

外国商务人士在华 工作生活指引

(2024 年版)

商务部 工业和信息化部 人力资源社会保障部
文化和旅游部 国家税务总局 国家金融监督管理总局
国家移民管理局 中国民用航空局
国家外汇管理局 国家铁路集团

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前言

为便利外国商务人士在华工作生活，商务部会同相关部门汇编了《外国商务人士在华工作生活指引》（2024年版），分为注意事项、日常生活服务、在华停居留服务、在华工作相关服务四部分，涵盖办理住宿、通信卡、银行卡、居留许可证、工作许可证、社会保险、开通移动支付、乘坐交通工具、缴纳个人所得税等事项，供外国商务人士在华工作生活参考使用。今后，我们将根据相关政策和办理流程的调整，每年更新一次《外国商务人士在华工作生活指引》。

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注意事项

一、来华入境后，需要尽快办理住宿登记

(一) 若入住酒店，可由酒店办理。

持有效护照或其他国际旅行证件在酒店前台办理。

(二) 若入住其他地方，须在 24 小时内向居住地派出所申报。

携带有效护照或其他国际旅行证件、租房合同或房产证到居住地派出所办理。

二、在华工作生活期间，需要关注以下事项

(一) 关注签证有效期。

持签证入境，计划在中国境内工作、生活的，自入境之日起 30 日内根据条件换成居留许可；若需要延长签证停留期限的，应当在签证注明的停留期限届满 7 日前向停留地县级以上地方人民政府公安机关出入境管理部门申请，按照要求提交申请事由的相关材料。

(二) 关注居留许可有效期。

居留许可期满后继续停留的，需在有效期满前 30 日申请延期。持有效居留许可，若更换新护照或其他居留证件登记事项发生变动的，需在 10 日内到公安机关出入境管理部门申请办理信息变更。

(三) 关注工作许可有效期。

1、外国人在中国境内工作应当取得工作许可。来华工作 90 日（含 90 日）以下的，持《外国人工作许可通知》向中国驻外使（领）馆申请 Z 字签证，按照签证标注的时间在华工作。来华工作 90 日以上的，持《外国人工作许可通知》向中国驻外使（领）馆申请 Z 字签证，入境后 30 日内向工作单位所在地外国人来华工作管理部门申领《外国人工作许可证》，按照标注的有效期在华工作。

2、《外国人工作许可证》有效期届满 30 日前，应当向工作单位所在地外国人来华工作管理部门提出延期申请。

3、若个人信息（姓名、护照号、职务）等事项发生变更的，应自变更事项发生之日起 10 个工作日内，向工作单位所在地外国人来华工作管理部门申请变更。

（四）其他注意事项。

- 1、在中国社交平台留言需遵守中国法律法规。
- 2、养狗、猫等宠物要遵守相关规定。
- 3、请勿拍摄军事设施，包括国家直接用于军事目的的建筑、场地和设施。

三、在华工作生活快速获取帮助事项

人身或财产收到侵害时，请拨打 110。

发现火灾时，请拨打 119。

需要急救时，请拨打 120。

护照遗失时，请立即向遗失地派出所报失。

日常生活服务

一、办理通信卡

（一）携带护照或外国人永久居留身份证，到中国电信、中国移动、中国联通、中国广电等电信企业的营业厅申请办理手机 SIM 卡，开通移动通信服务。

（二）移动通信服务套餐通常包括通话时间、数据流量等。不同的运营商会根据客户的需求推出不同的套餐，用户可根据需要选择合适的套餐。

注：流量通常是有限的。如果您的套餐包含流量少，可以在不使用网络时关闭上网功能。如果您需要使用大量流量，建议咨询电信运营商选择合适的流量套餐。

二、办理银行卡

（一）携带护照或外国人永久居留身份证、国内手机号到商业银行的营业厅办理（不同商业银行具体要求会有所差异，详询营业厅客户经理）。

（二）填写开户申请表办理银行卡。

（三）收到银行卡后，及时到 ATM 机上进行密码验证或修改。建议在办理银行卡时下载相应银行的网上银行 APP。

（四）妥善保管好自己的银行卡，以免遗失、被他人或不法分子盗用。如丢失，需及时向相应银行挂失。

三、开通移动支付

（一）使用手机下载安装微信或支付宝 APP，根据 APP 指引注册，输入国外或国内手机号等信息。

（二）打开 APP，绑定带有万事达（Mastercard）、维萨（Visa）、日本信用卡（JCB）、大来卡（Diners Club）、发现卡（Discover）等标识的国际银行卡；或带有银联（Union Pay）标识的国内银行卡。

（三）支付时打开 APP，扫描商家收款二维码或向商家出示支付二维码。

绑定国际银行卡注意事项：

1、使用支付宝（Alipay）、微信（Wechat）发起连接国际银行卡，需得到国外发卡行的授权同意，部分发卡行由于系统无法识别连接信息，会拒绝绑

定的请求，建议联系发卡行客服或改用国内银行卡。

2、使用支付宝、微信绑定国际银行卡扫码支付，单笔金额不超过 200 元人民币，用户无需支付额外手续费；单笔金额超过 200 元人民币，用户需要按照交易金额的 3% 支付服务手续费。

3、支付宝、微信对绑定国际银行卡的消费限额为每年不超过 5 万美元，单笔不超过 5000 美元。建议绑定国际银行卡的用户结合应用场景使用移动支付。

（四）使用 AlipayHK、Wechatpay HK（中国香港特别行政区）、mPay（中国澳门特别行政区）、Kakao Pay（韩国）、Touch' n Go eWallet（马来西亚）、HiPay（蒙古国）、Changi Pay（新加坡）、华侨银行（新加坡）、Naver Pay（韩国）、Toss Pay（韩国）、TrueMoney（泰国）的电子钱包用户，可使用上述钱包在中国内地直接扫码支付。

四、办理外汇兑换

（一）入境前，境外来华人员可在相关国家或地区，提前兑换人民币现钞后携带入境（出入境每人每次携带的人民币限额为 20000 元）。

（二）入境后，可在国际机场、陆路口岸、港口等入境口岸所在地的商业银行网点柜台、外币兑换机构、自助兑换机进行兑换，也可通过 ATM 机使用国际银行卡提取人民币现钞。

五、乘坐交通工具

（一）火车。

■ 购票

1、使用证件。外国旅客通过车站售票窗口、铁路车票销售代理人的售票处或列车上购票、补票时，可以使用的有效身份证件包括：外国人永久居留身份证、外国人护照、外国人出入境证、海员证、中国公安机关出入境管理部门出具的外国人签证证件受理回执、护照报失证明、各国驻华使领馆签发的临时性国际旅行证件（附具中国公安机关出入境管理部门签发的有效签证或者停留证件）。通过 12306 网站、12306 APP、订票电话购票时，可以使用外国人永久居留身份证和外国人护照。通过自动售票机购票时，可以使用外国人永久居留身份证。

2、身份核验。为确保旅客运输安全有序，铁路运营公司按照有关规定实

行实名制售票，外国旅客购票前需完成身份核验。一是登录 12306 英文版网站或 12306 APP，按照系统提示填写姓名、国籍、证件号码等信息，由系统自动完成身份核验。也可选择在线提交护照信息页照片，由后台进行人工核验。二是携带本人有效护照到铁路车站售票窗口办理身份核验。

3、购票。完成身份核验后，外国旅客即可购买车票。一是通过 12306 英文版网站或 12306 APP 在线购票，可使用支付宝、微信、银联银行卡支付票款。二是在铁路车站售票窗口购票，可使用现金、支付宝、微信、银联银行卡支付票款。部分铁路车站还可使用自助售票机购票。

■ 改签

外国旅客可通过 12306 英文版网站、12306APP、铁路车站售票窗口办理改签。

■ 退票

外国旅客可通过 12306 英文版网站、12306APP、铁路车站售票窗口办理退票。根据退票取消时间可能会产生手续费。

■ 进出站与乘车

持购票时所使用的有效身份证件原件，通过自动闸机或有工作人员辅助的通道进站、出站，配合完成乘车途中的车票核验。

详情请登录中国铁路 12306 网站或中国铁路 12306 手机客户端获知相关规则，也可拨打中国铁路客户服务电话（12306）咨询。

12306 网站网址：<https://www.12306.cn/en/index.html>

（二）飞机。

外国旅客在国内乘坐飞机可选择在航空公司官方 APP、航空公司小程序等购票平台在线预订飞机票。

■ 购票

1、通过航空公司官方 APP、小程序购票，可采用支付宝、微信、银联银行卡支付。

2、在机场窗口购票，可以使用现金、微信、支付宝、银行卡支付票款，具体以航空公司规定为准。

■ 改签和退票

外国旅客可通过购票平台或机场窗口进行改签或退票。改签或退票可能产生费用，具体以航空公司规定为准。

（三）地铁。

目前，中国共有 55 个城市开通地铁。外国乘客可到地铁站办理乘车卡，或使用支付宝 APP 乘坐地铁。

1、在地铁站售票窗口或自助售票机购买单次乘车卡，经常乘车可持护照到地铁站售票窗口办理一卡通。购卡可使用现金、微信、支付宝支付。

2、打开手机支付宝 APP，点击出行，选择所在城市，核验身份信息通过后，获取地铁卡二维码。出示二维码扫描后即可进出地铁站。

（四）公交。

外国乘客可选择支付现金、办理公交卡、使用支付宝 APP 乘坐公交。

1、支付人民币现金乘坐公交车。公交车通常不设找零，乘客需提前备好零钱。

2、携带护照到公交公司营业网点办理公交卡，购卡可使用现金、微信、支付宝支付。

3、打开支付宝 APP，点击“出行”，选择所在城市，核验身份信息通过后，获取公交二维码。上下公交车需扫描公交二维码。

（五）网约车。

外国乘客可使用支付宝、微信和滴滴出行专用 APP 预约网约车。

1、打开支付宝 APP，点击“出行”，选择“打车”，分别输入上车地址和目的地，即可预约。

2、打开微信 APP，点击“我”，选择“服务”，下拉点击“出行服务”或“滴滴出行”，分别输入上车地址和目的地，即可预约。

3、下载滴滴出行专用 APP，支持使用国外手机号、银行卡注册，注册完成后即可使用网约车服务。打开 APP，确认上车地区和目的地，选择喜欢的服务（快车、出租车、优享车、豪华车），即可预约。

（六）租车。

租车可选择国际机场、市区租车网点现场租车，也可使用租车 APP 或使用支付宝、微信搜索“租车小程序”，注册登记后预约租车。

1、外国客户租车，需要携带护照或外国人永久居留身份证、中国有效驾驶证、国际 / 国内信用卡。

注：第一次租车需至少提前 1 个工作日核验身份证件信息。

2、外国客户申领中国驾驶证，需携带护照、境外驾驶证及其中文翻译文本、近期一寸彩色照片（半身免冠正面白底）等材料，到公安交管服务大厅申领小型汽车临时驾驶许可。对入境短期停留的，可申领有效期为 3 个月的临时驾驶许可；停居留时间超过 3 个月的，有效期可延长至不超过 1 年。有效期内可多次入境使用，无需重新申请。

注：目前，中国与法国、塞尔维亚、比利时、阿联酋签署驾照互认换领协议，准许持有上述国家驾驶证的人员在境内直接驾车或者免试换领驾驶证。

六、办理住宿

外国旅客可通过携程国际版 Trip.com APP 在线预订或者通过电话等方式预约酒店。

（一）住宿酒店需提供护照、外国人永久居留身份证等有效证件在酒店前台进行登记。

（二）到店支付方式可选择现金（人民币）、银行卡、支付宝、微信。使用银行卡支付请提前咨询是否接受 Mastercard、Visa 等国际银行卡。部分酒店支持 Apple Pay 和 PayPal 等支付方式，支付前请提前咨询。

在华停居留服务

七、办理签证延期

对持签证入境的外国人，因原入境事由尚未终止或者因其他正当事由需要在签证停留期限届满后继续停留且无需变更签证种类的，可以延长停留期限。

办理签证延期需以下材料：

（一）有效护照或者其他国际旅行证件；

（二）填写外国人签证证件申请表，交一张近期小二寸（33×48mm）白底彩色免冠证件照片（可现场免费拍照）；

（三）与申请事由相关的证明材料；

（四）其他应当履行的手续和提交的证明材料。

办理签证延期所需申请材料、办理流程及方式、收费依据及标准等具体事宜，可登陆国家移民管理局官方网站办事指引中《外国人签证延期、换发、补发审批服务指南》一栏查询，证件照片标准可在办事服务《出入境证件照片照相指引》一栏中查询，同时可在“办事机构”一栏中查询各地公安出入境管理部门受理点办公地址和联系方式。此外，还可致电 12367 服务平台咨询。

八、办理居留许可

外国人入境后，因非外交、公务事由需要在中国境内居留的，可以按照规定向公安机关出入境管理机构申请居留证件的签发、延期、换发和补发。外国人申请居留证件以及延期、换发、补发，应当由本人到公安机关出入境管理机构办理相关手续，属于国家需要的高层次人才和急需紧缺专门人才以及未满 16 周岁或者已满 60 周岁以及因疾病等原因行动不便的，可以由邀请单位或者个人、申请人的亲属、有关专门服务机构代为申请。办理居留许可需以下材料：

（一）有效护照或者其他国际旅行证件；

（二）填写外国人签证证件申请表，交一张近期小二寸（33*48mm）白底彩色免冠证件照片（可现场免费拍照）；

（三）与申请事由相关的证明材料；

（四）其他应当履行的手续和提交的证明材料。

办理居留许可所需申请材料及要求、办理流程及方式、办结时限等具体事

宜可登陆国家移民管理局官方网站办事指引中《外国人居留证件签发、延期、换发、补发服务指南》一栏查询，证件照片标准可在办事服务《出入境证件照片照相指引》一栏查询，同时可在“办事机构”一栏中查询各地公安出入境管理部门受理点办公地址和联系方式。此外，还可致电 12367 服务平台咨询。

国家移民局网站网址为：<https://www.nia.gov.cn>

在华工作相关服务

九、申请工作许可

外国人申请工作许可需以下材料：

- （一）填写完整的《外国人来华工作许可申请表》；
- （二）工作资历证明；
- （三）经附加证明书（已加入《取消外国公文书认证的公约》的国家）或我驻外使领馆认证的最高学位（学历）证书或相关批准文书、职业资格证明；
- （四）无犯罪记录证明；
- （五）体检证明；
- （六）聘用合同或任职证明（包括跨国公司派遣函）；
- （七）申请人护照或国际旅行证件；
- （八）申请人 6 个月内正面免冠照片；
- （九）随行家属相关证明材料；
- （十）其他相关材料。

办理方式及地点：由工作单位线上提交申请，各地外国人来华工作服务窗口办理。

十、办理社会保险

外国人在华工作，应按照《中华人民共和国社会保险法》和《在中国境内就业的外国人参加社会保险暂行办法》有关规定，参加社会保险。

参保对象

- （一）合法工作依法获得《外国人工作许可证》和外国人居留证件，以及持有外国人永久居留身份证的外国人。
- （二）与中国境内工作单位签订劳动合同并且由工作单位发放工资的；或者与国外公司签订合同被派遣来华工作，并由中国境内工作单位发放工资的。
- （三）年龄在就业年龄范围内（男 60 周岁、女 55 周岁前）。

参保缴费

- （一）新参保人员在中国境内工作的，从在中国境内就业开始之月起参保缴费；

（二）外国人士参保险种的缴费基数、缴费比例按缴存地中国籍参保人员标准执行。

互免规定

根据人力资源社会保障部网站信息，中国与德国、韩国、丹麦、加拿大、芬兰、瑞士、荷兰、法国、西班牙、日本、塞尔维亚、卢森堡等国家签署有社会保障协定。具有与中国缔结社会保障协定国家国籍的人员，可按协定免除其规定险种在规定期限内的缴费义务。

办理地点：工作所在地政务服务大厅或人社局服务大厅。

人力资源社会保障部网站网址：<http://www.mohrss.gov.cn>

十一、缴纳个人所得税

居民与非居民身份

外国人士在中国境内有住所，或者无住所而一个纳税年度内在中国境内居住累计满 183 天的，为中国税收居民，居民个人从中国境内和境外取得的所得，依照中国个人所得税法及相关规定缴纳个人所得税。

在中国境内无住所又不居住，或者无住所而一个纳税年度内在中国境内居住累计不满 183 天的个人，为非居民个人。非居民个人从中国境内取得的所得，依照中国个人所得税法及相关规定缴纳个人所得税。

综合所得汇算清缴申报

外国人士为中国税收居民的，纳税年度内取得工资薪金、劳务报酬、稿酬、特许权使用费等四项综合所得，在取得所得的次年 3 月 1 日至 6 月 30 日内填报《个人所得税年度自行纳税申报表》及相关资料，向税务机关办理个人所得税综合所得汇算清缴。符合下列条件之一的外国人士，可免于办理汇算清缴：

- （一）符合税收政策规定的汇算清缴豁免申报条件；
- （二）已预缴税额与汇算清缴应纳税额一致；
- （三）符合汇算清缴退税条件但不申请退税。

如果外国人士不了解自己是否需要办理汇算清缴，可至当地税务机关办税服务厅咨询有关政策并寻求帮助。

办理方式：纳税人可至当地政务服务大厅或税务机关办税服务厅办理，也可下载手机个人所得税 APP 或通过自然人电子税务局网页端办理。外国人士首次使用个人所得税 APP 或自然人电子税务局网页端的，需要到当地办税服

务厅申请获取注册码，纳税人可以咨询办税服务厅获取帮助。

外国人士为非居民个人的，不办理综合所得汇算清缴。

国家税务总局网站自然人电子税务局网址：<https://etax.chinatax.gov.cn>

享受税收协定待遇

中国的避免双重征税协定网络已覆盖 114 个国家（地区）。按协定规定可以享受减税或免税待遇的外国人士，可自行判断符合享受协定待遇条件，在自行申报或通过扣缴义务人扣缴申报时自行享受协定待遇，有关资料留存备查。协定详情请参考国家税务总局网站税收条约栏目。

国家税务总局网站税收条约栏目网址：https://www.chinatax.gov.cn/chinatax/n810341/n810770/common_list_ssty.html

外国商务人士在华 工作生活指引

商务部 工业和信息化部 人力资源社会保障部
文化和旅游部 国家税务总局 国家金融监督管理总局
国家移民管理局 中国民用航空局
国家外汇管理局 国家铁路集团

A GUIDE TO WORKING AND LIVING IN CHINA AS BUSINESS EXPATRIATES

(2024 EDITION)

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

A Guide to Working and Living in China as Business Expatriates

(2024 EDITION)

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

Foreword

To facilitate foreign business expatriates working and living in China, the Ministry of Commerce of the People's Republic of China, in collaboration with relevant departments, has compiled *A Guide to Working and Living in China as Business Expatriates (2024 Edition)*. It includes four parts, Notes, Daily Life Services, Services for Stay and Residence in China, and Relevant Services for Work in China, covering matters such as residence registration, SIM card, bank card, residence permit, work permit, social insurance, mobile payment, transportation, payment of individual income tax, and etc. We will update the Guidelines on an annual basis pursuant to changes in relevant policies and procedures.

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Notes

I. Residence registration needs to be completed after entry into China as soon as possible

(I) For foreigners staying in a hotel, residence registration can be handled by the hotel.

Foreigners can register residence by presenting a valid passport or other international travel documents at the hotel reception.

(II) Foreigners, who stay elsewhere, need to register residence at the local police station within 24 hours after arrival.

Foreigners can register your residence at the local police station by presenting a valid passport or other international travel documents, along with the rental contract or immovable property rights certificate.

II. Matters requiring special attention when foreigners work and live in China

(I) Validity period of visa.

Foreigners, who enter China with a visa and plan to work and live in China, need to apply for a residence permit within 30 days from the date of entry according to relevant requirements. If an extension of the duration of stay specified in the visa is required, the application should be submitted to the exit and entry administration authority of the public security organ of the local people's government at or above the county level in the place of residence, at least 7 days before the expiration of the

duration of stay specified in the visa, with the relevant materials relating to the purpose of the application.

(II) Validity period of residence permit.

Foreigners, who need to stay in China after the expiration of residence permits, shall apply for an extension 30 days before the expiration. Foreigners, who hold a valid residence permit and have changed passport or had other items on the residence permit changed, shall apply to the exit and entry administration authority of the public security organ for information change within 10 days from the date the changes occur.

(III) Validity period of work permit.

1. Foreigners working within China should obtain a work permit. Those who work in China for no more than 90 days shall apply for a Z visa from the Chinese embassy (consulate) with the *Notification Letter for Foreigner's Work Permit*, and work in China within the time indicated on the visa. Those who work in China more than 90 days shall apply for a Z visa from the Chinese embassy (consulate) with the *Notification Letter for Foreigner's Work Permit*, and apply to the administration department of foreigners working in China where the employer is located for a *Foreigner's Work Permit* within 30 days from the date of entry, and work in China within the validity period of the work permit.

2. An application for extension shall be submitted to the administration

department of foreigners working in China where the employer is located 30 days before the expiration of the *Foreigner's Work Permit*.

3. In case of any change in personal information (name, passport number, and position), an application for change shall be submitted to the administration department of foreigners working in China where the employer is located within 10 working days from the date the changes occur.

(IV) Others.

1. Foreigners must abide by the laws and regulations of China when writing comments on social media in China.

2. Foreigners must comply with relevant regulations when keeping dogs, cats, and other pets.

3. Foreigners are not allowed to photograph military installations, including buildings, sites, and facilities directly used by China for military purposes.

III. How to get help in case of emergencies

In case of personal assault or property crimes, please call 110.

In case of fire, please call 119.

In case of first aid, please call 120.

In case of passport loss, please report it to the local police station immediately.

Daily Life Services

I. SIM card

(I) Foreigners can bring your passports or Foreign Permanent Resident ID Cards to the service offices of telecom operators such as China Telecom, China Mobile, China Unicom, and China Broadnet, to apply for a SIM card and activate mobile communication services in China.

(II) The mobile communication service plans usually include call time and data. Different operators will provide different service plans according to customers' needs, and users can choose the appropriate one.

Note: The plans often offer a limited amount of data. You can disable internet access when not using internet services if the data offered is little. Or, you are suggested to consult the telecom operator for an appropriate data plan if you need to use a large amount of data.

II. Bank card

(I) Foreigners can bring your passports or Foreign Permanent Resident ID Cards, and mobile phone numbers in China to the business offices of commercial banks to apply for a bank card (please consult the customer manager of the business office for specific requirements).

(II) Foreigners shall fill in the account opening application form before applying for a bank card.

(III) After receiving the bank card, foreigners shall verify or modify the password on the ATM in time. It is

recommended to download the mobile banking APP of the corresponding bank when applying for a bank card.

(IV) Foreigners shall keep the bank cards secure, to avoid loss or unauthorized use by others or criminals. In case of card loss, please report it to the corresponding bank in time.

III. Mobile payment

(I) Foreigners can download and install WeChat or Alipay APPs and follow the instructions to input foreign or Chinese mobile phone numbers for account registration.

(II) Foreigners can bind the APP with international bank cards with the Mastercard, Visa, JCB, Diners Club, and Discover logos or Chinese bank cards with the logo of UnionPay.

(III) Foreigners can scan the collection QR code or show the payment QR code when making payments.

Notes for binding international bank cards:

1. When binding an international bank card to Alipay or WeChat, it is necessary to obtain authorization from the foreign issuing bank. However, some issuing banks may reject the binding request due to their system's inability to recognize the connection information. In such cases, it is advisable to contact the issuing bank's customer service center or consider using a Chinese bank card instead.

2. When using Alipay or WeChat for QR code payments through the bound

international bank card, users are not required to pay an additional service fee if the transaction amount does not exceed RMB200; or, users need to pay a service fee at 3% of the transaction amount if the amount exceeds RMB200.

3. Alipay and WeChat have set transaction limits for bound international bank cards, with an annual limit of USD50,000 and a single transaction limit of USD5,000. It is recommended that users who have bound international bank cards to the APPs consider your specific use cases before using mobile payment.

(IV) Users of AlipayHK, Wechatpay HK (HKSAR), mPay (Macao SAR), Kakao Pay (Republic of Korea), Touch'n Go eWallet (Malaysia), HiPay (Mongolia), Changi Pay (Singapore), OCBC (Singapore), Naver Pay (Republic of Korea), Toss Pay (Republic of Korea), and TrueMoney (Thailand) can make QR code payments through these e-wallets in the Chinese mainland.

IV. Exchange of foreign currencies

(I) Overseas visitors to China can exchange foreign currencies for RMB cash in advance in relevant countries or regions before bringing it into China (each visitor is allowed to take up to RMB20,000 in cash in or out of the country).

(II) Overseas visitors to China can exchange foreign currencies for RMB cash at commercial bank branches, money changers, and self-service currency exchange machines at international airports, land ports, ports, and other entry ports, or withdraw RMB cash using international bank cards at ATMs.

V. Transportation

(I) Train.

■ Ticket purchase

1. Using identification documents.

Foreign travelers can use the following valid identification documents when purchasing tickets or paying for the extended trip at the railway station's ticket office and ticket agents, or on trains:

(1) Foreign Permanent Resident ID Card;

(2) Passport;

(3) Foreigner's exit-entry permit;

(4) Seafarer's Certificate;

(5) Receipt of acceptance of a visa application issued by the exit and entry administration authority of the public security organs of China;

(6) Passport loss report certificate;

(7) Temporary international travel document issued by embassies and consulates in China (with valid visas or stay certificates issued by the exit and entry administration authority of the public security organs of China attached).

Foreign travelers can use your Foreign Permanent Resident ID Cards and passports to purchase tickets through the 12306 website, 12306 APP, or booking hotline. Foreign travelers can also use your Foreign Permanent Resident ID Cards to purchase tickets at the self-service machines.

2. Identity verification. To ensure safe and orderly passenger transport, China's railway operator implements real-name ticketing according to relevant regulations. Foreign travelers must complete identity verification before purchasing tickets.

(1) You can log in to the 12306

website or APP to fill in your name, nationality, ID number, and other information following the instructions. The system will automatically complete identity verification. Or, you can upload a photo of the passport information page for manual verification.

(2) You can also take valid passports to the ticket office at the railway station for identity verification.

3. Ticket purchase. After the identity verification, foreign travelers can purchase tickets.

(1) You can purchase tickets online through the 12306 website or APP and pay with Alipay, WeChat, or UnionPay bank cards.

(2) You can also purchase tickets at the ticket office at the railway station and pay in cash or by Alipay, WeChat, or UnionPay bank cards. Some railway stations also have self-service machines for ticket purchase.

■ Ticket change

Foreign travelers can change your tickets at the 12306 website and APP, or the ticket office at the railway station.

■ Ticket refund

Foreign travelers can cancel your tickets at the 12306 website and APP, or the ticket office at the railway station. Service fees may be incurred depending on the time of cancellation.

■ Railway station entry/exit and train boarding

Foreign travelers can enter and exit the railway station through automatic or manual ticket check gates with the original valid identification documents used when buying tickets, and cooperate to complete ticket verification on the way.

For details of relevant rules, please

visit the 12306 website or APP, or call China Railway customer service hotline (12306) for consultation.

12306 website address: <https://www.12306.cn/en/index.html>

(II) Airplane.

Foreign travelers can book tickets online on the airline's official APP and WeChat mini program, or other ticketing platforms.

■ Ticket purchase

(1) You can buy tickets on the airline's official APP and WeChat mini program and pay with Alipay, WeChat, or UnionPay bank cards.

(2) You can also buy tickets at the airport and pay in cash or by WeChat, Alipay, or bank cards following the regulations of the airline.

■ Ticket change and refund

Foreign travelers can change or refund your tickets through the ticketing platform or at the airport. Fees may be incurred, which is subject to the regulations of the airline.

(III) Metro.

A total of 55 cities in China have metro lines. Foreign travelers can apply for metro passes at the metro station or use the Alipay APP to take the metro.

1. Foreign travelers can buy single-journey tickets at the ticket office or self-service machines at the metro station. Frequent travelers can apply for metro passes at the ticket office with your passports. You can make payments in cash or by WeChat or Alipay.

2. Foreign travelers can open the Alipay APP on your mobile phones, click on "Transport", and select "City". After completing identity verification, you will obtain a QR code for the metro pass. You

can enter and exit the metro station by having the QR code scanned.

(IV) Bus.

Foreign travelers can pay in cash or by bus cards or the Alipay APP to take the bus.

1. Foreign travelers can pay in cash (RMB) to take buses. Buses usually do not provide change, so travelers need to prepare small change in advance.

2. Foreign travelers can take your passports to the service outlets of the bus companies to buy bus cards. Payment for the cards can be made in cash or by WeChat or Alipay.

3. Foreign travelers need to open the Alipay APP, click on "Transport", and select "City". After completing identity verification, you will obtain a QR code for public travel. You need to have the QR code scanned when getting on and off the bus.

(V) Online ride-hailing services.

Foreign travelers can use Alipay or WeChat to book online ride-hailing services.

1. Foreign travelers can open the Alipay APP, click on "Transport", select "Taxi", and enter both the pickup location and the destination to book a ride-hailing service.

2. Foreign travelers can open the WeChat APP, click on "Me", select "Services", scroll down and click on "Mobility" or "Ride Hailing", and enter both the pickup location and the destination to book a ride-hailing service.

3. Download Didi-Greater China APP, which supports foreigners to use foreign mobile phone numbers and international credit cards to register, and book online ride-hailing services once registered.

Open Didi-Greater China APP, confirm the pickup location and the destination, select the preferred services(Express, Taxi, Premier, Luxe), and book a ride-hailing service.

(VI) Car leasing services.

Foreign travelers can rent cars at international airports and downtown service outlets. You can also use car leasing APPs or search for "mini programs for car leasing" on Alipay or WeChat. Once registered, you can make a reservation for car leasing.

1. Foreign travelers who are going to rent cars need to bring your passports or Foreign Permanent Resident ID Cards, valid Chinese driver's licenses, and international or domestic credit cards.

Note: Foreign travelers renting a car for the first time need to have your identity document information verified at least one working day in advance.

2. Foreign travelers applying for Chinese driver's licenses must take your passports, overseas driver's licenses with a Chinese translation, recent one-inch half-length, bareheaded, full-faced color photos against white background, and other necessary documents to public security traffic management service halls to apply for *Provisional Driving Permits* for compact cars. Foreigners who enter China for a short-term stay can apply for *Provisional Driving Permits* with a validity period of 3 months. For those who intend to stay longer than 3 months, the validity period can be extended to a maximum of one year. The permits can be used whenever the holders reenter China during the validity period without the need for reapplication.

Note: China has signed agreements

for mutual recognition and exchange of driver's licenses with France, Serbia, Belgium, and the United Arab Emirates. This allows individuals holding driver's licenses from the aforementioned countries to drive in China or obtain Chinese driver's licenses without taking a test.

VI. Accommodation

Foreign travelers can make hotel reservations online through the Trip.com APP or via telephone or other means.

(I) Foreign travelers who are going to stay in hotels are required to present your passports, Foreign Permanent Resident ID Cards, and other valid identification documents for registration at the hotel reception.

(II) The available payment methods at the hotel include cash (RMB), bank card, Alipay, and WeChat. If foreign travelers wish to pay with bank cards, you need to inquire in advance if Mastercard, Visa, or other international bank cards are accepted. Some hotels accept such payment methods as Apple Pay and PayPal; foreign travelers need to inquire in advance before making a payment.

Services for Stay and Residence in China

VII. Visa extension

For foreigners entering China with a visa, if the original reason for entry has not yet been terminated or if for other legitimate reasons that require you to stay beyond the expiration date specified in the visa without the need to change the type of visa, you may apply for extending the visa. Documents required for visa extension are as follows:

(I) Valid passports or other international travel documents;

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

(III) Supporting documents concerning the reason for the visa extension application;

(IV) Supporting documents concerning other relevant procedures.

For the application documents required for visa extension, processing procedures and methods, fee basis and standards, etc, you can visit the official website of China's National Immigration Administration and refer to the *Guide on Visa Extension, Change and Reissuance for Foreigners* under "Services", the requirements for the photos for travel documents can be found in the *Guidelines for Travel Documents Photographs* in the "Services" section. Additionally, you can find the office address and contact information of local exit-entry reception halls in "Office Enquiries" under "Services". You can also dial 12367 for further information.

VIII. Residence permit

Foreigners who, after entering China, need to reside within the territory of the country due to reasons other than diplomatic or official matters shall apply for a residence permit and its extension, change or re-issuance in person at the exit and entry administration authority of China's public security organs to complete relevant formalities. For a foreigner who is a high-level talent or urgently-needed professional, or is under 16 years old or over 60 years old, or with disabilities due to illness or other reasons, the inviting entity/individual, families or relatives of the applicant or a specialized service agency may file the application on behalf of the applicant. Documents required for residence permit application are as follows:

(I) Valid passports or other international travel documents;

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

(III) Supporting documents concerning the reason for the residence permit application;

(IV) Supporting documents concerning other relevant procedures.

For the application materials and requirements, the basic process and method of handling, the time limit and other specific details about residence permit application, foreigners can visit the official website of China's National

Immigration Administration and refer to the *Service Guide on Issuance of Residence Permit for Foreigners* under "Services", the requirements for the photos for travel documents can be found in the *Guidelines for Travel Documents Photographs* in the "Services" section. Additionally, you can find the office address and contact information of local exit-entry reception halls in "Office Enquiries" under "Services". You can also dial 12367 for further information.

Website address of the National Immigration Administration: <https://www.nia.gov.cn>

Relevant Services for Work in China

IX. Work permit

Documents required for foreigners to apply for work permit are as follows:

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

(II) Supporting documents concerning work qualifications;

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

(IV) Certificates of no criminal record;

(V) Physical health examination certificates;

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

(VII) The applicants' valid passports or other valid international travel documents;

(VIII) The applicants' bareheaded, full-faced photos taken within 6 months;

(IX) Relevant supporting documents of the accompanying family members;

(X) Other relevant materials as may be required.

The method and place of handling: online applications submitted by the employers; local service centers for foreigners working in China.

X. Social insurance

Foreigners who work in China shall access social security in accordance with

the relevant provisions of the *Social Insurance Law of the People's Republic of China* and the *Interim Measures for Social Insurance System Coverage of Foreigners Working within the Territory of China*.

Eligible individuals

(I) Individuals who are legally employed in China and have legally obtained the *Foreigner's Work Permits*, residence permits for foreigners, and Foreign Permanent Resident ID Cards.

(II) Individuals who have signed labor contracts with domestic employers in China and are paid by the employers, or those who have signed contracts with foreign companies and are dispatched to work in China, with your salaries paid by the domestic employers.

(III) Individuals in the employment age (males aged 60 or below; females aged 55 or below).

Insurance payment

(I) If individuals who work within the territory of China just accessed social security, you shall pay the premiums from the month when you start to work in China;

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

Mutual exemption provisions

According to the website of the Ministry of Human Resources and Social Security of the People's Republic of China, China has signed social security agreements with many countries

including Germany, Republic of Korea, Denmark, Canada, Finland, Switzerland, the Netherlands, France, Spain, Japan, Serbia, and Luxembourg. Individuals who hold the nationality of a country that has concluded a social security agreement with China may be exempt from the obligation to pay insurance premiums for specified periods as stipulated in the agreement.

Places for handling social insurance: Government service halls or the service halls of bureaus of human resources and social security in the locality where the applicants work.

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

XI. Payment of individual income tax

Residents and non-residents

An individual who is domiciled in China, or an individual who is not domiciled in China but has resided in China for an aggregate of 183 days or more within a tax year, shall be regarded as a resident individual. Income received by a resident individual from within China or overseas shall be subject to individual income tax pursuant to the provisions of the Individual Income Tax Law of the People's Republic of China.

An individual who is not domiciled in China and does not reside in China, or an individual who is not domiciled in China but has resided in China for less than an aggregate of 183 days within a tax year, shall be regarded as a non-resident individual. Income received by a non-resident individual from within China shall be subject to individual income

tax pursuant to the provisions of the Individual Income Tax Law of the People's Republic of China.

Annual reconciliation for comprehensive income

Foreign nationals, who are tax residents of China and obtain comprehensive incomes from salary and wages, remuneration for personal services, author's remuneration and royalties in a tax year, shall fill in the *Annual Individual Income Tax Return for Self-Filing* and associated forms within the period from March 1 to June 30 of the following year, and do the annual tax reconciliation with the tax authority. Foreign nationals who meet one of the following conditions shall be exempted from the annual reconciliation of individual income tax:

(I) The conditions specified in the tax policy for exemption from the annual reconciliation are met;

(II) The amount of tax withheld matches with the amount of the tax payable;

(III) The conditions for refunding are met, but the claim of tax refunds is waived.

If foreign nationals are unsure whether the annual reconciliation needs to be done, they can seek guidance regarding relevant policies and assistance from the taxpayer service halls of local tax authorities.

Settlement channels: Local government service halls or tax authorities' taxpayer service halls, Individual Income Tax APP, and the Natural Person E-Tax Platform. Foreign nationals need to visit the local taxpayer service halls to apply for a registration

code before the first-time use of the Individual Income Tax APP or the Natural Person E-Tax Platform. Taxpayers can seek assistance from taxpayer service halls.

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

Website address of the Natural Person E-Tax Platform: <https://etax.chinatax.gov.cn>

Enjoying preferential treatment under tax treaties

China has signed agreements on avoidance of double taxation with 114 countries (regions). Foreign nationals who are eligible for tax reductions or exemptions may judge by themselves the conditions for enjoying such treatment. They can choose to enjoy the treatment upon self-filing or through withholding agents, and relevant documentation shall be retained for future inquiries. For details of the agreements, please refer to the tax treaty section on the website of the State Administration of Taxation.

Website address of tax treaty section: https://www.chinatax.gov.cn/chinatax/n810341/n810770/common_list_ssty.html

A GUIDE TO WORKING AND LIVING IN CHINA AS BUSINESS EXPATRIATES

MINISTRY OF COMMERCE,
MINISTRY OF INDUSTRY AND INFORMATION TECHNOLOGY,
MINISTRY OF HUMAN RESOURCES AND SOCIAL SECURITY,
MINISTRY OF CULTURE AND TOURISM,
STATE TAXATION ADMINISTRATION,
NATIONAL FINANCIAL REGULATORY ADMINISTRATION,
NATIONAL IMMIGRATION ADMINISTRATION,
CIVIL AVIATION ADMINISTRATION OF CHINA,
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