong Province, Department of Human Resources and Social Security of Guangdong Province and Guangdong Provincial Taxation Service, State Taxation Administration, and Article 12 of the *Measures*, there are six individual incomes included in the calculation of the financial subsidies, namely: wages and salaries; income from provision of

independent personal services; income from author's remuneration; income from royalties; income from business operations; income from subsidies under the talent policies of government or government departments at the district level or above.

案例：境外紧缺人才 R 先生同时在广州和上海任职，2022 年从两地分别取得工资收入 25 万元，并分别在两地预缴了个人所得税，除此以外没有其他收入。在判断 R 先生 2022 年度的个人所得税应纳税所得额是否达到 30 万元以上时，不能仅考虑他在广州取得的 25 万元工资收入，而是应以两地收入总额 50 万元减除规定的费用和各项扣除后计算纳税年度的个人所得税应纳税所得额，如 R 先生减除规定的费用和各项扣除后的个人所得税应纳税所得额在 30 万元以上，则符合纳税年度的个人所得税应纳税所得额达到 30 万元人民币以上规定。但需注意的是，因优惠政策仅在大湾区内实施，R 先生的补贴金额将按照属地原则进行合理分担计算（详见第 26 问）。

Example: Mr. R, an overseas critically-lacking talent, is working in Guangzhou and Shanghai at the same time. In 2022, he got a salary of RMB 250,000 in each city and pre-paid the IIT, without any other source of income. When deciding whether his taxable income of IIT in 2022 exceeds RMB 300,000, it should be based on his total salary of RMB 500,000 in the two cities minus the prescribed expenses and deductions

rather than his salary of RMB 250,000 in Guangzhou only. If Mr. R's taxable income after deducting allowable expenses and various deductions exceeds RMB 300,000, it meets the requirement of having a taxable income of more than RMB 300,000 for the tax year. However, it should be noted that since the preferential policy is only implemented within the Greater Bay Area, Mr. R's subsidy amount will be reasonably apportioned based on the principle of territorial jurisdiction (see Question 26 for details).

18.问: 境外紧缺人才申请广州市的粤港澳大湾区个人所得税优惠政策财政补贴需要提前认定境外紧缺人才资格吗?

18. Q: Do overseas critically-lacking talents need to be confirmed as such before applying for the financial subsidies?

答: 广州市境外紧缺人才资格认定和粤港澳大湾区个人所得税优惠政策财政补贴申请合并办理, 不需要提前申请认定境外紧缺人才资格。

A: The applications for the financial subsidies and the confirmation of overseas critically-lacking talents in Guangzhou can be made and processed at the same time. Therefore, there is no need to apply for the confirmation in advance.

19.问：在纳税年度内，申请人的国外长期居留权、国籍或居民身份发生变化的，能否申请广州市的粤港澳大湾区个人所得税优惠政策财政补贴，补贴金额如何计算？

19. Q: Can the applicant apply for the financial subsidies if his long-term residency in other countries, nationality or resident status has changed in the tax year? How shall the financial subsidies be calculated?

答：根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号）第八条和第十四条，在纳税年度内，申请人因取得国外长期居留权或国籍、居民身份发生变化因而符合穗财规字〔2023〕4号文规定的身份条件的，自取得国外长期居留权或身份变化次月起，享受财政补贴。在纳税年度内，申请人因丧失国外长期居留权或国籍、居民身份发生变化不再符合穗财规字〔2023〕4号文规定的身份条件的，自丧失国外长期居留权或身份变化次月起，不再享受财政补贴。

A: According to Article 8 and Article 14 of the *Measures*, in the tax year, if the applicant meets the requirements of the *Measures* due to acquisition of long-term residency in other country or change in nationality or resident status, he shall be eligible for financial subsidies from the month following such acquisition or change. In the tax year, if the applicant no longer meets the requirements due to loss of long-term foreign residency or change in nationality or resident status, he will no longer be eligible for

financial subsidies from the month following such loss or change.

对于上述情形，申请人在计算财政补贴时应增加计算享受补贴时段系数，具体计算公式如下：

Under above circumstances, the financial subsidies shall be calculated in consideration of the subsidy period coefficient, and the formula is as follows:

财政补贴=Σ（分项分年度的个人所得税税负差额×分项已缴税额占比×享受补贴时段系数）

Financial subsidy=Σ (IIT balance by category each year× the proportion of IIT paid by category × subsidy period coefficient); where,

享受补贴时段系数=应享受财政补贴时段的应纳税所得额÷全年度应纳税所得额

Subsidy period coefficient = Taxable income for the period entitled to financial subsidies ÷ Taxable income for the whole year

例子：内地居民王先生在我市重点发展产业企业工作，经申请于2019年3月获批广东优粤卡，证件有效期为2019年3月12日~2023年3月11日；另，王先生于2022年5月通过香港入境计划（优才、专业人士及企业家）获得香港居民身份。王先生2022年全年均在广州市工作和缴纳个人所得税，是我国税收居民，诚信条件也符合政策规定，2022年全年个人所得税应纳税所得额为80万元，汇算清缴后全年实缴税额为19.408万元。其中：2022年1-5月的应纳税所得

额为 30 万元，6-12 月的应纳税所得额为 50 万元。补贴计算如下：

Example: Mr. Wang, a mainland resident who works in an enterprise of key development industries, was granted Guangdong Talent Card in March 2019, which was valid from March 12, 2019 to March 11, 2023. In addition, in May 2022, Mr. Wang was approved as Hong Kong resident under Hong Kong's Admission Schemes for Talents, Professionals and Entrepreneurs. He worked and paid IIT in Guangzhou in the whole year of 2022. Mr. Wang is a tax resident of China, and his integrity condition is in compliance with the policy. His taxable income of IIT in 2022 was RMB 800,000, and the actual amount of tax paid in the whole year after the settlement was RMB 194,080, wherein the taxable income from January to May 2022 was RMB 300,000, and that from June to December was RMB 500,000. The subsidy shall be calculated as follows:

步骤 1：王先生的年度个人所得税税负差额=年度综合所得的个人所得税已缴税额 - 年度综合所得应纳税所得额 $\times 15\% = 19.408$ 万元 - 80 万元 $\times 15\% = 7.408$ 万元

Step 1: Mr. Wang's annual IIT balance = the amount of annual IIT paid on comprehensive income - the amount of annual taxable comprehensive income $\times 15\% = \text{RMB } 194,080 - \text{RMB } 800,000 \times 15\% = \text{RMB } 74,080$.

步骤 2：王先生的分项已缴税额占比=分项分年度在广

州市的个人所得税已缴税额÷分项分年度在中国境内的个人所得税已缴税额=19.408 万元÷19.408 万元=100%

Step 2: The proportion of Mr. Wang's IIT paid by category = the amount of IIT paid by category in Guangzhou each year ÷ the amount IIT paid by category in China each year = RMB 194,080 ÷ RMB 194,080 = 100%.

步骤 3: 王先生享受补贴时段系数=应享受财政补贴时段的应纳税所得额÷全年度应纳税所得额=6-12 月的应纳税所得额 50 万元÷全年度应纳税所得额 80 万元=62.5%

Step 3: Mr. Wang's subsidy period coefficient = taxable income for the period entitled to financial subsidies ÷ taxable income for the whole year = taxable income of RMB 500,000 from June to December ÷ taxable income of RMB 800,000 for the whole year = 62.5%.

步骤 4: 王先生可享受财政补贴=Σ(分项分年度的个人所得税税负差额×分项已缴税额占比×享受补贴时段系数)
=7.408 万元×100%×62.5%=4.63 万元

Step 4: The financial subsidies Mr. Wang is entitled to = Σ (IIT balance by category each year × the proportion of IIT paid by category × subsidy period coefficient) = RMB 74,080 × 100% × 62.5% = RMB 46,300.

20.问: 中国国籍人士是否可享受广州市的粤港澳大湾区个人所得税优惠政策财政补贴?

20. Q: Are Chinese nationals eligible for the financial subsidies?

答：部分中国公民，如取得国外长期（或永久）居留权的留学回国人员和海外华侨，虽拥有中国国籍，但只要符合《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）规定条件，也可申请财政补贴。

A: Some Chinese citizens, such as the returned overseas Chinese students and overseas Chinese who have obtained the right of long-term (or permanent) residence abroad, although with Chinese nationality, can apply for the financial subsidies as long as they meet the requirements stipulated in the *Measures*.

21.问：海外华侨在适用粤港澳大湾区个人所得税优惠财政补贴政策时，如何界定是符合身份条件的华侨？需要什么资料证明？

21. Q: In the application of the financial subsidies policy, how to decide if an overseas Chinese meets the requirement of identity? What supporting documents shall be provided?

答：国务院侨办 2009 年 4 月制定的《关于界定华侨外籍华人归侨侨眷身份的规定》（国侨发〔2009〕5 号）明确：华侨是指定居在国外的中国公民，并进一步明确华侨身份的两种情形：（一）“定居”是指中国公民已取得住在国长期或者

永久居留权，并已在住在国连续居留两年，两年内累计居留不少于 18 个月；（二）中国公民虽未取得住在国长期或者永久居留权，但已取得住在国连续 5 年以上（含 5 年）合法居留资格，5 年内在住在国累计居留不少于 30 个月，视为华侨。根据《广东省财政厅 广东省科学技术厅 广东省人力资源和社会保障厅 国家税务总局广东省税务局关于关于进一步贯彻落实粤港澳大湾区个人所得税优惠政策的通知》（粤财税〔2023〕21 号）第四条和《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）第七条第一项规定，显然，只有满足第（一）种情形的海外华侨才可适用粤港澳大湾区个人所得税优惠财政补贴政策。

A: *The Provisions on Defining the Identities of Overseas Chinese, Chinese of Foreign Nationalities, Returned Overseas Chinese and Relatives of Overseas Chinese (No.5 [2009] of the Overseas Chinese Affairs Office of the State Council)* formulated by the Overseas Chinese Affairs Office of the State Council in April 2009 clearly states that the term “overseas Chinese” refers to the Chinese citizens who have settled abroad. It prescribes two circumstances under which the identity of overseas Chinese could be confirmed: (1) Those who have “settled” abroad refers to a Chinese citizen who has obtained the long-term or permanent residence in a foreign country and has resided in the country for two consecutive years, with an

accumulative stay of no less than 18 months in the two years; (2) A Chinese citizen, although without long-term or permanent residence in the foreign country, has obtained the legal residence status in the residing country for more than 5 consecutive years (including 5 years) and has an accumulative stay in the country for no less than 30 months within the 5 years can be regarded as an overseas Chinese. According to Article 4 of the *Notice on Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong- Macao Greater Bay Area (Yue Cai Shui, [2023] No. 21)* by Department of Finance of Guangdong Province, Department of Science and Technology of Guangdong Province, Department of Human Resources and Social Security of Guangdong Province and Guangdong Provincial Taxation Service, State Taxation Administration and Article 7(1) of the *Measures*, it is clear that the financial subsidies policy can only apply to the overseas Chinese who meet the requirement prescribed in the first circumstance.

在申请粤港澳大湾区个人所得税优惠政策财政补贴时，海外华侨需要提供的身份证明材料：中国护照、中国身份证、国外长期（或永久）居留凭证。

When applying for the financial subsidies, overseas Chinese shall provide the following identity documents: Chinese passport, Chinese resident identity card, long-term (or permanent) foreign residence certificate.

22.问：申请人在广州市的外国企业常驻代表机构、个人独资企业、合伙企业、不具有法人资格的专业服务机构等非法人组织任职，是否符合《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）第七条第二项中的“申请人纳税年度内在广州市注册的企业和其他机构任职、受雇”规定？

22. Q: If the applicants are employed by permanent representative offices of foreign enterprises, sole proprietorships, partnerships, professional service organizations without legal personality or other unincorporated organizations in Guangzhou, do they conform to Article 7(2) of the *Measures*, which stipulates that “the applicant shall work or be employed by enterprises and other institutions registered in Guangzhou during the tax year”?

答：申请人纳税年度内在广州市的外国企业常驻代表机构、个人独资企业、合伙企业、不具有法人资格的专业服务机构等非法人组织任职，如该非法人组织已依照法律、法规规定在广州市进行注册登记的，申请人属于《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）第七条第二项中的申请人纳税年度内在广州市注册的其他机构任职、受雇情形。申请人如同时符合穗财规字〔2023〕4 号文其他规定条

件，可申请财政补贴。

A: During the tax year, if the applicants are employed by permanent representative offices of foreign enterprises, sole proprietorships, partnerships, professional service organizations without legal personality or other unincorporated organizations in Guangzhou, as long as the unincorporated organizations have registered in Guangzhou in accordance with laws and regulations, they meet the standards stipulated in Article 7(2) of the *Measures* - the applicant shall work or be employed by other institutions registered in Guangzhou during the tax year. The applicants can apply for the financial subsidies if they also meet other requirements specified in the *Measures*.

23.问： 申请人一个纳税年度内在广州市工作累计满 90 天以上的天数如何计算？

23. Q: How to decide if the applicant has worked in Guangzhou for over 90 days in a tax year?

答：《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）第七条第二项规定申请人申领补贴的条件之一是：申请人纳税年度内在广州市注册的企业和其他机构任职、受雇，或在广州市提供独立个人劳务，或在广州市从事生产、经营活动，且纳税年度内在广州市工作累计满 90 天以上（不含 90 天），并在广州市依法缴纳个人所得税。另，穗财规字〔2023〕

4 号文第十一条明确：申请人在广州市工作累计满 90 天以上（不含 90 天）的天数计算，以 2023 年 1 月我国对新型冠状病毒感染实施“乙类乙管”为分时点，按下列规则分别计算：

A: Article 7(2) of the *Measures* stipulates that one of the conditions for the applicant to apply for the subsidies is that the applicant shall work or be employed by enterprises and other institutions registered in Guangzhou during the tax year, or provide independent personal services, or be engaged in production and business activities in Guangzhou. Meanwhile, he shall work in Guangzhou for over 90 days (excluding 90 days) during the tax year, and pay IIT in Guangzhou according to law. Article 11 of the *Measures* stipulates that different rules apply for the calculation of whether the applicant has worked in Guangzhou for more than 90 days (excluding 90 days) in a tax year before and after January 2023 (when China began to manage COVID-19 as Class B infectious diseases). The details are as follows:

（一）纳税年度属于 2020、2021、2022 年的，申请人一个纳税年度在广州市工作的天数，包括在广州市的实际工作日，以及在广州市工作期间，在境内、境外享受的公休假、个人休假、出差、接受培训的天数。申请人在广州市停留的当天不足 24 小时的，按照半天计算在广州的工作天数。

(1) For the tax year of 2020, 2021 and 2022, the number of days the applicant has worked in Guangzhou in a tax year

includes both the actual working days in Guangzhou and the number of days he takes public holidays, personal leaves, business trips and trainings in and outside China during the applicant's work in Guangzhou. If the applicant stays in Guangzhou for less than 24 hours, it shall be counted as half a day in calculating the number of working days in Guangzhou.

需要注意的是，上述规定与《关于非居民个人和无住所居民个人有关个人所得税政策的公告》（财政部 税务总局公告 2019 年第 35 号）规定的工作天数计算规则有所不同。如申请人在纳税年度内的实际工作地点仅在境外或中国境内其他城市工作，即使任职受雇单位在广州，其在广州工作的天数也为零。

Applicants shall note that this provision is different from the calculation of working days under the *Announcement on the Personal Income Tax Policy for Non-Resident Individuals and Resident Individuals without Residence (Announcement of Ministry of Finance and the State Taxation Administration No. 35 of 2019)*. **If the applicant's actual place of work in the tax year is outside China or in other Chinese cities only, even if his employer is in Guangzhou, the number of his working days in Guangzhou is counted as zero.**

（二）纳税年度属于 2023 年以后的，申请人一个纳税年度在广州市工作的天数，是指在广州市实际停留的天数。申请人在广州市停留的当天不足 24 小时的，按照半天计算

在广州的工作天数。

(2) If the tax year is 2023 or later, the number of days the applicant has worked in Guangzhou in a tax year refers to the number of days he actually has stayed in Guangzhou. If the applicant's stay in Guangzhou is less than 24 hours on the day, it shall be calculated as a half workday.

(三) 上级部门有新规定的，从其规定。

(3) Where there are new regulations from the higher authorities, they shall apply.

(二) 补贴计算方面

(II) Subsidy Calculation

24.问：广州市的粤港澳大湾区个人所得税优惠政策财政补贴计算原则主要是什么？

24. Q: What are the main principles for the computation of the financial subsidies in Guangzhou?

答：粤港澳大湾区个人所得税优惠政策财政补贴中的税负差额计算原则主要是：

A: The main principles for the computation of the balance of IIT are as follows:

(一) 将《中华人民共和国个人所得税法》个人所得中的工资薪金所得、劳务报酬所得、稿酬所得、特许权使用费所得、经营所得、和获区级以上政府或政府工作部门人才政策支持补贴性所得等六项所得的已缴税额纳入补贴计算范围，其余个人所得的已缴税额不纳入补贴计算范围。

(1) The tax paid of the six incomes stipulated in the *Individual Income Tax Law of the People's Republic of China*, namely wages and salaries, income from provision of independent personal services, income from author's remuneration, income from royalties, income from business operations, and income from subsidies supported by the talent policies of the government or government departments at or above the district level are included in the subsidy calculation scope, while the tax paid of other incomes are not included.

(二) 对纳入补贴计算范围个人所得项目，按照分项计算（其中：综合所得进行综合计算）、合并补贴的方式进行，每年补贴一次。

(2) Financial subsidies shall be granted in a lump sum based on categorized IIT computation (in which comprehensive incomes shall be computed with comprehensive method) once a year.

(三) 个人所得为综合所得、经营所得的，其个人所得税已缴税额以次年办理汇算清缴并补退税后的全年实际缴纳税额为准。

(3) Where the categories of individual incomes belong to comprehensive income or income from business operation, the paid amount of IIT shall be based on the actual amount of tax paid in the whole year after the settlement and **payment of tax refund/supplement** in the following year.

(四) 从两处以上取得所得的人才, 补贴按照属地原则进行合理分担, 即以属地分项已缴税额占比作为补贴分担权重进行计算。

(4) Where talents have obtained income from two or more places, the subsidies shall be reasonably apportioned according to the principles of territory, i.e., the percentage of tax paid by territory shall be used as the weight of subsidy apportionment in calculation.

25.问: 广州市的粤港澳大湾区个人所得税优惠政策财政补贴计算如何设置?

25. Q: What is the computation method for the financial subsidies in Guangzhou?

答: 广州市的年度粤港澳大湾区个人所得税优惠政策财政补贴按下列方式计算:

A: The annual financial subsidies in Guangzhou shall be computed with the following formula:

(一) 财政补贴=Σ(分项分年度的个人所得税税负差额×分项已缴税额占比);

Financial subsidy=Σ (IIT balance by category each year × the proportion of IIT paid by category);

分项已缴税额占比=分项分年度在广州市的个人所得税已缴税额÷分项分年度在中国境内的个人所得税已缴税额。

The proportion of IIT paid by category = the amount of

IIT paid by category in Guangzhou each year $\div$ the amount IIT paid by category in China each year.

各分项分年度个人所得税税负差额:

IIT balance by category in each year:

1. (1) 居民个人综合所得分项 (居民个人综合所得包含工资、薪金所得, 劳务报酬所得, 稿酬所得, 特许权使用费 4 项): 分年度个人所得税税负差额=综合所得的个人所得税已缴税额 - 综合所得应纳税所得额 $\times 15\%$;

1 (1) Resident comprehensive income categories (including four categories i.e. wages and salaries, incomes from provision of independent personal services, author's remuneration and royalties): the annual IIT balance = the amount of IIT paid on comprehensive income - the amount of taxable comprehensive income $\times 15\%$;

(2) 非居民个人工资、薪金所得分项: 分年度个人所得税税负差额=工资、薪金所得的个人所得税已缴税额 - 工资、薪金所得应纳税所得额 $\times 15\%$;

(2) The category of wages and salaries of non-residents: the annual IIT balance = the amount of IIT paid on wages and salaries - the amount of taxable income from wages and salaries $\times 15\%$;

非居民个人劳务报酬所得分项: 分年度个人所得税税负差额=劳务报酬所得的个人所得税已缴税额 - 劳务报酬所得应纳税所得额 $\times 15\%$;

The category of income from provision of independent personal services of non-residents: the annual IIT balance = the amount of IIT paid on independent personal services - the amount of taxable income from independent personal services $\times$ 15%;

非居民个人稿酬所得分项：分年度个人所得税税负差额 = 稿酬所得的个人所得税已缴税额 - 稿酬所得应纳税所得额 $\times$ 15%;

The category of author's remuneration of non-residents: the annual IIT balance = the amount of IIT paid on author's remuneration - the amount of taxable income from author's remuneration $\times$ 15%;

非居民个人特许权使用费所得分项：分年度个人所得税税负差额 = 特许权使用费所得的个人所得税已缴税额 - 特许权使用费所得应纳税所得额 $\times$ 15%。

The category of royalties of non-residents: the annual IIT balance = the amount of IIT paid on royalties - the amount of taxable income from royalties $\times$ 15%.

2. 经营所得分项：分年度个人所得税税负差额 = 经营所得的个人所得税已缴税额 - 经营所得应纳税所得额 $\times$ 15%。

2. The category of income from business operation: the annual IIT balance = the amount of IIT paid on income from business operation - the amount of taxable income from business operation $\times$ 15%.

3.入选人才工程或人才项目获得的补贴性所得分项：分年度个人所得税税负差额=入选人才工程或人才项目获得的补贴性所得个人所得税已缴税额－入选人才工程或人才项目获得的补贴性所得应纳税所得额×15%。

3. The category of subsidies obtained by being enlisted in talents projects or programs: The annual IIT balance = the amount of IIT paid on subsidies obtained by being enlisted in talents projects or programs- the amount of taxable income from subsidies obtained by being enlisted in talents projects or programs × 15%.

（二）申请人存在《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号）第八条情形的，其财政补贴还应增加计算享受补贴时段系数：

(2) Where the circumstances of Article 8 of the *Measures* occur, the financial subsidy shall be calculated in consideration of the subsidy period coefficient:

财政补贴=∑（分项分年度的个人所得税税负差额×分项已缴税额占比×享受补贴时段系数）

Financial subsidy=∑ (IIT balance by category each year × the proportion of IIT paid by category × subsidy period coefficient); where,

享受补贴时段系数=应享受财政补贴时段的应纳税所得额÷全年度应纳税所得额

subsidy period coefficient= Taxable income for the period entitled to financial subsidies ÷ Taxable income for the whole year

26.问: 如果符合申领粤港澳大湾区个人所得税优惠政策财政补贴的境外高端、紧缺人才, 纳税年度内上半年在其他城市工作, 下半年在广州市工作, 能在广州市领取全年的财政补贴吗?

26. Q: If overseas high-end and critically-lacking talents eligible for the financial subsidies work in other cities in the first half of the tax year and in Guangzhou in the second half, can they claim the financial subsidies from Guangzhou for the whole year?

答: 根据《财政部 国家税务总局关于粤港澳大湾区个人所得税优惠政策的通知》(财税〔2019〕31号)、《财政部 税务总局关于延续实施粤港澳大湾区个人所得税优惠政策的通知》(财税〔2023〕34号)、《广东省财政厅 广东省科学技术厅 广东省人力资源和社会保障厅 国家税务总局广东省税务局关于进一步贯彻落实粤港澳大湾区个人所得税优惠政策的通知》(粤财税〔2023〕21号), 优惠政策仅在大湾区内实施, 补贴按照属地原则进行合理分担。据此,《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法(2023年修订)》(穗财规字〔2023〕4号)第三条规定了在广州市行政区域范围内工作、符合条件的境外人才, 对

其在广州市缴纳的个人所得税已缴税额超过其按应纳税所得额的 15%计算的税额部分，给予财政补贴，同时穗财规字〔2023〕4 号文第十四条明确了计算公式，对广州市应分担给予的财政补贴设置计算公式，确保计算方法一目了然，也避免对规定理解不一造成计算错误。因此，如符合条件的境外人才上半年在其他城市工作，下半年在广州市工作，其在广州市领取的财政补贴应按穗财规字〔2023〕4 号文第十四条规定的公式，计算应由广州市分担和发放的个人所得税优惠政策财政补贴，而非在广州市领取全年的财政补贴。

A: According to the *Notice of the State Taxation Administration and the Ministry of Finance on Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2019] No. 31)*, the *Notice of the Ministry of Finance and the State Taxation Administration on the Extension of the Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2023] No. 34)* and the *Notice on Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Yue Cai Shui, [2023] No. 21)* by Department of Finance of Guangdong Province, Department of Science and Technology of Guangdong Province, Department of Human Resources and Social Security of Guangdong Province and Guangdong Provincial Taxation

Service, the preferential policies are only implemented in the Greater Bay Area, and the subsidies shall be reasonably apportioned according to the principles of territory. Accordingly, Article 3 of the *Measures* stipulates that eligible overseas talents who work within the administrative area of Guangzhou shall be given financial subsidies if their IIT paid in Guangzhou exceeds the tax amount computed at 15% of their taxable income. At the same time, Article 14 of the *Measures* sets out the calculation formula for the financial subsidies that shall be borne by Guangzhou. The formula is clear enough to avoid errors in the calculation caused by different understandings of the provisions. Therefore, if qualified overseas talents work in other cities in the first half of the year and Guangzhou in the second half, the financial subsidies they receive from Guangzhou shall be calculated according to the formula specified in Article 14 of the *Measures*. They cannot receive the financial subsidies for the whole year in Guangzhou.

27.问：属于居民个人的境外高端、紧缺人才，取得的全年一次性奖金、股权激励按税法规定在 2027 年 12 月 31 日前不并入当年综合所得，实行单独计算纳税。在计算个人所得税税负差额和财政补贴时，是否应将全年一次性奖金、股权激励并入综合所得一并计算个人所得税财政补贴？属于非居民个人的境外高端、紧缺人才取得的数月奖金、股权激

励又应如何计算财政补贴？

27. Q: According to the tax law, the annual lump-sum bonuses and equity incentives received by overseas high-end or critically-lacking talents as resident individuals shall not be consolidated into the comprehensive income of the year until December 31, 2027, and shall be calculated and taxed separately. Shall the annual lump-sum bonuses and equity incentives be consolidated into the comprehensive income to calculate the IIT financial subsidies? How to calculate the financial subsidies for the monthly bonuses and equity incentives received by overseas high-end or critically-lacking talents as non-resident individuals?

答：根据《财政部 税务总局关于延续实施全年一次性奖金个人所得税政策的公告》（财政部 税务总局公告 2023 年第 30 号）规定，居民个人取得的全年一次性奖金，可单独计算纳税，也可以选择并入当年综合所得计算纳税。《财政部 税务总局关于延续实施上市公司股权激励有关个人所得税政策的公告》（财政部 税务总局公告 2023 年第 25 号）规定，居民个人取得的股权激励所得，不并入当年综合所得，单独计算纳税。《国家税务总局关于办理 2022 年度个人所得税综合所得汇算清缴事项的公告》（国家税务总局公告 2023 年第 3 号）也规定，汇算不涉及纳税人的财产租赁等分类所得，以及按规定不并入综合所得计算纳税的所得。

A: According to the *Notice of the Ministry of Finance and*

the State Taxation Administration on the Continuing Implementing the Individual Income Tax Policy for Annual Lump-sum Bonuses (No. 30 of 2023 by the Ministry of Finance and the State Taxation Administration), the annual lump-sum bonuses obtained by resident individual can be taxed separately or consolidated into the annual comprehensive income for tax calculation. According to *the Notice of the Ministry of Finance and the State Taxation Administration on Continuing the Implementation of Individual Income Tax Policies Related to Equity Incentives of Listed Companies* (No. 25 of 2023 by the Ministry of Finance and the State Taxation Administration), the equity incentives obtained by residents shall not be consolidated with the annual comprehensive income and shall be taxed separately. *The Notice of the State Taxation Administration on Annual IIT Settlement and Payment for Comprehensive Income for the Year 2022* (No. 3 of 2023 by the State Administration of Taxation) stipulates that the settlement does not involve classified incomes such as property leasing of taxpayers, as well as incomes that are not included in the comprehensive income for tax calculation according to regulations.

根据《财政部 税务总局关于非居民个人和无住所居民个人有关个人所得税政策的公告》（财政部 税务总局公告2019 年第 35 号）规定，非居民个人取得数月奖金、股权激励所得，不与当月其他工资薪金合并，单独计算纳税。

According to the Notice of the Ministry of Finance and the State Taxation Administration on Individual Income Tax Policies for Non-resident Individuals and Resident Individuals without Domicile (No. 35 of the Ministry of Finance and the State Taxation Administration of 2019), monthly bonuses or equity incentives obtained by non-resident individuals shall not be combined with other wages and salaries of the same month and shall be calculated and taxed separately.

鉴于属于居民个人的境外高端、紧缺人才取得的全年一次性奖金、股权激励按照综合所得税率表计算个人所得税，具综合所得性质，根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号）第十四条规定，属于居民个人的境外高端、紧缺人才取得的全年一次性奖金、股权激励，应在计算个人所得税税负差额及财政补贴时，纳入居民个人综合所得分项计算。同理，属于非居民个人的境外高端、紧缺人才取得的数月奖金、股权激励，在计算个人所得税税负差额及财政补贴时，应将其并入工资、薪金所得一并计算。如居民个人取得全年一次性奖金，选择并入当年综合所得计算纳税的，则不需要重复计算。

As the annual lump-sum bonuses and equity incentives received by overseas high-end talents or critically-lacking talents as resident individuals are calculated in accordance with the comprehensive income tax rate table and have the nature of

comprehensive income, according to Article 14 of the *Measures*, they shall be included in the calculation of resident individual's comprehensive income when calculating the IIT balance and financial subsidies. Similarly, when calculating the IIT balance and financial subsidies, the monthly bonuses and equity incentives received by overseas high-end talents or critically-lacking talents as non-resident individuals shall be included in the calculation of wage and salary income. If a resident individual receives a one-time annual bonus and chooses to consolidate it into the annual comprehensive income for tax calculation, there is no need for repeated calculation.

28.问：境外高端、紧缺人才是否要按规定办理汇算清缴并补退税后才能申请办理粤港澳大湾区个人所得税优惠政策财政补贴？

28. Q: Shall the overseas high-end talents or critically-lacking talents complete the settlement and payment of tax refund/supplement before they apply for the financial subsidies?

答：（一）境外高端、紧缺人才，如取得经营所得，应在办理经营所得汇算清缴后提交申请，如两处以上取得经营所得，还需要在办理年度汇总申报后提交申请。

A: （1） If overseas high-end and critically-lacking talents earn business income, they shall submit their application after

completing the annual settlement and payment of IIT for business income. If they earn business income from more than one place, they shall submit their application after the annual consolidated tax declaration.

（二）境外高端、紧缺人才，如属于非居民个人取得工资薪金所得、劳务报酬所得、稿酬所得、特许权使用费所得的，按税法规定无需办理综合所得年度汇算，但如果申请人预先判定为居民个人，并按照预计情况预缴税款的，申请人应在办理完个人所得税无住所居民个人转非居民个人自行纳税申报后，再提交申请。

(2) If overseas high-end and critically-lacking talents are non-resident individuals who obtain income from wages and salaries, income from provision of independent personal service, income from author's remuneration, and income from royalties, they are not required to handle the annual settlement of comprehensive income according to tax laws. However, if the applicant is pre-determined as a resident individual and pre-pays taxes accordingly, the applicant shall transform the IIT self-declaration from the one for resident individual without a domicile to the one for non-resident individual before submitting the application.

（三）境外高端、紧缺人才，如属于居民个人取得综合所得的，一般情况下，应在办理综合所得年度汇算后再提交

申请，除非申请人属于按照税法规定无需办理综合所得年度汇算情形。申请人如未办理综合所得年度汇算即提交申请，需要留存无需办理汇算的证明材料备查。

(3) If the overseas high-end and critically-lacking talents are resident individuals who obtain comprehensive income, in general circumstances, they shall submit their application after completing the annual settlement of IIT for comprehensive income, unless they fall under the situations where the annual settlement is not required by tax laws. If the applicant submits the application without completing the annual settlement of IIT for comprehensive income, they need to keep the proof materials that they are not required to do so for future check.

29.问：申请人属于境外雇佣企业或机构派遣，且由该申请人的中国境外雇佣企业或机构与广州市内第三方服务机构签订的派遣合同的，由广州市内第三方服务机构作为扣缴义务人，此种情况下申请人还能否享受粤港澳大湾区个人所得税优惠政策财政补贴？

29. Q: Can the applicant apply for the financial subsidies if he is dispatched by an overseas enterprise or institution and the dispatch contract is signed between the overseas enterprise or institution and a third-party service provider in Guangzhou, with the latter acting as the withholding agent?

答：此种情况下的申请人，如符合《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法》（穗财规字〔2023〕4号）规定条件的，可申请粤港澳大湾区个人所得税优惠政策财政补贴。

A: Applicants in such circumstance can apply for the financial subsidies as long as they meet the conditions stipulated in the *Measures*.

三、补贴程序

III. Application Procedures

（一）申请材料方面

(I) Application Materials

30.问：境外高端、紧缺人才申请广州市的粤港澳大湾区个人所得税优惠政策财政补贴需要提供哪些材料？每种材料具体有何要求？

30. Q: What materials shall be provided by overseas high-end talents and critically-lacking talents to apply for the financial subsidies? What are the specific requirements for them?

答：广州市境外高端、紧缺人才申请财政补贴，需要提供以下几类申请材料：

A: Guangzhou's overseas high-end talents and critically-lacking talents shall provide the following materials to apply for the financial subsidies:

（一）《广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表》。

(1) Guangzhou's Application Form for Individuals Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area

由系统自动生成，扣缴义务人或申请人填写后下载打印、签名确认并加盖扣缴义务人（单位）公章。申请人如系自行申报缴纳本人个人所得税的，可不加盖公章。其中，申请人申报年度个人所得税数据无需填列，由申请人在国家税务总局“自然人电子税务局”网页端授权查询并获得查询序列号后，在申请表内填列查询序列号，网办系统将自动导入个人所得税数据。其中，财政补贴金额超过 100 万元以上的申请人，还需填报《个人所得税优惠申报登记表》。

The form is automatically generated by the system, and shall be filled, downloaded, printed and signed by the withholding agent or the applicant and stamped with the official seal of the withholding agent. Where the applicant declares IIT on his own, the official seal of the withholding agent is not required. The applicant doesn't need to fill out the data of taxable income of IIT in the tax year. Instead, he shall log into the website of the State Taxation Administration and follow the path “e-Tax Office for Natural Persons - Talent Tax” for the authorized inquiry of the query serial number. When the query

serial number is filled in the application form, the IIT data will be automatically imported by the online system. If the financial subsidy amount exceeds one million yuan, the applicant is also required to fill out the *Registration Form for IIT Subsidies Application*.

(二) 申请个税优惠补贴承诺书, 按实际情况提供以下材料之一:

1. 申请人本人办理时, 申请人须提交《申请个税优惠补贴承诺书(适用于申请人本人办理个税补贴申请手续)》。申请人为独立个人劳务的, 还应提交《个人声明(独立个人劳务)》。

2. 扣缴义务人(单位)代为办理时, 扣缴义务人(单位)须出具并提交《申请个税优惠补贴承诺书(适用于扣缴义务人代申请人办理个税补贴申请手续)》。

上述承诺书中的申请人本人开户银行应具体明确至支行名称, 如中国建设银行股份有限公司××市××支行。

(2) *Letter of Commitment for Application for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies*. For this purpose, one of the following materials shall be provided according to the actual situation:

1. Where the applicant handles the application procedures on his own, he shall submit the *Letter of Commitment for Application for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies* (the applicant). If the

applicant provides independent personal services, he shall also submit a Personal Declaration (Independent Personal Services).

2. Where the withholding agent handles the application on behalf of the applicant, the withholding agent shall issue and submit a *Letter of Commitment for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies* (applicable to withholding agent handling individual income tax subsidy application procedures on behalf of the applicant).

The applicant's bank of account in the above commitment letter shall be specified to the branch name, such as the XX branch of China Construction Bank Co., Ltd. in XX city.

(三) 申请人有效身份证明证件。

(3) Valid Identity Documents

1. 外国国籍人士提交护照或外国人永久居留证。

1. Foreign nationals: passport or Foreign Permanent Resident ID Card.

2. 香港、澳门永久性居民提交永久性港澳居民身份证¹、港澳居民来往内地通行证。

2. Permanent Hong Kong or Macao Resident Identity Card¹ and Mainland Travel Permit for Hong Kong and Macao Residents by the permanent residents of Hong Kong and Macao.

3. 取得香港入境计划（优才、专业人士及企业家）的香

¹ 永久性港澳居民身份证是香港、澳门入境处签发给拥有香港/澳门居留权人士的身份证。

The Permanent ID card of Hong Kong and Macao is an identity card issued by the Immigration Department of Hong Kong or Macao to individuals who possess the right of abode in Hong Kong or Macao.

港居民提交香港居民身份证²、香港入境事务处签发的相关入境证件。

3. Hong Kong residents under Hong Kong's Admission Schemes for Talents, Professionals and Entrepreneurs shall submit their Hong Kong Resident Identity Card² and relevant immigration documents issued by Hong Kong's Immigration Department.

4. 台湾地区居民提交台湾居民身份证、台湾居民来往大陆通行证。

4. Taiwan residents shall submit their Taiwan Resident Identity Card and Mainland Travel Permit for Taiwan Residents.

5. 取得国外长期居留权的海外华侨和归国留学人才提交中国护照、中国身份证、国外长期（或永久）居留凭证。其中，归国留学人才还应当提交教育部留学服务中心开具的《国外学历学位认证书》。

5. Overseas Chinese who have obtained long-term residence of foreign countries: Chinese passport, Resident Identity Card, and long-term (or permanent) foreign residence certificate.

Returned overseas Chinese students who have obtained long-term residence of foreign countries: Chinese passport, Resident Identity Card, long-term (or permanent) foreign residence certificate, and Foreign Education and Degree

² 香港居民身份证是香港入境处签发给没有香港居留权人士的身份证。

The Hong Kong Resident Identity Card is an identity card issued by the Immigration Department of Hong Kong to individuals who do not have the right of abode in Hong Kong.

Recognition Certificate issued by the Service Center for Scholarly Exchange of Ministry of Education.

为避免申请人享受粤港澳大湾区个人所得税补贴优惠时出现计算等错误，以上身份证件必须与纳税年度登记纳税时所使用的身份证明相一致。申报人提供的身份证件、证明文件须在纳税年度之内有效，如以上身份证件已失效，还需提供当前有效身份证件。如申请人使用了多个不同身份证明登记纳税的，需提交所有相应的身份证明，并核实是否已在税务部门办理纳税档案并档。

To avoid mistakes in calculating the subsidies for applicants, the above identity documents shall be the same with those used to register for tax payment during the tax year. The identity documents and certificates provided by the applicant shall be valid within the tax year. If the above identity documents have become invalid, the current valid documents shall be provided. If the applicant uses several different IDs to register for tax payment, he shall provide all these identity documents, and verify whether he has completed tax file consolidation procedures with taxation authorities.

（四）申请人人才资质材料。

(4) Talent Qualification Materials

1. 高端人才：申请人应提供获国家、省政府、广州市政府部门认定的境外高端人才有关荣誉证书、聘书、确认函、

证明函、认定文件、外国人工作许可证（或许可通知）等材料，包括：《外国人工作许可证》（A类）、《外国高端人才确认函》《珠三角自主创新示范区9市和揭阳中德金属生态城外籍/港澳台高层次人才确认函》或其他经国家、广东省、广州市人才工作主管部门认定的高层次人才证明等。申请人工作单位为企业的，应提交工作单位对单位属性、主营业务、申请人所从事岗位属于中高级管理人员、生产技术骨干的说明材料。

1. An overseas high-end talent recognized by the state, Guangdong or Guangzhou governments shall provide documents such as the relevant honorary certificates, letters of engagement, confirmation letters, certificates, confirmation documents as well as work permits (or permit notices) of foreigners working in China, including: “Foreigner’s Work Permit” (Category A), “Confirmation Letter for Foreign High-end Talents,” “Confirmation Letter for High-level Talents in the 9 Cities of the Pearl River Delta as Independent Innovation Demonstration Zone and Jieyang Sino-Germany Metal Ecological City” or other certificates recognized by the talent authorities at the national, Guangdong province, and Guangzhou city levels. If the applicant’s employer is a company, materials explaining the nature of the company, main business, and the applicant’s position as a middle/senior level management personnel or a key technical staff member shall be

submitted.

2.紧缺人才：具备岗位相关的技能认证部门颁发的执业（职业）资格证、职称证、技能证，国家教育部门认可的学历、学位证书，如无上述证书，则提供工作单位就申请人所从事岗位属于技术骨干、技能骨干岗位和中高级管理人员及其从业经验、工作胜任情况说明。申请人工作单位为企业的，应提交工作单位对单位属性、主营业务、申请人所从事岗位属于中高级管理人员、生产技术骨干的说明材料。

2. Critically-lacking talents: Applicants shall provide professional qualifications, job title certificates, and skill certifications issued by relevant skill certification authorities related to the position. Additionally, academic and degree certificates recognized by the national education authorities shall be submitted. If the applicant does not possess the aforementioned certificates, the application shall include an explanation from the employer stating that the applicant's position is in technical or skill-related roles, and provide details about the applicant's professional experience and competence. If the applicant's employer is a company, materials explaining the nature of the company, main business, and the applicant's position as middle/senior level management personnel or a key technical staff member shall be submitted.

（五）申请人在广州市纳税年度工作天数达到累计满90天以上（不含90天）的材料。根据实际情况提供以下材料之

一:

(5) Applicants who have worked in Guangzhou for over 90 days (excluding 90 days) in the tax year shall provide one of the following materials according to their actual conditions:

1. 申请人因工作关系而在广州市注册的企业和其他机构任职、受雇的, 提供申请人与扣缴义务人所签订的劳动合同 (劳动合同约定的工作地点为广州市内); 申请人属由中国境外雇主派遣的, 提供该申请人的中国境外雇主与广州市接收企业签订的派遣合同。

1. If the applicant is working at or being employed by an enterprise or other institution registered in Guangzhou in relation to his job, he shall provide the labor contract signed between the applicant and the withholding agent (the place of work stipulated in the labor contract is in Guangzhou). If the applicant is dispatched by an overseas employer, he shall provide the dispatch contract signed between the applicant's employer outside China and the receiving enterprise of Guangzhou.

2. 申请人因工作关系而在广州市提供独立个人劳务, 须提供申请人与在广州市设立的企业、机构所签订的劳务合同。

2. The applicant who provides independent personal services in Guangzhou in relation to his job shall provide the labor contract signed by the applicant with the enterprises and institutions established in Guangzhou.

（六）申请人银行账户资料。

申请人本人在中国内地开设和已激活的 I 类银行结算账户（即全功能账户）资料，包括提供含申请人本人的开户银行、银行账号、开户名的存折或银行卡复印件。

(6) Bank account information

Information on Class I bank settlement accounts (i.e. full-function accounts) opened and activated by the applicant in mainland China, including copies of passbooks or bank cards containing the applicant's own bank, bank account number and account opening name.

（七）获人才政策支持奖励文件（依据实际情况提供）。

(7) Documents for receiving talent policy incentives (to be provided based on actual circumstances)

申请人获得区级以上政府或政府工作部门人才政策支持的奖励、补贴材料，则须提供相关经费下达通知。

Where the applicant has received awards or subsidies under talents policies of the government or government departments at or above the district level, notice of fund allocation shall be provided.

（八）授权委托书（委托办理请提供）。

(8) Power of attorney (required for entrusted application)

委托书应当载明委托人、代理人的姓名或者名称、身份证件号码、委托事项、代理权限、代理期限并由委托人签名和填写日期，并附上代理人身份证件原件扫描件。委托书使用外文书写的，需提供资质翻译机构的中文翻译件。

The *Power of Attorney* shall specify the name or entity of the principal and agent, identification numbers, matters entrusted, delegated authority, duration of agency, and be signed and dated by the principal. Additionally, it shall be accompanied by the scanned copy of the agent's original identification document. If the *Power of Attorney* is written in a foreign language, a Chinese translation by a qualified translation agency is required.

以上材料，请按上述顺序逐项上传提交，第（一）至（六）项为所有申请人必须提供材料，第（七）至（八）项根据申请人的实际情况提供。非中文材料（护照或国际旅行证件除外）需提供具备资质的翻译机构的中文翻译件；每项材料应以原件扫描并合并成一个 PDF 文档上传至系统，材料须清晰可辨；申请材料需加盖扣缴义务人公章（申请人有效身份证明证件、申请人本人存折或银行卡、独立个人劳务的申请材料无需加盖公章）。

Please upload and submit the above materials item by item in the order stated above. Items (1) to (6) are required for all applicants, while items (7) to (8) shall be provided according to applicants' actual conditions. For non-Chinese materials (except

passports or international travel documents), the Chinese translation by a qualified translation agency is required. Each document shall be scanned in its original form and merged into a single PDF document for submission, which shall be clear and legible. All the attached materials uploaded shall be stamped with the official seal of the withholding agent (except for the applicant's valid identification document, the applicant's passbook or bank card, and application materials for independent personal services, which do not require an official seal).

31.问：申请人属于境外雇佣企业或机构派遣，且由该申请人的中国境外雇佣企业或机构与广州市接收企业签订的派遣合同的，申请人申请粤港澳大湾区个人所得税优惠政策财政补贴时，应提供何种材料证明因工作关系而在广州市注册企业和其他机构任职、受雇？

31. Q: If the applicant is dispatched by an overseas enterprise or institution, and the dispatch contract is signed between the applicant's overseas employer and the receiving enterprise in Guangzhou, what documents shall be provided to prove that the applicant is working at or being employed by an enterprise or other institutions registered in Guangzhou in relation to his job when applying for the financial subsidies?

答：申请人属于境外雇主派遣，且由该申请人的中国境外雇佣企业与广州市接收企业签订的派遣合同的，申请财政补贴时，提供以下工作关系资料：

A: If the applicant is dispatched by an overseas employer, and the dispatch contract is signed between the applicant's employer outside China and the receiving enterprise in Guangzhou, the following documents shall be provided when applying for the financial subsidies:

（一）申请人与境外存在雇佣关系的企业或机构签订的劳动合同。

(1) The labor contract signed between the applicant and his overseas employer.

（二）境外雇佣企业或机构与广州市接收企业签订的派遣合同（或服务协议）。如申请人受雇企业或机构委托广州市内第三方服务机构作为扣缴义务人，则提供受雇公司/机构与作为扣缴义务人的第三方机构签订合同（或服务协议）。

(2) The dispatch contract (or service agreement) signed between the overseas employing enterprise or institution and the receiving enterprise in Guangzhou. If the applicant's employer entrusts a third-party service institution in Guangzhou as the withholding agent, the employer shall sign a contract (or service agreement) with the third-party institution as the withholding agent.

上述材料如非中文，需提供有翻译资质机构的中文翻译件。

If the above materials are not in Chinese, the Chinese translation from a qualified translation agency shall be provided.

32.问：申请人自行申报个人所得税，且自行申请粤港澳大湾区个人所得税优惠政策财政补贴手续的，其申请材料是否需扣缴义务人加具意见和盖章？

32. Q: Are the opinion and official seal from the withholding agent required for the application materials if applicants declare the IIT and apply for the financial subsidies on their own?

答：《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号）第十八条规定“申请人个人所得税由扣缴义务人扣缴的，一般由扣缴义务人代为办理财政补贴申请手续。申请人自行申报缴纳个人所得税的，由其本人提出申请”，因此，申请人

自行申报个人所得税，且自行申请财政补贴手续的，其申请材料不需扣缴义务人加具意见和盖章。

A: Article 18 of the *Measures* stipulates that “Where the IIT of the applicant is withheld by a withholding agent, the withholding agent shall generally handle the application procedures for financial subsidies on behalf of the applicant. Where an applicant declares and pays IIT on his own, he shall apply for it.” Therefore, if **the applicant declares IIT** and applies for the financial subsidies **on his own**, the opinion and seal from the withholding agent are not required.

（二）申请流程方面

(II) Application Procedures

33.问：境外高端、紧缺人才申请广州市的粤港澳大湾区个人所得税优惠政策财政补贴由哪个部门受理？具体受理方式如何？

33. Q: Which department is responsible for accepting and processing applications for the financial subsidies from the overseas high-end and critically-lacking talents? What are the specific procedures?

答：申请人应根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号），申请人或扣缴义务人在广东政务服务网上提出财政补贴申请，属于高端人才的，由市科技局负责受理，

各区科技部门负责初审，市科技局负责复审；属于紧缺人才的，由市人力资源社会保障局负责受理，由各区人力资源社会保障部门负责初审，市人力资源社会保障局负责复审，具体办理方式按照政务服务事项集成服务改革相关要求执行。申请补贴通过广东政务服务网的粤港澳大湾区个人所得税优惠政策财政补贴（境外高端人才）或粤港澳大湾区个人所得税优惠政策财政补贴（境外紧缺人才）事项办理申请。（申请人在办理财政补贴申请前，先行登录国家税务总局的自然人电子税务局网页端查询个人所得税数据，取得查询序列号）

申请人和扣缴义务人如确需现场工作人员辅助申请的，可携带相关书面材料，前往广州市政务服务中心政策兑现窗口办理。为加快办理速度，请前往窗口时将纸质材料原件提前扫描好并刻录为光盘。地址：广州市天河区珠江新城华利路 61 号五楼服务大厅。

A: The applicant or withholding agent shall submit the application on the Guangdong Government Service Network in accordance with the *Measures*. For high-end talents, initial review is conducted by the science and technology departments of each district, followed by a second review by the Municipal Science and Technology Bureau. For critically-lacking talents, initial review is carried out by the human resources and social security departments of each district, followed by a second review by the Municipal Human Resources and Social Security Bureau. The application will be processed in a way that

conforms to the reform requirement of integrating government service items. The application for the financial subsidies shall be filed under the items of financial subsidies (overseas high-end talents) or financial subsidies (overseas critically-lacking talents) in Guangdong Government Service website (Before applying for the financial subsidies, applicants shall first log into the e-Tax Office for Natural Persons of the State Taxation Administration to inquire the IIT data and obtain a query serial number).

Applicants and withholding agents who need on-site staff to assist in the application can visit the policy implementation window of Guangzhou Municipal Government Service Center with their written materials. To improve efficiency, please scan the original paper materials in advance and burn them to CD before you go to the window. Address: Service Office, 5th Floor, No. 61 Huali Road, Zhujiang New Town, Tianhe District, Guangzhou.

34.问：境外高端、紧缺人才申请广州市的粤港澳大湾区个人所得税优惠政策财政补贴的办理流程是怎样的？

34. Q: What are the procedures of applying for financial subsidies for overseas high-end and critically-lacking talents?

答：申请境外人才粤港澳大湾区个人所得税优惠政策财

政补贴的基本程序为：个税查询—账号注册—办理申请—部门受理及审核—补贴发放。

A: The basic procedure of applying for financial subsidies is: personal tax inquiry – account registration – application – department acceptance and review – subsidy allocation

步骤一： 个税查询。申请人先通过国家税务总局“自然人电子税务局”网页端完成人脸识别认证注册，无法人脸识别认证的，可通过 V-TAX 远程办税终端或前往全市任一办税大厅领取注册码完成注册，如因特定原因无法到办税服务厅自行办理的，可委托扣缴义务人代为办理。成功认证后，申请人登录国家税务总局的“自然人电子税务局—特色应用—粤港澳大湾区人才税 e 查”（网址：<https://etax.chinatax.gov.cn>），授权查询本人补贴申请年度个人所得税纳税数据，确认无误后，在“自然人电子税务局”系统自动生成查询序列号。申请人应记录并妥善保存查询序列号，以避免个人涉税信息泄露。因申请人可能会同时查询 2020、2021、2022 纳税年度的数据，请务必按纳税年度分别记录查询序列号。如申请人多次查询同一纳税年度的个人所得税纳税数据，自然人电子税务局会相应产生多个查询序列号，申请人应记录和保存当年度最后一次的查询序列号。

Step 1: Personal tax inquiry. The applicant shall log in the website of “e-Tax Office for Natural Persons”, and register with face recognition authentication. For those who are unable to authenticate with face recognition, they can complete

registration by using the V-TAX remote tax terminal or by going to any tax service office in the city to collect a registration code. If they are unable to go to the tax service office for specific reasons, they can entrust the withholding agent to handle it on their behalf. After successful authentication, the applicant logs into the website of the State Taxation Administration (URL: <https://etax.chinatax.gov.cn>) and follow the path “e-Tax Office for Natural Persons - Featured Applications - Talent Tax e-Check for Guangdong, Hong Kong and Macao Greater Bay Area” for the authorized inquiry of the IIT data for the corresponding tax year. After the data is confirmed to be correct, a query serial number will be automatically generated by “e-Tax Office for Natural Persons”. The applicant shall write down and keep the query serial number under proper custody to prevent any leakage of personal tax-related information. If the applicant queries data for tax years of 2020, 2021, and 2022, he needs to record the query serial number separately for each tax year. If the applicant makes several queries of his IIT data for the same tax year, a serial number will be generated for each query and the applicant shall write down and keep the last serial number.

步骤二：账号注册。扣缴义务人或申请人登录“广东政务服务网”（网址为：<https://www.gdzwfw.gov.cn/>）搜索广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端

人才)或广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴(紧缺人才)事项,并点击“立即办理”,在广东省统一身份认证平台完成账号注册并将账号升级至四级及以上。如已有账号的,则无需再重复注册账号,只需将账号升级至四级及以上。

Step 2: Account registration. The withholding agent or applicant shall log into the “Guangdong Government Service Website” (URL: <https://www.gdzwfw.gov.cn/>) and search for the “financial subsidies for overseas talents under individual income tax preferential policies in the Guangdong-Hong Kong-Macao Greater Bay Area in Guangzhou (high-end talents/critically-lacking talents)”, and click “Apply Now” to complete the account registration on the unified identity authentication platform of Guangdong Province and upgrade the account to level 4 or above. Those who have an account do not need to register again but just upgrade the account to level 4.

步骤三：办理申请。 申请人或扣缴义务人登录账号后，根据“信息自检”栏目的提示，登录国家税务总局的“自然人电子税务局”网页端查询个人所得税数据，取得纳税年度对应的查询序列号（以当年度最后一次的查询序列号为准）。如已取得查询序列号，则可忽略此提示，继续按照系统操作提示，如实、准确填报《广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表》，其中个人所得税数据无需手工填报，只需在申请表中填入当年度的查询序列

号。填报完成并检查无误后，下载打印表格，连同本指南载明的其他附件材料，按顺序逐一上传系统，完成网上申请。申报截止日 24 时（北京时间）仍未能成功提交申请者，系统将自动关闭。

Step 3: Application. After logging into the account, the applicant or the withholding agent shall follow the prompts in the “Information Self-check” and log into “e-Tax Office for Natural Persons” in the website of State Taxation Administration to inquire the IIT data and obtain the query serial number for a particular tax year (the last query serial number for the same tax year shall prevail). If the query serial number is known, the applicant or the withholding agent can skip this step and follow the operation guideline to fill in the *Guangzhou’s Application Form for Individuals Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong- Macao Greater Bay Area* truthfully and accurately. Instead of entering the IIT data manually, the applicant shall fill in the query serial number for the corresponding tax year. After completing the application and checking its accuracy, the form shall be downloaded and printed before it is uploaded together with other supporting documents indicated by the *Guideline* to the system, in order to complete the online application. The system will close automatically at 24:00 (Beijing time) on the day of deadline for any submission

later than that.

申请人或扣缴义务人提交申请后，如发现有误，系统未进入受理环节且未关闭时可发起撤回申请。

If errors are found after the applicant or withholding agent submits the application, they could apply for withdrawal before the system enters the acceptance stage and before it is closed.

步骤四：部门受理及审核。申请人或扣缴义务人在广东政务服务网上提出财政补贴申请，由广州市政务服务中心进行受理。对申请个人所得税财政补贴资料齐全、符合条件且资料齐备的，受理部门予以受理。受理期间，如发现申请材料需补充完善的，将送返申请人进行修改，并将通过短信方式告知申请人。申请人应在申报期结束前登录广州市民网页完成“修改”操作。未在申报期结束前重新提交的，则视为申请人自动放弃申请资格。补贴申请受理后，由广州市政务服务中心分发申请业务至审核部门，属于高端人才的，由各区科技部门初审，市科技局复审；属于紧缺人才的，由各区人力资源社会保障部门初审，市人力资源社会保障局复审。审核工作在 60 个工作日内完成。审核期间，如发现申请材料需补充完善的，将一次性告知补正。补齐补正通知将通过短信方式告知办理人。申请人应在 10 个工作日内一次性补正，补正所需时间不计算在受理审核期限内。未按时重新提交的，则视为申请人自动放弃申请资格，系统自动办结。部门审核认为申请不符合政

策规定的，不予通过并说明理由。

Step 4: Department acceptance and review. The applicant or withholding agent shall submit a financial subsidy application on the Guangdong Government Service Website, which will be accepted by the Guangzhou Municipal Government Service Center. If the application for the subsidies is complete, meets the conditions, and has complete information, the competent department will accept it. **During the acceptance period, if it is found that the application materials need to be supplemented and improved, they will be returned to the applicant for modification, and the applicant will be informed by SMS. Applicants should log in to the Guangzhou Citizen's website to complete the "modification" operation before the end of the application period. If the applicant fails to resubmit before the end of the application period, it shall be deemed that the applicant has voluntarily abandon their application qualification.** After the application is accepted, the Guangzhou Municipal Government Service Center will assign the application business to the review department. For high-end talents, the preliminary review will be conducted by the science and technology departments of each district, followed by a second review by the Municipal Science and Technology Bureau. For critically-lacking talents, the preliminary review shall be conducted by the human resources

and social security departments of each district, followed by a second review by the Municipal Human Resources and Social Security Bureau. The review shall be completed within 60 working days. **During the review, where it is found that the application materials need to be supplemented or improved, the applicant shall be informed of such supplementation and improvement all at once. Applicants shall supplement and improve the materials all at once within 10 working days, and the time spent will not be counted into the review period. If the applicant fails to resubmit the materials within the time period prescribed, he is considered to have voluntarily abandoned the application qualification and his application will be closed automatically by the system.** The government department shall reject the applications which in their view fail to meet the policy requirement and indicate the reason for such rejection.

市科技局、市人力资源社会保障局根据复审结果会同有关职能部门就申请人诚信情况、出入境情况、行业情况、纳税情况等开展审核工作。对审核通过的，市科技局、市人力资源社会保障局提出享受财政补贴的境外高端人才和紧缺人才名单报市财政局汇总，由市财政局按程序报批。

The Municipal Science and Technology Bureau and the Municipal Human Resources and Social Security Bureau, based on the results of the second review, together with relevant

functional departments, conduct an audit on the applicant's integrity, entry and exit status, employment and industry, and tax payment. For those who pass the audit, the Municipal Science and Technology Bureau and the Municipal Human Resources and Social Security Bureau compile a list of them as the overseas high-end talents and critically-lacking talents entitled to financial subsidies. The list will be sent to the Municipal Finance Bureau, which will submit it for approval from higher authority in accordance with the procedures.

步骤五：补贴发放。正式财政补贴名单形成后，市科技局、市人力资源社会保障局按程序通过市财政国库集中支付系统将财政补贴直接拨付至申请人的个人账户。

Step 5: Subsidy allocation. After the financial subsidy list is formally established, Guangzhou Municipal Science and Technology Bureau and Guangzhou Municipal Human Resources and Social Security Bureau, following procedures, directly disburse the financial subsidy to the personal account of the applicant through the centralized payment system of the municipal treasury.

35.问：申请人如何办理自然人电子税务局的实名认证？

35. Q: How to apply for the real name authentication of the e-Tax Office for Natural Persons?

答：实名办税管理是按现行政策规定，为验证纳税人、扣缴义务人及其办税人员的身份真实性，保护其隐私信息和身份不被冒用，而采取的“先实名认证、后办税”的管理方式。申请人可使用人脸识别认证模式或大厅注册码模式进行自然人电子税务局实名认证注册，注册成功后再登录自然人电子税务局网页端。

A: Real-name taxation administration requires “real-name authentication for taxation purpose” to verify the identity authenticity of taxpayers, withholding agents and their staff handling taxation matters in order to prevent the fraudulent use of their private information and identity according to the current policy. Applicants can choose the face recognition authentication mode or the registration code mode to register for the real-name authentication of the e-Tax Office for Natural Persons before they log in the website of e-Tax Office for Natural Persons.

人脸识别认证模式是指纳税人通过输入身份证件号码和姓名，与公安系统动态人脸识别，人脸识别通过后填写账号和手机号码并获取手机短信码，短信验证通过后完成注册。目前，可以采用人脸识别认证模式的身份证件包括居民身份证、港澳居民来往内地通行证、台湾居民来往大陆通行证、中国护照、外国人永久居留身份证/外国人永久居留证、中华人民共和国港澳居民居住证、中华人民共和国台湾居民居住证等 7 类证件。申请人可下载登录手机个人所得税 APP，以

人脸识别认证模式进行实名认证注册。请注意，外国护照暂不支持人脸识别注册。

Under the face recognition authentication mode, taxpayers need to enter their ID document numbers and names, and complete dynamic face recognition in the public security system before they fill in the account number and mobile phone number. When the face recognition is passed, they will receive the SMS code sent to their mobile phone. When the SMS verification is passed, the registration is completed. There are seven types of identity documents that support face recognition authentication mode, including resident ID card, Hong Kong and Macao Residents' Permit for Travelling to and from the Mainland, Taiwan Residents' Permit for Travelling to and from the Mainland, Chinese passport, Permanent Resident Identity Card for Foreigners/Foreigner Permanent Residence Permit, Residence Permit for Hong Kong and Macao Residents of the People's Republic of China and Residence Permit for Taiwan Residents of the People's Republic of China. Applicants can download and log into the IIT app in their mobile phones and register with real name authentication under face recognition authentication mode. Please note that **foreign passports do not support face recognition registration.**

大厅注册码方式是纳税人到办税服务厅，经税务机关核对人证一致后，派发注册码。纳税人在自然人电子税务局网

页端或个人所得税 APP 注册时，选择“大厅注册码”，输入注册码、证件类型、证件号码和姓名等信息，设置密码和手机号码并获取手机验证码，验证通过后完成注册。

Under the registration code mode, the taxpayer needs to visit tax service office and will be given a registration code if his identity certificate is found to be true by the taxation authority. When taxpayers register on the website of the e-Taxation Office of the Natural Persons or the IIT App, they need to select “registration code mode”, enter the registration code, ID type, ID number and name, password and mobile phone number. After that, they will receive a verification code sent to their mobile phone and complete the registration when the verification code is passed.

申请人获取注册码的途径：

Ways for applicants to get registration code:

一是自行办理，申请人携带本人有效身份证明原件前往广州市任一办税服务厅申请注册码，并在注册码的 7 天有效期内完成自然人电子税务局的首次注册。

First, the applicant can apply for the registration code **on their own** at any tax service office in Guangzhou by presenting the original copy of valid identification certificate and complete the first registration on the e-Tax Office for Natural Persons within the 7-day validity period of the registration code.

二是委托办理，境外人士因特定原因无法到办税服务厅

自行办理的，可委托扣缴义务人代为办理。在上级部门明确相关规范前，被委托人为委托人到办税服务厅申请注册码时应提交以下资料，待上级部门明确后，以上级部门文件要求执行：

Second, applicants can **entrust others** to get the registration code. Where applicants outside China cannot go to the tax service office due to specific reasons, they can entrust the withholding agent to handle the matter on their behalf. The agent shall submit the following materials to apply for the registration code at the tax service office for the applicants if it is not otherwise stipulated by the higher authority. When there is other requirement from the higher authority, such requirement shall prevail.

（1）委托人与被委托人共同签订的《办理个人所得税办税系统注册码事项授权委托书》（模板见附件3）；

(1) *The Power of Attorney for Handling Matter of Registration Code of Individual Income Tax System* signed jointly by the authorizer and the authorized person (see Annex 3 for the template);

（2）委托人的身份证明复印件（注明“复印件与原件相符”字样，并由委托人签名）；

(2) A photocopy of the identity certificate of the authorizer (containing the sentence “the photocopy is true to the original” and signed by the authorizer);

(3) 授权委托书列明的被委托人的身份证明原件及复印件 (核对原件后留存复印件);

(3) The original and photocopy of the identity certificate of the authorized person indicated in the *Power of Attorney* (the photocopy will be checked against the original copy and collected);

(4) 被委托人同时被多名境外人士委托办理的, 需提交《外籍人员申请个人所得税办税系统注册码明细表》(一式一份, 见附件 4)。

(4) If the authorized person is entrusted by more than one applicant outside China at the same time, he shall submit the *List of Applications for Registration Code of Individual Income Tax System by Foreigners* (including those from Hong Kong, Macao and Taiwan) (one form and one copy only, see Annex 4).

36.问: 申请人已经完成实名注册的, 如何登录自然人电子税务局网页端?

36. Q: If the applicant has completed the real name registration, how can he log into the website of the e-Tax Office for Natural Persons?

答: (1) 账号密码登录。申请人点击登录页面 (网址: <https://etax.chinatax.gov.cn>) 的【密码登录】, 可凭注册的手机号码或证件号码 (外国护照除外) 作为账号登录。使用外国护照注册的用户, 请使用手机号码登录。如忘记密码, 可

通过已绑定的手机号码找回，请点击登录页面【忘记密码】功能进行重置；若通过此功能仍无法找回密码，请携带有效身份证件到办税服务厅进行密码重置。

手机个人所得税 APP 扫码登录。申请人已下载个人所得税 APP 的，可通过登录手机个人所得税 APP，使用首页右上角的扫一扫功能，扫描网页的二维码来完成网页端的快速登录。

A: (1) Login with account password. Applicants can log in with their registered mobile phone number or ID number (except for foreign passports) as their account by clicking [Password Login] on the login page (URL: <https://etax.chinatax.gov.cn>). Users registered with foreign passports shall log in with their mobile phone number. If they forget their passwords, they can retrieve it through the connected mobile phone number and click [Forget Password] on the login page to reset it; if they cannot retrieve their passwords through this function, they can bring their valid ID to the tax service office to reset the password.

(2) 手机个人所得税 APP 扫码登录。申请人已下载个人所得税 APP 的，可通过登录手机个人所得税 APP，使用首页右上角的扫一扫功能，扫描网页的二维码来完成网页端的快速登录。

(2) Log in by scanning a QR code with the IIT App. If the applicants have downloaded the IIT APP, they can log into the

app and scan the QR code on the website of the e-Tax Office for Natural Persons by using the scan function in the upper right corner of the app home page.

37.问：申请人使用多个不同身份证件登记纳税的，应如何办理？

37. Q: What if applicants register for taxation using several different identity documents?

答：申请人使用多个不同身份证件登记纳税的，请按如下步骤办理：

A: Applicants who use several different identity documents to register for taxation shall follow the steps below:

（一）核实是否已在税务部门办理自然人纳税档案并档。自然人纳税人识别号，是自然人纳税人办理各类涉税事项的唯一代码标识。为避免申请人享受粤港澳大湾区个人所得税补贴优惠时出现数据错误，因各种原因导致同一申请人在个人所得税信息系统内存在多个纳税档案的，可以由申请人本人携带身份证件原件到广州市内任一办税服务厅办理自然人并档；申请人因特定原因无法到办税服务厅自行办理的，可委托扣缴单位凭《办理自然人并档授权委托书》（见附件5）、《自然人并档确认表》（见附件6）、经办人身份证原件、申请人身份证复印件等材料到办税服务厅代为办理。

(1) Check whether tax file of the natural person has been consolidated with the taxation department. Taxpayer

Identification Number of Natural Person is the only code and identification for natural person taxpayers in handling various tax-related matters. To avoid errors in data of IIT subsidies, applicants who have multiple tax files in IIT information system due to various reasons shall complete tax file consolidation procedures by bringing the original copies of their identity documents to any tax service office in Guangzhou. If the applicant cannot go to the tax service office for specific reasons, he can entrust the withholding agent to go there with the *Power of Attorney for Handling Natural Person's File Consolidation* (see Annex 5), the *Confirmation Form of Natural Person's File Consolidation* (see Annex 6), the original copy of identity document of the designated staff of the agent, and photocopy of the applicant's identity document.

(二) 提供与多个纳税档案对应的身份证件材料。办理财政补贴申请时，请一并提交与缴纳个人所得税相对应的多个身份证件、证明文件。申请人提供的身份证件、证明文件须在纳税年度内取得，且截至申报当日仍在有效期内。

(2) Provide the identity documents corresponding to multiple tax files. When applying for financial subsidies, the applicants shall submit multiple identity documents and supporting documents corresponding to IIT payment. The identity documents and supporting documents provided by the applicants shall be obtained within the tax year and be valid as

of the date of application.

38.问： 申请人如何查询粤港澳大湾区个人所得税优惠政策财政补贴纳税数据？系统生成的查询序列号有什么用途？

38. Q: How can applicants inquire the tax data in relation to the financial subsidies? What is the use of the query serial number generated by the system?

答： 申请人登录国家税务总局的“自然人电子税务局—特色应用—广东省行政区域—粤港澳大湾区人才税e查（网址：<https://etax.chinatax.gov.cn>）”授权查询本人的相应纳税年度的个人所得税纳税数据，查询后系统自动生成查询序列号，请注意查询的纳税年度应与人才资格时点、补贴申请的年度一致，如申请**2022**纳税年度的补贴，查询的纳税年度应为**2022**纳税年度。申请人须妥善保存查询序列号，以避免个人涉税信息泄露；并在广东政务服务网中搜索需办理的境外高端人才或境外紧缺人才粤港澳大湾区个人所得税优惠政策财政补贴事项，在填报申请表时输入该序列号，以实现网办系统自动调取申请人的纳税数据。如申请人多次通过自然人电子税务局查询个人所得税纳税数据并产生多个查询序列号的，请在广东政务服务网的网办系统**输入最后一次查询的同一纳税年度的查询序列号**。（以上查询的系统操作指引见附件1）

A: The applicants can log into the website of the State

Taxation Administration (URL: <https://etax.chinatax.gov.cn>) and follow the path “e-Tax Office for Natural Persons – Featured Applications - Talent Tax e-Check for Guangdong, Hong Kong and Macao Greater Bay Area” for the authorized inquiry of the IIT data of the year for which he wants to apply for the subsidies. A query serial number will be automatically generated. **Please note that the tax year of the inquiry shall be consistent with the talent qualification time point and the year of the subsidy application. For example, when applying for the subsidy in the tax year of 2022, the tax year of the inquiry shall be the 2022.** The applicant shall keep the query serial number under proper custody in case there is any leakage of personal tax-related information, search for the matters of financial subsidies for overseas high-end talents or critically-lacking talents that need to be handled in the Guangdong Government Service website, and enter the serial number when filling in the application form so that the online system can automatically import the applicant’s tax data. If the applicant inquires IIT data through the e-Tax Office for Natural Persons for several times and receives multiple query serial numbers, **please enter the query serial number of the same tax year of the last inquiry** in the online system of Guangdong Government Service website. (See Annex 1 for the inquiry operation guideline)

39.问：申请人通过“自然人电子税务局—特色应用—粤港澳大湾区人才税e查”菜单查询的个人纳税信息不完整或不准确，影响财政补贴金额的计算，该如何处理？

39. Q: What if the individual tax information inquired by the applicant is incomplete or inaccurate by following the path “e-Tax Office for Natural Persons - Featured Applications - Talent Tax e-Check for Guangdong, Hong Kong and Macao Greater Bay Area”, which affects the calculation of the financial subsidy amount?

答：通常有以下几类情形，视不同情形按有关规定办理：

A: It shall be handled according to the relevant provisions depending on different situations, which usually include the following:

（1）如申请人的身份证件或证件号码发生改变，导致税务系统有多条自然人登记档案，造成纳税记录不完整的，应先办理自然人纳税档案并档，再登录系统查询。纳税人可携带本人有效身份证明原件前往广州市任一办税服务厅办理，或委托扣缴单位办理。

(1) Where the applicant's identity document or document number has changed, resulting in multiple registration files of the natural person in the taxation system and incomplete tax records, the tax files of the natural person shall be consolidated before logging into the system for inquiry. Taxpayers can bring

the original copies of their valid identity documents to any tax service office in Guangzhou or entrust the withholding agent to handle the consolidation.

(2) 如申请人已办理个人所得税退税，该笔退税尚未审核通过并到达个人银行账户，则“粤港澳大湾区人才税 e 查”查询的个人所得税已缴税额仍包含该笔退税。退税到账后，“粤港澳大湾区人才税 e 查”查询的个人所得税已缴税额会自动剔除该笔退税。因此，申请人应在退税到账后登录系统查询。

(2) Where the applicant has applied for IIT refund, but the refund has not yet been approved and paid to his personal bank account, the amount of IIT paid in the “Talent Tax e-Check for Guangdong, Hong Kong and Macao Greater Bay Area” query still includes such tax refund. After it is paid to the bank account, the tax refund will be automatically excluded from the IIT paid amount queried by “Talent Tax e-Check for Guangdong, Hong Kong and Macao Greater Bay Area”. Therefore, applicants shall log in the system to inquire after the tax refund is received.

(3) 如申请人发现扣缴单位申报的收入金额或扣缴的税额有误，可就该笔纳税明细咨询扣缴单位，请扣缴单位更正扣缴申报，更正申报后再登录系统查询。

(3) Where the applicant finds that the amount of income declared by the withholding agent or the amount of tax withheld is wrong, he can consult the withholding agent on the tax details

and ask the withholding agent to correct the withholding declaration, and log in the system to inquire after the declaration is corrected.

(4) 如申请人确定从未取得过纳税明细数据中的某一项收入, 或发现个人身份信息被冒用的情况, 可直接通过自然人电子税务局网页端或手机个人所得税 APP, 就该笔记录发起申诉处理。

(4) Where the applicant determines that he has never obtained a certain income in the detailed tax data or finds that the personal identification information has been fraudulently used, he can lodge a complaint against the record through the website of e-Tax Office for Natural Persons or IIT APP.

(5) 因其他情形造成“粤港澳大湾区人才税 e 查”查询的个人纳税信息不完整或不准确的, 申请人可与主管税务机关联系, 由主管税务机关协助解决。

(5) Where the personal tax information queried by “Talent Tax e-Check for Guangdong, Hong Kong and Macao Greater Bay Area” is incomplete or inaccurate due to other circumstances, the applicant can contact the competent tax authority to solve the problem.

40.问: 申请人如何联系主管税务机关?

40. Q: How can the applicants contact the competent tax authority?

答：申请人有任职受雇单位并取得工资薪金的，请与单位所在地主管税务机关联系，如一个纳税年度在广州有多个任职受雇单位的，选择一个单位的主管税务机关即可。

A: If the applicant has an employer and receives wages and salary, please contact the competent tax authority where the employer is located. If there are multiple employers in Guangzhou in a tax year, the applicant can select the competent tax authority for one of them.

申请人是个自由职业者，仅取得劳务报酬、稿酬、特许权使用费的一项或多项收入的，可向户籍地、经常居住地或主要收入来源地等接受申报的主管税务机关联系。

If the applicant is a freelancer and receives only one or more income from provision of independent personal services, and author's remuneration or royalties, he can contact the competent tax authority that accepts the declaration, such as the place of domicile, the place of habitual residence or the place of main source of income.

申请人取得经营所得的，请与经营所在地的主管税务机关联系，如一个纳税年度在广州取得多处经营所得的，选择一处经营所在地的主管税务机关即可。

If the applicant obtains income from business operation, please contact the competent tax authority in the place of business operation. If the applicant obtains more than one business operation income in Guangzhou in a tax year, please

choose the competent tax authority from one of the places of business operation.

申请人可咨询任职受雇单位的财务人员，与所在单位的主管税务机关反馈相关问题。申请人也可通过拨打 12366 或直接到办税服务厅咨询有关与主管税务机关联系的问题。

Applicants can consult the financial staff of his employer to contact the tax authority in charge for issues they want to raise. Or they can make a phone call to 12366 or go directly to the tax service office for issues they raise with the competent tax authority.

41.问：申请人在纳税年度内发生身份条件变化，需要分段计算个人所得税应纳税所得额和已缴税额的，该如何办理？

41. Q: If the applicant's nationality or resident status changes during the tax year, how to calculate the taxable income of IIT and IIT paid proportionately?

答：申请人通过自然人电子税务局“粤港澳大湾区人才税收查”查询的个人所得税纳税数据是年度数据，无法自动分段拆分。申请人因取得国外长期居留权或国籍或居民身份发生变化而存在《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕4 号）第八条规定情形，需按穗财规字〔2023〕4 号文第十四条规定增加计算财政补贴时段系数的，应在广东政务服务

网正确填报《广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表》，输入个人所得税查询序列号，勾选“在本纳税年度内，申请人是否存在取得/丧失国外长期居留权或国籍、居民身份发生变化的情形”等选项，填报身份发生变化的月份，先行完成网上申请的办理流程。市有关部门会对存在此类情形的申请人的财政补贴金额重新进行人工计算，具体金额以市有关部门确定的最终核算数为准。

A: **The IIT data queried by the applicant through the “Talent Tax e-Check for Guangdong, Hong Kong and Macao Greater Bay Area” of the e-Tax Office for Natural Persons are annual data and cannot be apportioned automatically.** If the applicant has the circumstances stipulated in Article 8 of the *Measures due to the acquisition of long-term residency in other countries or change in nationality or resident status*, and needs to calculate the financial subsidies in consideration of the subsidy period coefficient as stipulated in Article 14 of the *Measures*, he shall correctly fill in the *Guangzhou’s Application Form for Individuals Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong- Hong Kong-Macao Greater Bay Area* in the Guangdong Government Service website, enter the IIT query serial number, **tick the box “in the tax year, whether the applicant has acquired/lost long-term residency in other country or has change in nationality or resident status”**, fill

in the specific month when the status has changed, and complete the online application procedure first. **The relevant municipal departments will re-calculate manually the financial subsidies for applicants with such circumstances**, the specific amount of which shall be subject to the final confirmation by the competent municipal departments.

42.问:申请广州市的粤港澳大湾区个人所得税优惠政策财政补贴手续由个人还是扣缴义务人办理?

42. Q: Shall the procedures for the application of financial subsidies be handled by the applicants or the withholding agent?

答: 根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法(2023年修订)》(穗财规字〔2023〕4号)第十六条规定, 申请人个人所得税由扣缴义务人扣缴的, 一般由扣缴义务人代为办理财政补贴申请手续。申请人自行申报缴纳个人所得税的, 由其本人提出申请。

A: According to Article 16 of the *Measures*, where the IIT of the applicant is withheld by a withholding agent, the withholding agent shall generally handle the application procedures for financial subsidies on behalf of the applicant. Where an applicant declares and pays IIT on his own, he shall apply for it.

43.问：申请人纳税年度内符合广州市的粤港澳大湾区个人所得税优惠政策财政补贴条件，但申请期间扣缴义务人（境内公司）已注销，是否仍然可以申请？

43. Q: The applicant is eligible for the financial subsidies in the tax year, but the withholding agent (domestic company) has been cancelled during the application period. Can he still apply for the financial subsidies?

答：广州市的粤港澳大湾区个人所得税优惠政策财政补贴通过广东政务服务网实行网上系统办理，无需现场申办。申请人只要符合政策规定条件，即使扣缴义务人注册登记已注销，也可在网上办理申请。申请人申请财政补贴时，须提供其在中国内地开设和已激活的Ⅰ类银行结算账户（即全功能账户）资料，包括提供含申请人本人的开户银行（必须具体明确至支行名称）、银行账号、开户名的存折或银行卡复印件等。如扣缴义务人（境内公司）注册登记已注销的，同时提供申请人对扣缴义务人（境内公司）注册登记情况已注销的情况说明或注销资料即可。

A: Financial subsidies are processed through the online system of Guangdong Government Service website, and no on-site application is required. Applicants can apply online even if the registration of the withholding agent has been cancelled, as long as they meet the conditions stipulated in the policy. When applying for the financial subsidies, applicants shall provide

information on a **Class I bank settlement account (i.e. a full-function bank account)** opened and activated by the applicant in the Chinese Mainland, including providing copies of bank passbooks or bank cards containing the applicant's own account opening bank (**which must be specified to the name of the branch**), bank account number, and account name. Where the withholding agent (domestic company) has been deregistered, a description from the applicants on the deregistration of the withholding agent (domestic company) or the deregistering documents shall be provided.

44.问：部分境外人才包括港澳台人员已离境，对于在国内没有扣缴义务人代为申请的境外人才，能否直接在境外远程通过在线申请？

44. Q: Some overseas talents, including those from Hong Kong, Macao and Taiwan, have left mainland of China. Can they apply from outside through the online system if they do not have a withholding agent in mainland of China to apply for them?

答：广州市的粤港澳大湾区个人所得税优惠政策财政补贴通过广东政务服务网实行网上系统办理，无需现场申办。申请人没有扣缴义务人，由申请人本人自行申报缴纳个人所得税，且符合财政补贴政策规定条件的，由申请人本人提出财政补贴申请，在境外也可通过远程在线办理申请。

A: The financial subsidies in Guangzhou are processed through the online system via the Guangdong Government Service website, and no on-site application is required. Where the applicant does not have a withholding agent, and he declares and pays IIT on his own and meets the conditions stipulated in the financial subsidies policy, the applicant shall apply for the financial subsidies on his own remotely outside of mainland China, and the application can be processed online.

45.问：申请人能否委托他人代办申请粤港澳大湾区个人所得税优惠政策财政补贴手续？需提供什么资料？

45. Q: Can applicants entrust others to apply for financial subsidies on their behalf? What materials shall be provided?

答：申请人查询个人所得税纳税数据时，须由申请人本人注册登录国家税务总局的“自然人电子税务局—特色应用—广东省行政区域—粤港澳大湾区人才税e查（网址：<https://etax.chinatax.gov.cn>）”授权查询本人相应纳税年度的个人所得税纳税数据。其余部分，可由申请人委托他人手续。

A: When inquiring the IIT data, the applicant himself shall register and log into the website of the State Taxation Administration (URL: <https://etax.chinatax.gov.cn>) and follow the path “e-Tax Office for Natural Persons - Featured Applications - Talent Tax e-Check for Guangdong, Hong Kong

and Macao Greater Bay Area” for the authorized inquiry of the IIT data of the year for which he wants to apply for the subsidies. Except this, the applicant may entrust others to handle the remaining procedures.

申请人委托代办的，代理人须在广东政务服务网申请粤港澳大湾区个人所得税优惠财政补贴时，在系统中上传委托书原件扫描件、及代理人的身份证明原件扫描件。委托书使用外文书写的，需提供资质翻译机构的中文翻译件。委托书应当载明委托人、代理人的姓名或者名称、身份证件号码、委托事项、代理权限、代理期限并由委托人签名和填写日期。

If the applicant entrusts others to handle the application, the authorized person shall upload the scanned copy of the original *Power of Attorney* and the original identity certificate of the authorized person in the system when applying for the financial subsidies in the Guangdong Government Service website. If the *Power of Attorney* is written in a foreign language, the Chinese translation by a qualified translation agency shall be provided. The *Power of Attorney* shall specify the name of the authorizer, the name and ID number of the authorized person, the agency matter, agency authority, agency period and be signed and dated by the authorizer.

四、补贴领取方面

IV. Subsidy Collection

46.问：申请人申领的粤港澳大湾区个人所得税优惠政策财政补贴，能否拨付至单位或他人账户？

46. Q: Can the financial subsidies claimed by applicants be allocated to the bank account of his employer or other individuals?

答：根据《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）》（穗财规字〔2023〕4号）第二十条，符合条件申请人的粤港澳大湾区个人所得税优惠政策财政补贴，受理审核部门应当直接拨付至申请人的个人账户，单位如有为申请人负担个人所得税税款的，可根据有关民事法律规定，与申请人约定在申请人收到补贴后退还至单位或他人指定账户。

A: According to Article 20 of the *Measures*, the financial subsidies for eligible applicants shall be directly allocated to their personal accounts by the acceptance and review department. Where his employer pays IIT for the applicant, the applicant may, according to the relevant civil law, transfer the subsidies to his employer or designated account of other individuals after receiving the subsidy upon their mutual agreement.

47.问：申请人申领粤港澳大湾区个人所得税优惠政策财政补贴的账户有什么要求？

47. Q: What are the requirements for the applicants’

bank account to receive the financial subsidies?

答：申请人申领粤港澳大湾区个人所得税优惠政策财政补贴的，必须提供申请人本人在中国内地开设和已激活的 **I 类银行结算账户**（即全功能账户），在《广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表》中如实填报包括账户名称、开户银行（**必须具体明确至支行名称**）和银行账号等信息。

A: To claim the financial subsidies, the applicant shall provide his **Class I bank settlement account** (i.e. a full-function bank account) opened and **activated** by the applicant in the Chinese Mainland, and truthfully fill in the *Guangzhou's Application Form for Individuals Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area*, including the account name, bank name (**the name of the branch must be specified**) and bank account number, etc.

48.问：申请人取得财政补贴后，又申请并取得同一纳税年度的个人所得税退税，该如何处理？

48. Q: What if the applicant applies for and receives the IIT refund for the same tax year after receiving the financial subsidies?

答：《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》（穗财规字〔2023〕

4号)第十三条规定,个人的综合所得、经营所得,根据税法规定应办理汇算清缴的,其个人所得税已缴税额应以次年办理汇算清缴并补退税后的全年实际缴纳税额为准;个人所得根据税法规定无须办理汇算清缴的,其个人所得税已缴税额应以补退税后的全年实际缴纳税额为准。申请人取得财政补贴后,又申请并取得同一纳税年度的个人所得税退税的,应及时向市、区人才认定或管理部门反馈情况,自觉接受相关部门对个人所得税财政补贴资金情况的检查监督。

A: Article 13 of the *Measures* stipulates that if an individual's comprehensive income and income from business operations are subject to settlement and payment according to tax law, the amount of IIT paid shall be based on the actual amount of IIT paid in the whole year after the settlement and payment of tax refund/supplement in the following year; if the individual's income is not subject to settlement and payment according to tax law, the amount of IIT paid shall be based on the actual amount of IIT paid for the year after the refund/supplement. Applicants who apply for and receive the IIT refund for the same tax year after receiving the financial subsidies shall report the situation to the municipal or district talents confirmation or competent authorities, and accept the inspection and supervision of the relevant departments on the IIT financial subsidies.

49.问：居民纳税人申请补贴案例：香港地区永久性居民张先生，为广东省人才优粤卡持卡人，2022 年在境内居住满 250 天，依法诚信纳税，2022 年 1-6 月在上海市 A 公司工作，2022 年 7-12 月在广州市软件开发 B 公司工作并担任技术负责人，在广州工作累计满 90 天。张先生 2022 年全年工资、薪金所得收入为 100 万元，“三险一金”专项扣除 3.6 万元，专项附加扣除 2.4 万元，劳务报酬所得收入为 10 万元，全年一次性奖金 10 万元。汇算清缴后全年个人所得税已缴税额为 25.987 万元，其中：2022 年 1-6 月在上海市的已缴税额为 10 万元，2022 年 7-12 月在广州市的已缴税额为 15.008 万元，全年一次性奖金未纳入综合所得单独计税且该项在广州市缴纳税额为 0.979 万元。不考虑其他特殊情况。请问张先生可以申请税负差额财政补贴吗？可以申请多少财政补贴？

49. Example of a resident taxpayer applying for the subsidies: Mr. Zhang is a permanent resident of Hong Kong and also a Guangdong Talent Card holder. He has resided in China for at least 250 days in 2022 and paid taxes honestly according to law. He worked in Company A in Shanghai from January to June in 2022 and Company B, a software developing company, in Guangzhou from July to December in 2022, holding the position of the technical chief, with a duration of more than 90 days in Guangzhou. In 2022, Mr. Zhang's annual income from wages and salaries was RMB

one million, with a deduction of RMB 36,000 for “three social insurance and one housing fund” and a specific itemized deduction of RMB 24,000. He received an income of RMB 100,000 from provision of independent personal services and an annual lump-sum bonus of RMB 100,000. The annual IIT paid after the settlement and payment was RMB 259,870, including RMB 100,000 paid in Shanghai from January to June in 2022 and RMB 150,080 in Guangzhou from July to December in 2022. The annual lump- sum bonus was not included in the comprehensive income for separate tax calculation and the tax paid in Guangzhou was RMB 9,790. Without considering any other special circumstance, is Mr. Zhang eligible for the financial subsidies for the tax balance? How much can he apply for?

答：第一步，判断人才是否符合条件：

A: Step 1: Determine whether Mr. Zhang is qualified as a talent.

符合三项基本条件：1.张先生是香港地区永久居民；2. 2022 年 1-6 月在上海市 A 公司工作，2022 年 7-12 月在广州市 B 公司工作，在广州工作累计满 90 天以上；3.全年工资、薪金所得收入为 100 万元，依法诚信纳税。

Mr. Zhang meets three basic conditions: 1. He is a permanent resident of Hong Kong; 2. He worked for Company A in Shanghai from January to June 2022 and Company B in

Guangzhou from July to December 2022. Therefore, he has worked in Guangzhou for more than 90 days; 3. His annual income from wages and salaries was RMB one million. He has paid taxes honestly according to law.

符合两个人才目录范围之一：张先生是广东省人才优粤卡持卡人，在广州市战略性新兴产业的新一代信息技术企业工作并担任技术负责人，符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》。

Mr. Zhang meets one of the two talent catalogs: he holds the Guangdong Talent Card and works as a technical chief in a new-generation IT company, one of the emerging strategic industries in Guangzhou. Therefore, he falls under the *Catalogue of High-end Talents*.

第二步，计算补贴：

Step 2: Calculate the subsidy.

因张先生 2022 年在境内居住满 250 天，属于个人所得税法规定的居民纳税人，应按照《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》规定的居民纳税人补贴计算公式计算补贴：

Since Mr. Zhang has resided in China for 250 days in 2022, he is a resident taxpayer under the Individual Income Tax Law. His financial subsidies shall be calculated according to the formula for resident taxpayers as stipulated in the *Measures*.

年度个人所得税税负差额=综合所得的个人所得税已缴

税额 - 综合所得应纳税所得额 $\times 15\%$

The annual IIT balance = the amount of IIT paid on comprehensive income - the amount of taxable comprehensive income $\times 15\%$

(备注: 境外高端、紧缺人才为居民个人的, 如取得的全年一次性奖金、股权激励按政策规定不并入综合所得, 采取单独计税的情形, 该笔所得纳入居民个人综合所得分项计算补贴。)

(Note: If the overseas high-end and critically-lacking talents are resident individuals, where the annual lump-sum bonuses and equity incentives obtained are not consolidated into the comprehensive income according to the policy, separate taxation shall be adopted with the income included into the sub-calculation category of comprehensive income for resident individuals.)

综合所得的个人所得税已缴税额 = [(工资薪金 100 万元 + 劳务报酬 10 万元 - 劳务报酬所得减除费用 2 万元 - 年减除费用 6 万元 - “三险一金”专项扣除 3.6 万元 - 专项附加扣除 2.4 万元) $\times$ 适用税率 35% - 速算扣除数 8.592 万元] + (全年一次性奖金 10 万元 $\times$ 适用税率 10% - 速算扣除数 0.021 万元) = 25.008 万元 + 0.979 万元 = 25.987 万元

The amount of IIT paid on comprehensive income = [(wages and salaries of 1 million yuan + income from provision of independent personal services of 100,000 yuan - labor

compensation deduction of 20,000 yuan - annual deduction of 60,000 yuan – “three insurance and one fund” special deduction of 36,000 yuan - specific itemized deduction of 24,000 yuan) × applicable tax rate of 35% - quick deduction of 85,920 yuan] + (annual lump-sum bonuses of 100,000 yuan × applicable tax rate of 10% - quick deduction of 210 yuan) = 250,800 yuan + 9,790 yuan = 259,870 yuan

综合所得应纳税所得额=(工资薪金 100 万元+劳务报酬 10 万元 - 劳务报酬所得减除费用 2 万元 - 年减除费用 6 万元 - “三险一金”专项扣除 3.6 万元 - 专项附加扣除 2.4 万元) + 全年一次性奖金 10 万元=96 万元+10 万元=106 万元

The amount of taxable comprehensive income = (wages and salaries of 1 million yuan + labor compensation of 100,000 yuan - labor compensation income deduction of 20,000 yuan - annual deduction of 60,000 yuan - “three insurance and one fund” deduction of 36,000 yuan - specific itemized deduction of 24,000 yuan) + annual lump-sum bonus of 100,000 yuan = 960,000 yuan + 100,000 yuan = 1.06 million yuan

综合所得应纳税所得额×15%=106 万元×15%=15.9 万元

The amount of taxable comprehensive income x 15% = 1.06 million yuan x 15% = 159,000 yuan

2022 年度个人所得税税负差额=25.987 万元 - 15.9 万元 =10.087 万元

IIT balance for fiscal year 2022 = 259,870 yuan - 159,000

yuan = 100,870 yuan

分项已缴税额占比=分项分年度在广州市的个人所得税已缴税额÷分项分年度在中国境内的个人所得税已缴税额=在广州市的已缴税额 15.987 万元÷汇算清缴后全年个人所得税已缴税额 25.987 万元×100%=61.519%

The proportion of IIT paid by category = the amount of IIT paid by category in Guangzhou each year ÷ the amount IIT paid by category in China each year = Tax paid in Guangzhou of 159,870 yuan ÷ IIT paid for the year after settlement of 259,870 × 100% = 61.519%

财政补贴=Σ（分项分年度的个人所得税税负差额×分项已缴税额占比）=10.087×61.52%=6.205 万元

Financial subsidy=Σ (IIT balance by category each year × the proportion of IIT paid by category) = 10.087× 61.52% = 62,050 yuan

50.问：非居民纳税人申请补贴案例：澳门永久性居民王小姐，注册会计师（CPA），在境内外同时任职，2022年在广州市A金融公司工作，每月在广州工作15天，全年工作天数累计180天，依法诚信纳税。王小姐2022年每月取得工资、薪金所得收入10万元，另外每月取得境内劳务报酬所得收入5万元（不考虑享受税收协定（或安排）待遇等情形）。请问王小姐可以申请税负差额财政补贴吗？可以申请多少财政补贴？（为简化计算，每月公历天数取30天，王

小姐在中国境内无住所且居住不满 183 天)

50. Example of a non-resident taxpayer claiming the financial subsidies: Ms. Wang is a Macao permanent resident and a certified public accountant (CPA), who works both in and outside China. She worked in the Finance Company A in Guangzhou for 15 days a month in 2022, with a total of 180 days in the year. She paid taxes honestly according to law. In 2022, Ms. Wang received a monthly income of RMB 100,000 from wages and salaries, and an additional monthly income of RMB 50,000 from provision of independent personal services domestically (excluding situations where there is tax treaty/arrangement treatment). Is Ms. Wang eligible for the financial subsidies? How much can she apply for? (To simplify the calculation, the number of calendar days per month is taken as 30 and Ms. Wang has no domicile in China and resides for less than a total of 183 days)

答：第一步，判断人才是否符合条件：

A: Step 1: Determine whether Ms. Wang is qualified as a talent.

符合三项基本条件：1.澳门永久性居民；2.在广州市 A 公司全职工作，2022 年在广州市工作累计满 90 天以上；3.依法诚信。

Ms. Wang meets three basic requirements: 1. permanent

resident of Macau; 2. Full-time employment in Company A in Guangzhou, with over 90 working days in Guangzhou in 2022; 3. integrity.

符合两个人才目录范围之一：王小姐是在广州市重点发展产业企业工作的注册会计师（CPA），且 2022 年个人所得税应纳税所得额达到 30 万元，符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》。

She meets one of the two talent catalogues: Ms. Wang is a Certified Public Accountant (CPA) in an enterprise of key development industries in Guangzhou and has a IIT taxable income of over 300,000 RMB in 2022. Therefore, she falls under the *Catalogue of Critically-lacking Talents*.

第二步，计算补贴：

Step 2: Calculate the subsidy.

因王小姐属于个人所得税法规定的非居民纳税人，应按照穗财规字〔2023〕4 号文规定的非居民纳税人补贴计算公式计算补贴：

As Ms. Wang is a non-resident taxpayer under the Individual Income Tax Law, the financial subsidies shall be calculated in accordance with the formula for non-resident taxpayers as stipulated in the article of the *Measures*.

1. 非居民个人工资、薪金所得分项年度个人所得税税负
差额=工资、薪金所得的个人所得税已缴税额－工资、薪金
所得应纳税所得额×15%

1. The annual IIT balance of the category of wages and salaries of non-residents = the amount of IIT paid on wages and salaries - the amount of taxable income from wages and salaries $\times 15\%$

工资、薪金所得的个人所得税已缴税额=[(月工资薪金 10 万元 $\times 15/30$ - 减除费用 0.5 万元) $\times 30\%$ - 速算扣除数 0.441 万元] $\times 12=10.908$ 万元;

The amount of IIT paid on wages and salaries = [(monthly wages and salaries of 100,000 yuan $\times 15/30$ - deduction of 5,000 yuan) $\times 30\%$ - quick deduction of 4,410 yuan] $\times 12 = 109,080$ yuan;

工资、薪金所得个人所得税应纳税所得额=[月工资薪金 10 万元 $\times 15/30$ - 减除费用 0.5 万元] $\times 12=54$ 万元

The amount of taxable income from wages and salaries = [monthly salary of 100,000 yuan $\times 15/30$ - deduction of 5,000 yuan] $\times 12 = 540,000$ yuan

工资、薪金所得个人所得税应纳税所得额 $\times 15\%=54$ 万元 $\times 15\%=8.1$ 万元;

The amount of taxable income from wages and salaries $\times 15\% = 540,000$ yuan $\times 15\% = 81,000$ yuan;

非居民个人工资、薪金所得分项年度个人所得税税负差额=10.908 万元-8.1 万元=2.808 万元

The annual IIT balance of the category of wages and salaries of non-residents = 109,080 yuan - 81,000 yuan = 28,080

yuan

2.非居民个人劳务报酬所得分项年度个人所得税税负差额=劳务报酬所得的个人所得税已缴税额 - 劳务报酬所得应纳税所得额 $\times 15\%$

2. The annual IIT balance of the category of income from provision of independent personal services of non-residents = the amount of IIT paid on independent personal services - the amount of taxable income from independent personal services $\times 15\%$

劳务报酬所得个人所得税已缴税额=（劳务报酬所得 5 万元 $\times 80\% \times 30\%$ -速算扣除数 0.441 万元） $\times 12 = 9.108$ 万元；

The amount of IIT paid on independent personal services = (50,000 yuan from the income from provision of independent personal services $\times 80\% \times 30\%$ - quick deduction of 4,410 yuan) $\times 12 = 91,080$ yuan

劳务报酬所得个人所得税应纳税所得额=5 万元 $\times 80\% \times 12=48$ 万元

The amount of taxable income from independent personal services = 50,000 yuan $\times 80\% \times 12 = 480,000$ yuan

劳务报酬所得个人所得税应纳税所得额 $\times 15\%=48$ 万元 $\times 15\%=7.20$ 万元；

The amount of taxable income from independent personal services $\times 15\% = 480,000$ yuan $\times 15\% = 72,000$ yuan;

非居民个人劳务报酬所得分项年度个人所得税税负差

额=9.108 万元-7.20 万元=1.908 万元;

The annual IIT balance of the category of income from provision of independent personal services of non-residents = 91,080 yuan-72,000 yuan = 19,080 yuan;

3.非居民个人工资、薪金所得分项已缴税额占比=100%;

3. The proportion of IIT paid by category by non-resident individual wages and salary income = 100%;

4.非居民个人劳务报酬所得分项已缴税额占比=100%;

4. The proportion of IIT paid by category by non-resident individual incomes from provision of independent personal services = 100%;

5.财政补贴= $\sum$ (分项分年度的个人所得税税负差额×分项已缴税额占比) = 2.808 万元×100%+1.908 万元×100%=4.716 万元

5. Financial subsidy= $\sum$ (IIT balance by category each year × the proportion of IIT paid by category) = 28,080 yuan × 100% + 19,080 yuan × 100% = 47,160 yuan

附件:

Annex:

1.粤港澳大湾区人才税收查操作指引

1. Tax E-Check Guideline for Talents in Guangdong-Hong Kong-Macao Greater Bay Area

2.粤港澳大湾区个人所得税优惠政策财政补贴申报操作

指引

2. Declaration System Guideline for Individuals Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area

3. 办理个人所得税办税系统注册码事项授权委托书

3. Power of Attorney for Handling Matter of Registration Code of Individual Income Tax System

4. 外籍人员申请个人所得税办税系统注册码明细表

4. List of Applications for Registration Code of Individual Income Tax System by Foreigners

5. 办理自然人并档授权委托书

5. Power of Attorney for Handling Natural Person's File Consolidation

6. 自然人并档确认表

6. Confirmation Form for Natural Person's File Consolidation

附件 1

Annex 1

粤港澳大湾区人才税 e 查操作指引

Tax E-Check Guideline for Talents in Guangdong-Hong Kong-Macao Greater Bay Area

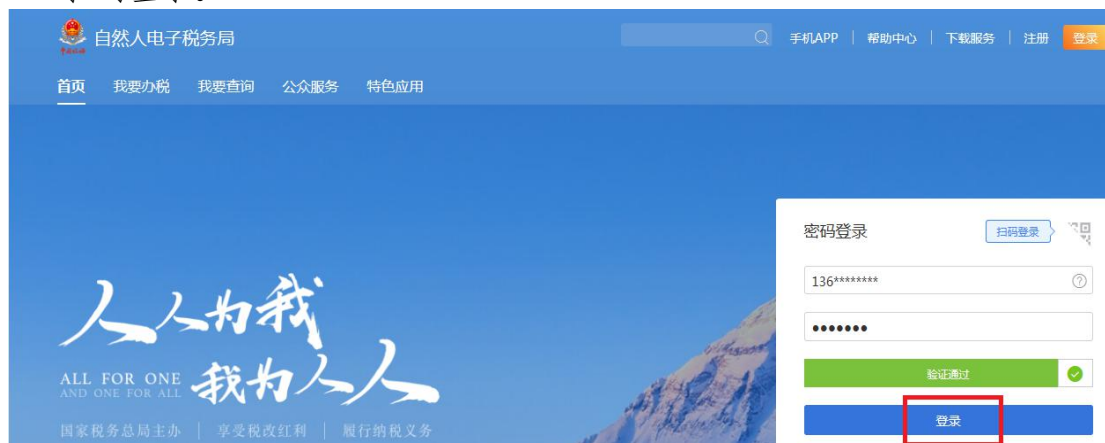
操作步骤

Procedures

(1) 打开自然人电子税务局: <https://etax.chinatax.gov.cn/>

Log into the Natural Person Electronic Taxation Bureau system by accessing the following official website: <https://etax.chinatax.gov.cn/>

(2) 申请人完成注册和实名认证后, 点击“密码登录”按钮, 输入手机号码/证件号、密码, 拖动滑块通过验证后点击“登录”按钮; 或使用个人所得税 APP 扫码登录。



After signing up an account and completing identity verification, choose “log in with a password” or “log in with a QR code”.

Log in with a password - Enter your mobile number/ID number and password, drag the slider to complete the verification and click the “Sign in” button.

Log in with a QR code-Open the Individual Income Tax application in the mobile phone and scan the QR code to log in.

(3) 登录系统后, 点击【特色应用】, 选择广东省行政区域, 进入【粤港澳大湾区人才税 e 查】。



Click “Featured Application” button and choose “Guangdong Province” after logging in your account. “Tax E-check of Talent in Guangdong-Hong Kong-Macao Greater Bay Area” could be found on this page. Click this button to access the Tax E-Check system.

(4) 在“纳税记录查询”页面，自动带出当前登录人的名称、身份证件类型、身份证件号码及税款所属年度，点击“查询”按钮，查询个税申报数据。

粤港澳大湾区人才税e查
Tax E-Check of Talent in Guangdong-Hong Kong-Macao Greater Bay Area

[纳税记录查询](#) [已生成数据表](#)
Search My Tax Records Generated Tax Record

查询条件
Filter Your Result

纳税人名称: 陈旭*
Taxpayer's Name

身份证件类型: 居民身份证
Type of Identification Certificate

身份证件号码: 440*****895
Number of Identification Certificate

税款所属年度: 2019
Tax Year

查询-Search

温馨提示: 1. 若查询结果与实际数据不符, 请申请人向主管税务机关核实有关情况后再申请查询。2. 若偶然所得属于财政补贴范围, 可自行勾选; 其余五项所得为系统默认勾选, 如有异议, 请联系主管税务机关。
Reminders: 1. If your Tax Record does NOT reflect your actual tax position, please contact your in-charge tax authority. 2. You can select the contingent income you obtained during the tax year if it is included in the scope of the individual income tax rebate policy introduced by the local government. The other five categories of income you obtained during the tax year (including income from salary and wages, provisions of independent personal services, authors' remuneration, royalties and business operations) will be selected by default per the system. If you have any questions regarding the selected item(s) of income, please contact your in-charge tax authority.

序号 No.	入库行政区划 Administrative division for tax revenue	扣缴义务人的纳税人识别号/ 被投资单位纳税人识别号 (经营所得) Withholding Agent's Tax Identification No./Investee's Tax Identification No. (Income from Business Operation)	扣缴义务人名称 Withholding Agent's Name	所得项目 Income Item	税款所属期 Period of Tax	应纳税所得额 Taxable Income	已缴税额(即实缴(退) 金额) IIT Paid (ie Actual Paid (Refunded) Amount)	入(退)库日期 Date of Remittance (Return- remittance) to/from State Treasury
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注：若偶然所得属于财政补贴范围，可自行勾选。其余五项所得为系统默认勾选，如有异议，请联系主管税务机关。

Go to *Search My Tax Record* and check your basic information (including Taxpayer's Name, Type of Identity Certificate, Number of Identity Certificate and Tax Year). Choose “Tax Year” and click the *Search* button to obtain taxpayer's income and tax record.

Note: You can select the contingent income you obtained during the tax year if

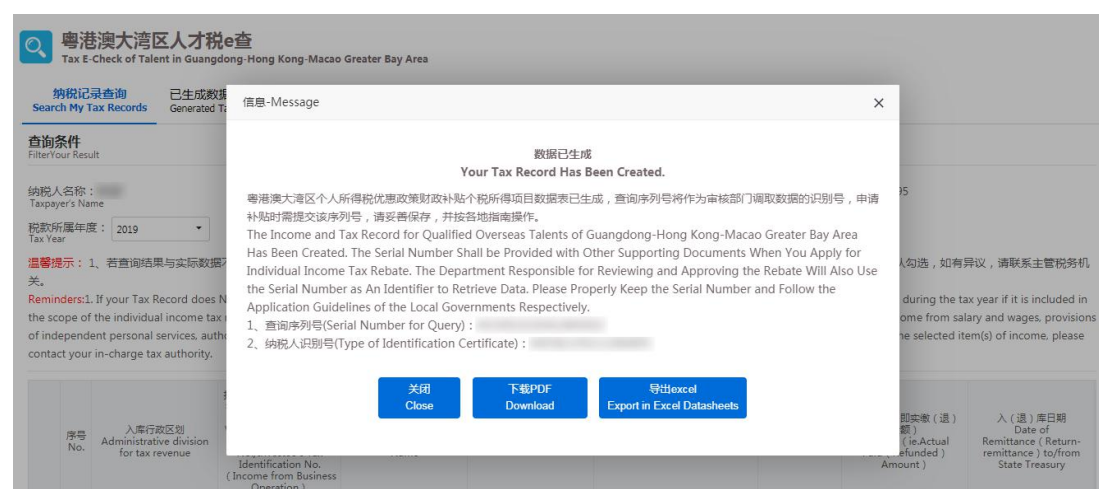
(5) 查询结果出来以后，点击屏幕下方的“生成数据”按钮，系统弹出“请根据本人实际情况核对查询结果”，申请人点击“是，本人已核实无误”按钮，然后在弹出的页面根据实际情况填写申请信息；如果申请人点击“否”按钮，系统返回查询结果页面。

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(5) Click the *Create My Tax Record* button at the bottom of the record data. A reminder “Please verify your Tax record.” will pop up. Click “Yes, I have verified my Tax Record.” and then provide the information needed in the application of the tax record. Click “No.” and the system goes back to the page of the record data.

(6) 系统会自动生成查询序列号，请妥善保管。生成数据后，点击“下载 PDF”按钮下载 PDF 文件，点击“导出 excel”导出 excel 文件。如无需下载的，直接点击“关闭”按钮。



(6) After obtaining your Tax record, choose *Download in PDF Format* or *Export in Excel Datasheets*. Click the *Close* button if you don’t need to download the record.

(7) 已生成的记录可以在【已生成数据采集表】中查询，可点击操作列中的“下载 PDF”按钮下载 PDF 文件，点击“导出 excel”按钮导出 excel 文件。


粤港澳大湾区人才税e查
 Tax E-Check of Talent in Guangdong-Hong Kong-Macao Greater Bay Area

[纳税记录查询](#)
 Search My Tax Records

[已生成数据采表](#)
 Generated Tax Record

查询条件
 Filter Your Result

纳税人名称：
 Taxpayer's Name

身份证件类型：居民身份证
 Type of Identification Certificate

身份证件号码：
 Number of Identification Certificate

申请城市：
 Applying City for

请选择-Please Select

税款所属年度：
 Tax Year

请选择-Please Select

查询序列号：
 Serial Number for Query

[查询-Search](#)

序号 No.	申请城市 Applying City	申请日期 Application Date	税款所属年度 Tax Year	查询序列号 Serial Number for Query	操作 Operation
1	东莞市	2020-06-28 10:34:31	2019		下载PDF Download

[导出Excel](#)
[Export in Excel Datasheet](#)

[返回](#)

每页 20 条, 共 1 条-20 Items per Page, 1 Items in Total

1 / 1

(7) You can find the generated data in *Generated Tax Record* Module. Click *Download in PDF Format* or *Export in Excel Datasheets* to download your E-Tax record.

附件 2

Annex 2

粤港澳大湾区个人所得税优惠政策 财政补贴申报系统操作指引

Declaration System Guideline for Individuals Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in

Guangdong- Hong Kong-Macao Greater Bay Area 申办指引

Application Guideline

第一步：申请人访问广东政务服务网

Step 1: Applicants visit the Guangdong Government Service website

访问地址是：<http://www.gdzwfw.gov.cn/?region=440100>，输入“大湾区个税补贴”关键字，查找要申办的个税补贴事项。

Visit <http://www.gdzwfw.gov.cn/?region=440100> , and enter the keyword “IIT subsidies in GBA” to search for the IIT subsidies items applied for.



查询结果页可以看到“广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）或“广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）”2 个事项，我们以“广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）”申办为例，如下图：

The query results page shows two items: “Overseas Talents Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area (High-end Talents)” or “Overseas Talents Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Critically-lacking Talents)”. Take the application under the category of “Overseas Talents Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area (High-end Talents)” as an example, which is shown as below:



点击【办事指南】按钮，打开办事指南，点击【在线办理】按钮。

Click on the “Service Guide” button, access the service guide and click the “Apply Online Now” button.



第二步：申请人登录

Step 2: Applicant log-in

登录方式一：申请人可通过微信扫一扫粤省事二维码刷脸登录。

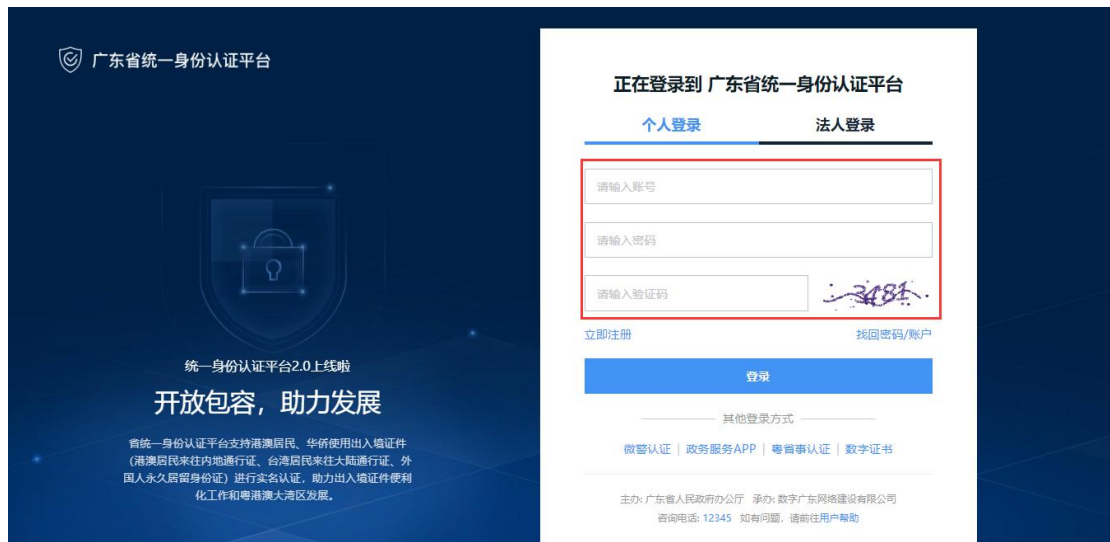
1) Log in method 1: Applicants can scan the QR code of Yue Sheng Shi in Wechat and log in with face recognition.



登录方式二：申请人可通过点击“账号密码”输入账号和密码进行登录。

2) Log in method 2: applicants can click “account password” and login with account number and password.





如申请人没有账号，需注册账号，点击“立即注册”，
完成实名注册（四级账号）后再进行登录。



If the applicant does not have an account, he needs to register

an account by clicking “Register Now”, and log in after completing the registration (level 4 account).

The screenshot shows the registration interface of the Guangdong Province Unified Identity Authentication Platform. At the top, there is a header with the platform name and a 'Register' button. Below the header, there are two tabs: 'Personal Registration' (selected) and 'Corporate Registration'. The main content area is divided into three steps: 1. Input Basic Information (selected), 2. Real-name Verification, and 3. Registration Complete. Under the first step, there are two sections: 'Account Information' and 'Certificate Information'. The 'Account Information' section contains three input fields: 'Personal Login Account' (6-20 characters, alphanumeric with underscores), 'Login Password' (8-20 characters, alphanumeric with underscores), and 'Confirm Password' (re-enter password). The 'Certificate Information' section is currently empty. To the right of the input fields, there is a QR code for WeChat quick registration and a 'Notice' section with a warning icon and text: '1. Registration for personal accounts can only handle personal matters. Registration for corporate accounts can only handle corporate matters.'

登录后进入申办流程，申办流程包括以下步骤：信息自检、填写表单、上传材料、完成反馈。

After login, the applicant can begin the application process, which consists of following steps: information self-check – fill out the form – upload materials – receive feedback.

第三步：申办流程-信息自检

Step 3: Processing - information self-check

进入信息自检页，会弹出一个温馨提示，内容如下：

When the applicant goes to the information self-check page, a reminder will pop up, which reads as follows.



温馨提示是提示申请人是否有登录“自然人电子税务局”（地址是 <https://etax.chinatax.gov.cn>）查询和授权个人所得税申报缴纳数据。如未查询和授权则会影响该事项的申办。如已查询和授权，点击“我知道了”按钮。

The reminder is to remind the applicant whether he has logged into the “e-Tax Office for Natural Persons” (URL: <https://etax.chinatax.gov.cn>) to inquire and authorize the IIT declaration and payment data. If the applicant has not inquired and authorized the data, it will affect his application. If he has inquired and authorized the data, click the “I know” button.

信息自检页，申请人对照要求是否有准备好相关材料，并填写经办人信息和申请主体信息。如下图：

In the information self-check page, the applicant needs to check if the relevant materials required are ready, and fill in the information of the handling person and the applicant, as is shown below:

广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）

办件进度

- 1

信息自检
- 2

填写表单
- 3

上传材料
- 4

完成反馈

选择办理情形

- 办理对象*个人事项
- 办理情形*默认情形

事项基本信息

事项名称事项	广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）	办理时限	60工作日
面向对象	自然人	办理方式	支持网上办理

办理条件自检

受理条件:

（一）基本条件

1.身份条件：申请人属于香港、澳门永久性居民，取得香港入境计划（优才、专业人士及企业家）的香港居民，台湾地区居民，外国国籍人士，取得国外长期居留权的回国留学人员和海外华侨。

在纳税年度内，申请人因取得国外长期居留权或国籍、居民身份发生变化而符合上述身份条件规定的，自取得国外长期居留权或身份变化次月起，享受财政补贴。

在纳税年度内，申请人因丧失国外长期居留权或国籍、居民身份发生变化不再符合上述身份条件规定的，自丧失国外长期居留权或身份变化次月起，不再享受财政补贴。

2.工作条件：申请人纳税年度内在广州市注册的企业和其他机构任职、受雇，或在广州市提供独立个人劳务，或在广州市从事生产、经营活动，且纳税年度内在广州市工作累计满90天以上（不含90天），并在广州市依法缴纳个人所得税。

申请人2020、2021、2022纳税年度内的每一年度在广州市工作的天数，包括在广州市的实际工作日，以及在广州市工作期间，在境内、境外享受的公休假、个人休假、出差、接受培训的天数。申请人在广州市停留的当天不足24小时的，按照半天计算在广州的工作天数。

3.诚信条件：申请人应当遵守法律法规、科研伦理和科研诚信，依法纳税，申请时未被列入严重失信主体名单。（二）人才条件

境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）。申请人应符合省落实粤港澳大湾区个人所得税优惠政策规定的人才范围，且符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》（目录如下）标准。

高端人才资格的时点，以国家、广东省、广州市各类重大人才工程管理机构的人才认定文件（发文明单）、确认函、证书证件的生效或有效时间为准。广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才，是指在我市高等院校、科研机构、医疗机构、公共卫生机构等单位工作，或在重点发展产业的企业担任中高级管理人员、生产技术骨干，且符合以下条件之一的人才：

- 1.持有《外国工作许可证》（A类）；
- 2.持有《外国高端人才确认函》；
- 3.持有《珠三角自主创新示范区9市和揭阳中德金属生态城外籍/港澳台高层次人才确认函》；
- 4.经国家、广东省、广州市人才工作主管部门认定或评定的高层次人才。

重点发展产业的企业包括：

- 1.广东省十大战略性新兴产业、广东省十大战略性新兴产业的生产制造企业及科技型企业；
- 2.广州市支柱产业、广州市战略性新兴产业的生产制造企业及科技型企业；
- 3.生产性服务业、科技服务业企业。相关名词释义：

（一）“经国家、广东省、广州市人才工作主管部门认定或评定的高层次人才”：指入选国家、广东省、广州市重大人才工程的个人或团队负责人，或广东省人才优粤卡持卡人。

（二）“高等院校”：指依据《中华人民共和国高等教育法》规定，由国务院教育行政部门审批、备案设立的高等学校和其他高等教育机构。

（三）“科研机构”：指依据《中华人民共和国科学技术进步法》规定，由国家、省、市、区机构编制部门批准的利用财政性资金设立的科学技术研究开发机构，及依据《科技类民办非企业单位登记审查与管理暂行办法》由民政部门登记的科技类民办非企业单位。

（四）“医疗机构”：指依据《中华人民共和国医疗机构管理条例实施细则》的规定，在广州市卫生行政主管部门登记取得《医疗机构执业许可证》的具有独立法人资格的机构。

（五）“公共卫生机构”：指广州市、各区卫生行政部门所属具有独立法人资格的公共卫生机构。

（六）广东省十大战略性新兴产业包括：新一代电子信息、绿色石化、智能家电、汽车、先进材料、现代轻工纺织、软件与信息服务、超高清视频显示、生物医药与健康、现代农业与食品。

（七）广东省十大战略性新兴产业包括：半导体及集成电路、高端装备制造、智能机器人、区块链与量子信息、前沿新材料、新能源、激光与增材制造、数字创意、安全应急与环保、精密仪器设备。

（八）广州市支柱产业包括：汽车产业、石化产业、电子产业。

（九）广州市战略性新兴产业包括：新一代信息技术、智能与新能源汽车、生物医药与健康产业等三大新兴支柱产业；智能装备与机器人、轨道交通、新能源与节能环保、新材料与精细化工、数字创意等五大新兴优势产业；量子科技、区块链、太赫兹、天然气水合物、纳米科技等多种未来产业。

（十）生产性服务业包括：为生产活动提供的研发设计与其他技术服务，货物运输、通用航空生产、仓储和邮政快递服务，信息服务，金融服务，节能与环保服务，生产性租赁服务，商务服务，人力资源管理与职业教育培训服务，批发与贸易经纪代理服务，生产性支持服务。详见国家统计局《关于印发〈生产性服务业统计分类（2019）〉的通知》（国统字〔2019〕43号）。

（十一）科技服务业包括：科学研究与试验发展服务、专业化技术服务、科技推广及相关服务、科技信息服务、科技金融服务、科技普及和宣传教育服务、综合科技服务等七大类。

材料清单自检

序号	材料名称	材料要求	原件	复印件	版本	来源渠道	范本表格	空白表格
1	广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表	必要 查看要求	0	0		申请人自备	范本	空表格
2	申请人有效身份证件（详见填报须知）	必要 查看要求	0	0		申请人自备		
3	在广州市年度工作累计满90天以上（不含90天）的证明材料	必要 查看要求	0	0		申请人自备		
4	申请人（境外人士）在境外工作材料	必要	0	0		申请人自备	范本	

点击“保存下一步”按钮，进入填写表单环节

Click the “Save and Continue” button to go to the form filling step.

第四步：申办流程-填写表单

Step 4: Processing - fill out the form

填写表单，请按照表单的要求进行填写，如下图：

Fill out the form by following the instructions, as shown below.

✧ **备注说明：**

✧ **Notes:**

*申请人纳税人识别号	612312345678912313
*查询序列号 (请填写最后一次查询生成的序列号)	14401202000000000002
☒ 授权系统从电子税务局获取个人所得税缴纳汇总数据 ☒ 同意授权 ☐ 不同意授权 个税查询 (请先点击“个税查询”按钮获取个税信息!)	

申请人填写完纳税识别号、查询序列号后，关于“授权系统从电子税务局获取个人所得税缴纳汇总数据”这一栏申请人需勾选“同意授权”，并点击“个税查询”按钮，才能进行后面内容的填写，如“不同意授权”将无法完成表单填写。

After the applicant fills in the tax identification number and inquiry serial number, he needs to **tick “Agree to authorize”** in the item of “Authorize the system to obtain the summary data of IIT payment from the e-Tax Office” and click the button of **“Individual tax inquiry”** before filling in the following contents. The form cannot be filled if “Disagree to authorize” is ticked.

表单填报完成并检查无误后，扣缴义务人或申请人下载打印、签名确认并加盖扣缴义务人单位公章（如申请人为自行申报缴纳个人所得税的，可不需加盖公章），在下一步的上传材料中需要上传这个表单材料。

After the form is completed and checked for accuracy, it shall be downloaded, printed and signed by the withholding agent or the applicant and stamped with the official seal of the withholding agent (if the applicant declares IIT on his own, the official seal is not required), and this form needs to be uploaded in the next step of uploading materials.

第五步：申办流程-上传材料

Step 5: Processing - upload materials

对照材料清单及要求上传相关材料，如下图。上传后的材料可以删除，重新上传。

Upload the relevant materials according to the material list and material requirements, as shown below. The uploaded materials can be deleted and re-uploaded.

国家一体化政务服务平台

广东政务服务网

申办流程

(建议使用chrome、Microsoft Edge或者360浏览器进行申报)

无障碍阅读

欢迎您! 林

退出登录

广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）

1 信息登记

2 填写表单

3 上传材料

4 完成反馈

上传附件

① 若材料要求为纸质材料，请根据具体要求通过物流寄送或提交至线下窗口

① 申请人不得上传涉密申请材料

① 申请人可点击【材料复用】按钮，复用之前申办并审核通过后事项的电子材料

① 附件上传后，您可以点击附件右边的【在线签名】按钮，对需要签名的文件发起在线电子签名（目前只支持pdf文件的个人签名）

序号	材料名称	材料要求	附件	操作
1	广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表	必要 查看要求	bln_hj.png 删除	附件上传 材料复用
2	申请人有效身份证件（详见填报须知）	必要 查看要求	暂未上传	附件上传 材料复用
3	在广州市年度工作累计满90天以上（不含90天）的证明资料	必要 查看要求	暂未上传	附件上传 材料复用
4	申请人境外高层次人才资质证明材料	必要 查看要求	暂未上传	附件上传 材料复用
5	申请个税优惠补贴承诺书	必要 查看要求	暂未上传	附件上传 材料复用
6	申请人银行账户资料	必要 查看要求	暂未上传	附件上传 材料复用
7	单位属性、主营业务及申请人从事岗位的说明	非必要 查看要求	暂未上传	附件上传 材料复用
8	授权委托书	非必要 查看要求	暂未上传	附件上传 材料复用
9	个人声明（独立个人劳务）	非必要 查看要求	暂未上传	附件上传 材料复用
10	个人所得税优惠申报登记表（广州市）	非必要 查看要求	暂未上传	附件上传 材料复用
11	中文翻译件	非必要 查看要求	暂未上传	附件上传 材料复用
12	申请人入选人才工程奖励证明文件	非必要 查看要求	暂未上传	附件上传 材料复用

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☒ 我已了解本次申办的所有申请要求，并承诺所提交的材料全部为真实材料。

上一步

下一步提交

主办：广州市人民政府
承办：广州市政务服务数据管理局
技术支持：广州市政务服务数据管理局
版权所有：广州市人民政府门户网站
粤ICP备 2022107137号-1
粤公网安备 44010602000929号
网站标识码 4400000084

联系我们
12345
政府网站
反馈

点击“下一步提交”按钮，完成材料提交。

Click the “Next Step to Submit” button to complete the material submission.

第六步：申办流程-完成反馈

Step 6: Processing - receive feedback

提交后进入办理结果页面，可以看到本次申办流水号。可使用该流水号去市民网页查看办理进度，了解是否需要补齐补正等情况。

After submission, the applicant will go to the result page, where the application number is shown. He can visit the citizen’s page by using the application number to check the application progress and whether materials need to be corrected or supplemented.

✓ 申请已提交

打印回执

您于2023年12月08日在线申办的【粤港澳大湾区个人所得税优惠政策财政补贴（境外高端人才）】已提交处理，申办流水号为：
gzMBzU...2200

■ 请您直接准备所有材料

■ 您的材料上传情况

展开

您可点击【办事进度】或扫码下载 穗好办app、关注 穗好办微信公众号 获取办理进度提醒。

我的事项

返回首页

预约

我要评价

进度查询指引

Progress Inquiry Guideline

第一步：访问广东政务服务网，切换到广州市（如果网上申报时，信息自检页里申请主体或经办人的填报信息是个人的，可登录对应人员的账号进行操作），请点击首页里的市民网页，如下图：

Step 1: Visit the Guangdong Government Service website and navigate to Guangzhou City homepage (if the applicant or the handling person filled in the information self-check page is an individual in the online application, one can log in to that individual's account for operation), click on the citizen's page in the home page, as shown below:



说明：如果网上申报时，信息自检页里申请主体或经办人的填报信息是企业名称的，可登录对应的企业账号进行操作，需要点击首页的“穗好办@企”——企业数字空间一点击“我的政策兑现”，进行进度查询。

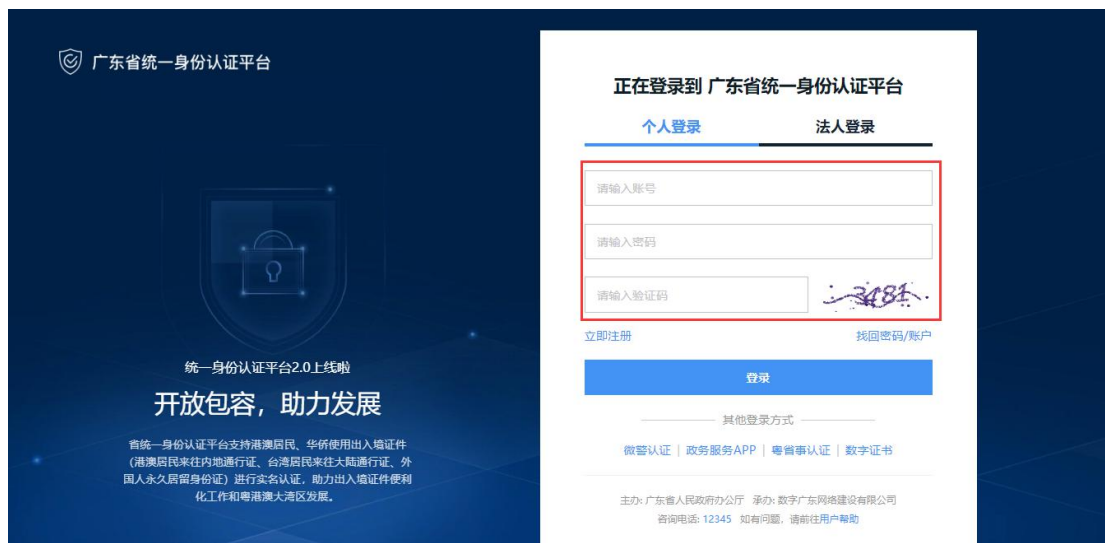
Note: If the applicant or the handling person filled in the information self-check page in the online application is a company name, one can log in to the corresponding company account for operation. He needs to click

on “Suihaoban @ Enterprise” on the homepage - Enterprise Digital Space – click “My Policy Fulfillment” to check the progress.



第二步：办事人登录，需与第一次申请的登录账号保存一致

Step 2: Applicant logs in via the account used in the first application



第三步：查看我的办事记录

Step 3: View my records

进入市民网页首页一点击导航栏上的“政策兑现”

Enter the home page of the citizen's page - Click “Policy Fulfilment” in the navigation bar.



第四步：查看办事列表，点击【进度】

Step 4: View the task list and click on “Progress”



第五步：查看进度详情

Step 5: View the progress details



说明：如果网上申报时，信息自检页里申请主体或经办人的填报信息是企业名称的，可登录对应的企业账号进行操作，需要点击首页的“穗好办@企”—企业数字空间—点击“我的政策兑现”，进行补齐补正。

Note: If the applicant or the handling person filled in the information self-check page in the online application is a company name, one can log in to the corresponding company account for operation. He needs to click on “Suihaoban @ Enterprise” on the homepage - Enterprise Digital Space – click “My Policy Fulfillment” for material supplementation or correction.



第二步：办事人登录

Step 2: Log in



第三步：进入市民网页首页一点击导航栏上的“政策兑现”，如下图：

Step 3: Go to the citizen's page – click “Policy Fulfillment” in the navigation bar, as shown below:



点击“补齐补正”，可以查看待补齐补正的事项列表，点击【原因和意见书】

Click “Material Supplementation and Correction” to check the item list for material supplementation and correction, and then click “Reasons and Letter of Opinion”.



查看原因与通知书，如下图：

Check the reasons and Letter of Opinion, as shown below:



第四步：进行补齐补正

Step 4: Make correction or supplementation

点击【在线补正】，如下图：

Click “Online Supplementation”, as shown below:



进入在线补正环节:

Enter into the online supplementation stage:

1、填写表单界面，检查表单是否需要修改，如无则直接点击“保存下一步”按钮进入上传材料环节

1) Go to the form-filling to check whether the form needs to be modified. If not, click the “Save and Continue” button to go to the next step of materials uploading.

1

广州市关于粤港澳大湾区个人所得税优惠政策
财政补贴个人申请表及承诺书

申请人纳税人识别号		612312345678910	
*查询序列号(请填写最后一次查询生成的序列号)		1440*****002	
*授权系统从电子税务局获取个人所得税缴纳汇总数据		☒ 同意授权	☐ 不同意授权
		个税查询	
姓名(中文姓名请填此项)			
*姓氏(Surname)	11		
*名字(Given names)	11		
*国家/地区	11		
*证件类型(1)	☒ 中国身份证 ☐ 中国护照 ☐ 港澳居民往来内地通行证 ☐ 台湾居民往来大陆通行证 ☐ 台湾居民身份证 ☐ 香港入境事务处签发的相关签证 ☐ 外国护照 ☐ 国外长期(或永久)居留凭证		
*证件号码(1)	111		
证件类型(2)	☐ 中国身份证 ☐ 中国护照 ☐ 港澳居民往来内地通行证 ☐ 台湾居民往来大陆通行证 ☐ 台湾居民身份证 ☐ 香港入境事务处签发的相关签证 ☐ 外国护照 ☐ 国外长期(或永久)居留凭证		
证件号码(2)			
证件类型(3)	☐ 中国身份证 ☐ 中国护照 ☐ 港澳居民往来内地通行证 ☐ 台湾居民往来大陆通行证 ☐ 台湾居民身份证 ☐ 香港入境事务处签发的相关签证 ☐ 外国护照 ☐ 国外长期(或永久)居留凭证		
证件号码(3)			
*工作单位名称	11		
*工作单位注册所在区	☐ 广州市越秀区 ☐ 广州市海珠区 ☐ 广州市荔湾区 ☒ 广州市天河区 ☐ 广州市白云区 ☐ 广州市黄埔区 ☐ 广州市花都区 ☐ 广州市番禺区 ☐ 广州市南沙区 ☐ 广州市从化区 ☐ 广州市增城区		
*工作单位社会信用代码/纳税人识别号	11		
*工作单位注册地址	11		
*工作单位联系人	11	*工作单位联系人电话(手机)	11
*扣缴义务人类型(以营业执照、统一社会信用代码证书等注明的类型、机构性质为准)			
1			
*扣缴义务人单位名称	1	*扣缴义务人联系人电话(手机)	1
*通讯地址	1		
*申请年度	2020	*申请人国内联系电话(手机)	1
*申请年度在广州市工作累计天数	1		
*人才认证类型	☐ 选项国家重大工程入选者(以外国人来华工作分类标准所列人才计划为准) ☐ 选项外国人来华工作许可证(A类)、外国高端人才确认函持有者 ☐ 经省人才办批准或备案同意的重大工程计划入选者(或入选团队核心成员) ☒ 经广州市人才办批准或备案同意的人才工程计划入选者(或入选团队核心成员)		
*证书名称	☐ 外国人来华工作许可证(A类) ☐ 广州市人才绿卡 ☐ 广东省人才优粤卡 ☐ 国家人才工程入选证明(荣誉证书、聘书、证明文件等) ☐ 广东省人才工程入选证明(荣誉证书、聘书、证明文件等) ☐ 广州市人才工程入选证明(荣誉证书、聘书、证明文件等) ☐ 外国高端人才确认函 ☐ 外籍高层次人才确认函 ☐ 港澳台高层次人才确认函		
证书编号	1		
*证书有效期(长期有效/具体有效期至)	1		
*工作合同起止时间	2020-06-17	2020-06-14	
*申请人本人在中国内地开户的银行账户名称	1		
*开户银行	1		
*银行卡号	1		
*纳税类型	☒ 居民纳税人 ☐ 非居民纳税人		

2、上传材料

Upload materials

对照需要上传的材料名称进行上传，如下图

Upload materials according to the material list, as shown below.

粤港澳大湾区个人所得税优惠政策财政补贴（境外高端人才）

1

2

3

填写表单

上传材料

完成反馈

补齐补正材料列表

① 若需纸质材料请根据具体通知提交至线下窗口

序号	材料名称	材料要求	附件	操作
1	广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表	必要 查看要求	暂未上传	附件上传 网盘上传
2	申请人有效身份证件（详见填报须知）	必要 查看要求	暂未上传	附件上传 网盘上传

☒ 我已了解本次申办的所有申请要求，并承诺所提交的材料全部为真实材料。

上一步

提交

3、提交完成

Submission

广东政务服务网

提交成功

我的事项

返回首页

预约

提交成功后，就完成了事项的补齐补正。

Once the submission is made, the materials are corrected and supplemented.

附件 3
Annex 3

办理个人所得税办税系统注册码事项
授权委托书

Letter of Authorization or Handling Registration Code of
Individual Income Tax System

授权人_____（身份证件类型：_____身份证件号
码：_____）委托个人所得税扣缴义务人_____（纳税人识别
号：_____）代为获取个人所得税办税
系统远程办税端的大厅注册码，办理结果及相关法律责任由授权人负责。

Authorizer _____(ID type: ID number:_____)
hereby entrusts individual income tax withholding
agent _____(taxpayer identification
number: _____) to obtain the registration code of
remote terminal of the individual income tax system. The authorizer shall be
responsible for the result and the relevant legal liabilities.

授权人签名：_____ 日期：_____

Authorizer (Signature)_____

Date:_____

被授权单位名称（公章）：

Authorized organization (official seal):

被授权单位经办人签名：_____ 日期：_____

Designated staff of authorized organization:(Signature):_____

Date:_____

被授权单位经办人证件类型：_____

ID type of designated staff of authorized organization:_____

被授权单位经办人证件号码: _____

ID number of designated staff of authorized organization: _____

填表说明:

Instructions:

1. 本委托书仅用于外籍人员委托其个人所得税扣缴义务人代为获取个人所得税办税系统远程办税端的大厅注册码。

1. This power of attorney is only used for foreign nationals to entrust their individual income tax withholding agents to obtain the registration code of remote terminal of the individual income tax system.

2. 授权人是指委托扣缴义务人代办大厅注册码事项的外籍人员。

2. The authorizer is the foreign national who entrusts the withholding agent to handle the matter of the registration code on his behalf.

附件 4

Annex 4

附件7

外籍人员申请个人所得税办税系统注册码明细表

扣缴义务人名称：

填表日期： 年 月 日

扣缴义务人纳税人识别号：

序号	纳税人姓名	身份证件类型	身份证件号码	国籍

注：本表用于扣缴义务人为外籍人员代为获取个人所得税办税系统远程办税端的大厅注册码，一式一份，由受委托的扣缴义务人填列后加盖公章报送税务机关。

List of Applications for Registration Code of Individual Income Tax System by Foreigners

Name of withholding agent: _____ Date: _____ Year _____ Month _____ Day _____

Taxpayer identification number
of withholding agent:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Serial Number	Name of Natural Person Taxpayer	ID Type	ID Number	Nationality

Note: This form is used for the withholding agent to obtain the registration code for the remote access of the individual income tax system on behalf of the foreigners and one copy is needed. It shall be filled in by the entrusted withholding agent and stamped with its official seal before submitted to the taxation authority.

附件 5
Annex 5

办理自然人并档授权委托书

**Power of Attorney for Handling Natural Person's
File Consolidation**

授权人_____（身份证件类型：_____身份
证件号码：_____）委托个人所得税扣缴义务人
（纳税人识别号：_____）代为
办理自然人并档业务，办理结果及相关法律责任由授权人负责。

Authorizer _____(ID type: _____ ID number: _____)
hereby entrusts individual income tax withholding agent
_____ (Taxpayer identification number:
_____) to handle the natural person's file consolidation on
his behalf. The authorizer shall be responsible for the result and relevant legal liability
in handling the above matter.

授权人签名：_____ 日期：_____

Authorizer:(Signature): _____

Date: _____

被授权单位名称（公章）：

Authorized organization (official seal):

被授权单位经办人签名：_____ 日期：_____

Designated staff of authorized organization (Signature) _____

Date: _____

被授权单位经办人证件类型：_____

ID type of designated staff of authorized organization: _____

被授权单位经办人证件号码: _____

ID number of designated staff of authorized organization: ____

备注：本委托书仅用于外籍人员（含港澳台人员）委托其个人所得税扣缴义务人代办自然人纳税档案并档事项。

Note: This power of attorney is only used for foreigners (including Hong Kong, Macao and Taiwan residents) to entrust their individual income tax withholding agents to handle the natural person's file consolidation matters on their behalf.

附件 6
Annex 6

自然人并档确认表

Confirmation Form for Natural Person’s File Consolidation

申请人：Applicant:

日期：Date:

纳税人识别号 Taxpayer Identification Number	纳税人姓名 Name of Natural Person Taxpayer	身份证件类型 ID type	身份证件号码 ID No.	证件有效期 Certificate Validity	
(主档案) (Main File)					
(被并档案) (Consolidated File)					
申请人情况说明 Applicant’s Description	申请人签名：日期： Applicant:(Signature): Date:				
调查情况说明 Investigation description	受理人：日期： Handling person: Date:				
审批意见 Approval Opinion	审批人：日期： Approver: Date:				

温馨提示：为保障纳税人的合法权益，确保合并身份信息正确，请提供申请并

档身份信息的证明材料以协助税务机关核实身份。提供的所有材料的真实性由您负责！

Notes: In order to protect the legitimate rights and interests of taxpayers and ensure that the consolidated identity information is accurate, please provide supporting evidence in application of consolidating identity information to assist the tax authorities to verify the identity. You shall be responsible for the authenticity of all materials provided.