

A Brief Guidance to the Revised Individual Income Tax

Law for Non-resident Individual

非居民个人所得税政策简明指引

Part 1 Changes of the Revised Individual Income Tax Law Concerning Foreigner

个税涉外内容变化

On August 31st, 2018, the Individual Income Tax Law (IIT) amendment was finally passed by the National People's Congress of the PRC, and it has come into effect since January 1st, 2019. The IIT law amendment introduced a basket of new changes that affect each level of the IIT system.

In 2022, the State Council has outlined that as of January 1st, parents' individual taxable income can be reduced by total of 1000 yuan per month for each children under the age of 3. The implement of this policy is an overall link with the current 6 special additional deductions of the individual income tax. It helps reduce the burden of raising children.

To facilitate the understanding of the IIT law concerning non-domiciled individuals and provide better tax service, Gansu Provincial Tax Service of State Taxation Administration has summarized the following information.

2018年8月31日，中华人民共和国全国人民代表大会常务委员通过了“个人所得税法修正案”，并于2019年1月1日起生效。新的个人所得税修正案引入了一系列新的变化，这些变化会影响个人所得税系统。

2022年，国务院发布通知，自今年1月1日起，3岁以下婴幼儿的父母，其个人所得税可按照每名婴幼儿每月1000元的标准扣除。这一政策的实施，与当前个人所得税6项专项附加扣除政策挂钩，有助于进一步减轻纳税人养育负担。

为帮助在中国就业、生活的外籍个人了解相关政策，国家税务总局甘肃省税务局对个人所得税法中涉及到外籍个人的内容进行了如下梳理。

Part 1 Summarization of the IIT Law Concerning Foreigner

第一部分 个人所得税法涉及外籍人士内容概述

Part 2 Interpretation of 7 Special Additional Deductions Policy

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Part 3 Keynote of the Anti-tax Avoidance Rule

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Part 4 Guide to the Individual Income Tax Mobile Application

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The information in this pamphlet is for reference only. For detailed information please refer to *Individual Income Tax Law of the People's Republic of China* (Revised in 2018) and *Rules for the Implementation of the Individual Income Tax Law of the People's Republic of China* (Revised in 2018). If you have any question, please call 12366 or consult your local tax service.

本宣传册内容仅供参考，欲了解详细内容，请参照《中华人民共和国个人所得税》及《中华人民共和国个人所得税法实施条例》。如有疑问，请拨打 12366 或咨询当地主管税务机关。

Part 1 Summarization of the IIT Law Concerning Foreigner

第一部分 个人所得税法涉及外籍人士内容概述

Applicable User 适用人群



Resident

居民



Non-resident

非居民

An individual who has domicile in the territory of China or who is non-domiciled but has resided in the territory of China for 183 days or longer in a tax year will be deemed as a resident individual. A resident individual shall pay individual income tax for any income sourced within and outside the territory of China according to the provisions of the IIT law.

在中国境内有住所，或者无住所而在一个纳税年度内在中国境内居住累计满 183 天的个人为居民个人。居民个人从中国境内取得的所得，依照本法规定缴纳个人所得税。

Any individual who has no domicile and does not stay within the territory of China or who has no domicile but has stayed within the territory of China for less than 183 days in aggregates is considered as a non-resident individual shall pay individual income tax for any income sourced within the territory of China according to the provisions of the IIT law.

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满 183 天个人为非居民个人。非居民个人从中国境内取得的所得，依照本法规定缴纳个人所得税。

Comprehensive Income 综合所得



Standard Tax Deduction 基本扣除费用

Before
修改前
RMB 3,500



Now
修改后
RMB 5,000

The taxable income amount for income from salary and wages of a non-resident individual shall be the balance after deduction of RMB 5,000 from the monthly income.

非居民个人的工资、薪金所得，以每月收入额减除费用五千元后的余额为应纳税所得额。

Tax Rate Schedule 税率表

Tax bracket 级数	Monthly Taxable Income 月应纳税所得额	Tax Rate 税率	Quick Deduction 速算扣除数
1	<=3,000	3%	0
2	3,000- 12,000	10%	210
3	12,000-25,000	20%	1410
4	25,000- 35,000	25%	2660
5	35,000-55,000	30%	4410
6	55,000-80,000	35%	7160
7	>=80,000	45%	15160

Individual Income Tax Rates (Applicable to Comprehensive Income)
非居民个人所得税率（适用于综合所得）

Exemption Rule 免税规则

Before
修改前

5 full years
五年内豁免



Now
修改后

6 full years
六年内豁免

Tax Preference 税收优惠



The taxpayer can choose to enjoy policy of special additional deductions according to their own circumstances.

Once determined, the specific deduction method cannot be changed in a tax year.

纳税人可根据自身情况，选择享受个人所得税专项附加扣除。

具体扣除方式一经选定，在一个纳税年度内不能变更。

Anti-tax Avoidance Rule 反避税规则



Declaration Methods 申报方式

There are four methods for the taxpayers to file their individual income tax returns and make the payment.

目前纳税人可使用以下 4 种方式申报缴纳个人所得税。

1. Mobile Application

手机 APP

The individual income tax APP is available in main APP stores for iOS and Android system. Taxpayers can fill in the APP information related to the special additional deductions.

个人所得税 APP 可在苹果 iOS 系统和安卓系统的应用商店下载。纳税人可通过该应用填报专项附加扣除信息。

2. Official Website of Individual Income Tax System

自然人办税服务平台

The taxpayers can file their individual income tax returns on official website of local tax administration. (<https://its.gstax.gov.cn/>)

纳税人可在当地税务机关网站通过自然人办税服务平台进行个人所得税申报缴纳。

3. Withholding Client

扣缴客户端

The taxpayers can file their individual income tax returns and receive additional deductions by the withholding client.

纳税人可通过扣缴客户端进行个人所得税及专项附加扣除的申报缴纳。

4. Taxpayers Service Hall

办税服务厅

The taxpayers can file their individual income tax returns in the tax service hall of local tax administration.

纳税人可在当地税务机关办税服务厅办理个人所得税申报缴纳。

Part 2 Interpretation of Tax Reduction and Exemption Policy

减免税优惠政策解读

Special Additional Deductions
专项附加扣除



Caring for the elderly
赡养老人



Children's education
子女教育



Continuing Education
继续教育



Healthcare treatment for serious diseases
大病医疗



Mortgage interest
住房贷款利息



Housing rent
住房租金



Care Expenses for Children
Under the Age of 3
3岁以下婴幼儿照护费

Item 1 Caring for the Elderly

赡养老人

Definition: Elderly care expenses paid by a taxpayer for supporting one or more dependent(s) may be deducted at the following standard rates without exception;

Where a taxpayer is the only child, the expenses shall be deducted to the extent of RMB 2,000 per month;

If the taxpayer has siblings, the deduction should be deducted with the agreement made by the taxpayer and his/her siblings. Each of them cannot be deducted exceed RMB 1,000 per month.

Where a taxpayer is not the only child, the deductible amount of RMB 2,000 per month shall be apportioned equally among the taxpayer and his/her siblings, with no more than RMB 1,000 per month apportioned to each person. The deductible amount may be apportioned equally among the supporters or based on agreed apportionment, and it may also be based on apportionment designated by the dependent(s). Where the agreed apportionment or designated apportionment is adopted, a written apportionment agreement shall be signed, and the designated apportionment shall prevail over the agreed apportionment. The specific apportionment method and quota may not be changed within one taxable year.

定义：纳税人赡养一位及以上被赡养人的赡养支出，统一按照以下标准定额扣除：

纳税人为独生子女的，按每月 2000 元的标准定额扣除；

纳税人为非独生子女的，由其与兄弟姐妹分摊每月 2000 元的扣除额度，每人分摊的额度不能超过每月 1000 元。可以由赡养人均摊或者约定分摊，也可以由被赡养人指定分摊。约定或者指定分摊的须签订书面分摊协议，指定分摊优先于约定分摊。具体分摊方式和额度在一个纳税年度内不能变更。

Key Points:

1. The term “dependent(s)” means the taxpayer's parent(s) aged above 60, and grandparent(s) aged above 60 whose child or children have been deceased.

2. The deduction shall not be multiplied by the number of the elder people.

要点：

1.被赡养人是指年满 60 岁的父母，以及子女均已去世的年满 60 岁的祖父母、外祖父母。

2.专项附加扣除金额不随赡养人数的增加而增加。

Item 2 Children's Education

子女教育

Definition: Expenses for full-time academic education of a taxpayer's child shall be deducted to the extent of RMB 1,000 per month for every child.

Academic education includes compulsory education (primary school and junior middle-school education), senior high school education (general senior secondary school, and secondary vocational education) and higher education (junior college, undergraduate, postgraduate and doctoral education).

The pre-school education for children from the age of three to primary school shall be deducted to the extent of RMB 1,000 per month for every child.

定义：纳税人的子女接受全日制学历教育的相关支出，按照每个子女每月 1000 元的标准定额扣除。

学历教育包括义务教育（小学、初中教育）、高中阶段教育（普通高中、中等职业、技工教育）、高等教育（大学专科、大学本科、硕士研究生、博士研究生教育）。

年满 3 岁至小学入学前处于学前教育阶段的子女，按照每个子女每月 1000 元的标准定额扣除。

Key Points:

1. The parents may choose to deduct by either parent 100% of the allowable additional special deduction for children's education, or deduct it as per 50% of the deduction standard for the father and mother, respectively. The specific deduction method may not be changed within one taxable year.

2. Where the child or children of a taxpayer receives education overseas, the taxpayer shall retain relevant proofs and materials for future reference, such as admission letter of an overseas school and a student visa.

要点：

1.父母可以选择由其中一方按扣除标准的 100%扣除，也可以选择由双方分别按扣除标准的 50%扣除，具体扣除方式在一个纳税年度内不能变更。

2.纳税人子女在中国境外接受教育的，纳税人应当留存境外学校录取通知书、留学签证等相关教育的证明资料备查。

Item 3 Continuing Education

继续教育

Definition: A taxpayer's expenses for continuing academic (degree) education in China shall be deductible to the extent of RMB 400 per month during the period of education, as is the standard rate. The deduction period for a same continuing academic (degree) education program shall not exceed 48 months.

The expenses for the continuing education of professional qualifications of skilled personnel or the continuing education of professional qualifications of specialized technicians of a taxpayer shall be deductible to the extent of RMB 3,600 per year in the year when he/she obtains the relevant certificate.

定义：纳税人在中国境内接受学历（学位）继续教育的支出，在学历（学位）教育期间按照每月 400 元定额扣除。同一学历（学位）继续教育的扣除期限不能超过 48 个月。

纳税人接受技能人员职业资格继续教育、专业技术人员职业资格继续教育的支出，在取得相关证书的当年，按照 3600 元定额扣除。

Key Points:

1. Where an individual receives continuing academic (degree) education to earn a bachelor's degree or below and meets the deduction conditions specified under the present Measures, the said education expenses may be deducted from the taxable income of his/her parents, or from that of the student himself/herself.

2. Where a taxpayer receives continuing professional qualifications education for skilled personnel or continuing professional qualifications education for specialized technicians, he or she

shall retain the relevant certificates and other materials for future reference.

要点:

1.个人接受本科及以上学历(学位)继续教育,符合本办法规定扣除条件的,可以选择由其父母扣除,也可以选择由本人扣除。

2.纳税人接受技能人员职业资格继续教育、专业技术人员职业资格继续教育的,应当留存相关证书等资料备查。

Item 4 Healthcare Treatment for Serious Diseases

大病医疗

Definition: Within a taxable year, a taxpayer's individual payment for medical expenses above RMB 15,000, which excludes the medical insurance reimbursement (namely, the part of payments made on his/her own within the scope of the medical insurance directory), shall be deducted to the extent of RMB 80,000 per year based on the actual situation when the taxpayer makes final settlement for individual income tax.

定义:在一个纳税年度内,纳税人发生的与基本医保相关的医药费用支出,扣除医保报销后个人负担(指医保目录范围内的自付部分)累计超过15000元的部分,由纳税人在办理年度汇算清缴时,在80000元限额内据实扣除。

Key Points:

1. The medical expenses incurred by a taxpayer may be deducted from the taxable income of the individual himself/herself or his/her spouse; and the medical expenses incurred by a minor child may be deducted by either parent.

2. A taxpayer shall retain the originals (or copies) of the relevant bills of expenses for medical services and reimbursement of medical insurance for future reference.

要点:

1.纳税人发生的医药费用支出可以选择由本人或者其配偶扣除;未成年子女发生的医药费用支出可以选择由其父母一方扣除。

2.纳税人应当留存医药服务收费及医保报销相关票据原件(或者复印件)等资料备查。

Item 5 Mortgage Interest

住房贷款利息

Definition: Where a taxpayer or his/her spouse purchases the first residential property in China for the use of himself/herself or his/her spouse, individually or collectively, the personal mortgage from a commercial bank or housing provident fund, the mortgage interest may be deducted to the extent of RMB 1,000 per month in the year when the mortgage interest is actually incurred, with the longest deduction period of no more than 240 months. The taxpayer may only enjoy the deduction of mortgage interest for his/her first property once.

定义:纳税人本人或者配偶单独或者共同使用商业银行或者住房公积金个人住房贷款为本人或者其配偶购买中国境内住房,发生的首套住房贷款利息支出,在实际发生贷款利息的年度,按照每月1000元的标准定额扣除,扣除期限最长不超过240个月。纳税人只能享受一次首套住房贷款的利息扣除。

Key Points:

1. Upon agreement by a couple, the mortgage interest may be deducted from the taxable income of either spouse. The specific deduction method may not be changed in a tax year.

2. Where each spouse of a couple purchases a residential property before marriage, the mortgage interest for the first property shall be deducted after their marriage from one of the purchased houses at 100% of the deductible amount for the purchaser, or from the property each spouse purchases 50% of the deductible amount, and the specific deduction method may not be changed within one taxable year.

3. A taxpayer shall retain his/her housing mortgage contract and loan repayment vouchers for future reference.

要点:

1.经夫妻双方约定,可以选择由其中一方扣除,具体扣除方式在一个纳税年度内不能变更。

2.夫妻双方婚前分别购买住房发生的首套住房贷款,其贷款利息支出,婚后可以选择其中一套购买的住房,由购买方按扣除标准的100%扣除,也可以由夫妻双方对各自购买的住房分别按扣除标准的50%扣除,具体扣除方式在一个纳税年度内不能变更。

3.纳税人应当留存住房贷款合同、贷款还款支出凭证备查。

Item 6 Housing Rent

住房租金

Definition: For housing rent, the deduction will vary from cities, ranging from 800 to 1500 Yuan per month. For provincial capital like Lanzhou, taxpayer shall be deducted 1500 RMB per month.

Where a taxpayer do not have a house in the main work city, the deduction of house rent paid for a house rented will vary from cities as per quota of RMB 800, 1100 and 1500 per month. For provincial capital like Lanzhou, taxpayer shall be deducted 1500 RMB per month.

定义:纳税人在主要工作城市没有自有住房而发生的住房租金支出,可以按照不同城市按照不同标准定额扣除。扣除额分别为每月800元、1100元、1500元。例如兰州这样的省会城市,每月的扣除额是1500元。

Key Points:

1. Where both husband and wife work in a same main work city, the rent may be deducted by one party only.

2. A taxpayer and his/her spouse shall not enjoy the additional special deduction for mortgage interest and the additional special deduction for rent simultaneously within a taxable year.

3. A taxpayer shall retain the lease contract, agreement and other materials for future reference.

要点:

1.夫妻双方主要工作城市相同的,只能由一方扣除住房租金支出。

2.纳税人及其配偶在一个纳税年度内不能同时分别享受住房贷款利息和住房租金专项附加扣除。

3.纳税人应当留存住房租赁合同、协议等有关资料备查。

Item 7 Care Expenses for Children Under the Age of 3

3岁以下婴幼儿照护费用

Definition: Since January 1st, parents individual taxable income can be reduced by total 1,000 yuan per month for each child under the age of 3.

The implement of this policy is an overall link with the current 6 special additional deductions of the individual income tax. The special additional deductions enjoyed by taxpayers will have a complete reference to the expenditure in all stages of their life circle. It helps reduce the burden of raising children.

定义：自 2022 年 1 月 1 日起，纳税人作为父母可享受 3 岁以下每个婴幼儿每月 1000 元的标准定额扣除。

这一政策的实施，与当前个人所得税六项专项附加扣除挂钩。纳税人享受的专项附加扣除，将覆盖其全生命周期各阶段的支出，有助于减轻纳税人抚养负担。

Key Points:

1. Parents individual taxable income can be reduced by total 1,000 yuan per month for each child under the age of 3.

2. The deduction can be applied in full by one parent or be split evenly.

3. Parents can apply by logging on to a mobile app where they submit their tax information for approval.

要点：

1. 扣除额按照每个婴幼儿每月 1000 元的标准定额扣除。

2. 扣除额可选择由一方家长全额扣除，也可以平均扣除。

3. 纳税人可以登录手机应用程序，提交税务信息获得批准。

Part 3 Introducing an Anti-tax Avoidance Rule

引入反避税规则

The Individual Income Tax (IIT) law also adds an anti-tax avoidance provision. Tax authority shall have the right to adjust tax rates when individuals transfer property in violation of independent trading, evade taxes through overseas tax havens or obtain improper tax benefits by organizing unlawful commercial activities.

新个人所得税法增加了反避税规定，针对个人不按独立交易原则转让财产、在境外避税地避税、实施不合理商业安排获取不当税收利益等避税行为，赋予税务机关按合理方法进行纳税调整的权力。

Article 8 Under any of the following circumstances, the tax authorities shall have the right to make tax adjustment based on a reasonable method:

第八条 有下列情形之一的，税务机关有权按照合理方法进行纳税调整：

(1) The business dealings between an individual and his/her related parties do not comply with the arm's length principle, and the tax payable amount of the individual or his/her related parties is thereby reduced without a proper reason;

(1) 个人与其关联方之间的业务往来不符合独立交易原则而减少本人或者关联方应纳税额，且无正当理由；

(2) An enterprise controlled by a resident individual, or an enterprise established in a country (region) with significantly lower tax burden and jointly controlled by a resident individual and a resident enterprise, does not distribute or reduces distribution of profits which is attributable to the resident individual, when there are no reasonable business needs;

(2) 居民个人控制的企业，或者居民个人和居民企业共同控制的设立在实际税负明显偏低的国家（地区）的企业，无合理经营需要，对应当归属居民个人的利润不作分配或减少分配；

(3) An individual carries out other arrangements without reasonable business purpose and obtains improper tax gains.

(3) 个人实施其他不具有合理商业目的的安排而获取不当税收利益的。

Where there is a need to levy additional tax after making tax adjustments pursuant to the provisions of the preceding paragraph, the tax authorities shall levy additional tax and collect interest thereon pursuant to the *Law of the People's Republic of China on Administration of Tax Collection*.

税务机关依照前款规定作出纳税调整，需要补征税款的，应当补征税款，并依法加收利息。

Part 4 Guide to the Individual Income Tax App

个人所得税 APP 手机客户端操作指南

The State Taxation Administration launched a tax app on Jan. 1 2019, which is designed to make it easier for taxpayers to make declaration and apply for the special additional deductions.

国家税务总局于 2019 年 1 月 1 日发布了个人所得税手机 APP 应用软件，纳税人可通过该软件更轻松地申报个人所得税和专项附加扣除。

4.1 APP Download 应用下载

©For iOS System
苹果 iOS 系统



The first method : Open the App Store, enter "个人所得税" in the search bar, select "个人所得税" app, and click "获取" button to download and install the app.

下载方法一：打开苹果商店，在搜索栏中输入“个人所得税”，选择“个人所得税”app，点击“获取”键下载安装此应用。



The second method: Long press or scan the QR Code to download and install the app.

下载方法二：长按或扫描二维码下载安装此应用。

©For Android system
安卓系统



The first method: Open the App Store or Android Market, enter “个人所得税” in the search bar, select “个人所得税” app, and click “安装” button to download and install the app.

下载方法一：打开应用商店或安卓市场，在搜索栏中输入“个人所得税”，选择“个人所得税”app，点击“获取”键下载安装此应用。

扫码下载“个人所得税”APP

QR



The second method: Long press or scan the Code to download and install the app.

下载方法二：长按或扫描二维码下载安装此应用。

4.2 Registration 注册



Step 1: After the installation of the app, please click “>” to select the location of your work or the place of your permanent residence like “甘肃省 XX 市 XX 区（县）”in a drop-down menu. Then click “下一步”.

第一步：完成安装实名注册后，请点击“>”在下拉菜单中选择工作点或常住地如“甘肃省 XX 市 XX 区（县）”，然后点击“下一步”。



Step 2: Click “注册” to register in the app for those unregistered users. Click “登录” to log in the app for registered users using login ID and password.

第二步：未注册用户请点击“注册”进行注册，已注册用户请点击“登录”，输入账号和密码进行登录。



Step 3: Select “人脸识别认证注册” to finish registration in the app by facial recognition. Otherwise, taxpayers can go to the tax service hall to apply for the registration using the tax service hall registration number “大厅注册码注册”, and the taxpayer’s ID card is needed when going to the tax service hall. Non-resident individual can only choose the way of going to the tax service hall to finish the registration.

第三步：选择“人脸识别认证注册”进行人脸识别认证注册。或者选择“大厅注册码注册”携带本人有效身份证件到当地办税服务厅进行注册。非居民纳税人仅可通过“大厅注册码注册”进行注册。



Step 4: Click “同意并继续” to type in the taxpayer’s ID number and name. Then click “开始人脸识别” to have the facial recognition according to the reminder information.

第四步：点击“同意并继续”输入纳税人身份证件号码和姓名，然后点击“开始人脸识别”按照提示进行人脸识别。



Login Name
 Password
 Mobile phone number
 Verification code
 Registered Residence

Step 5: After the facial recognition, please fill out the information above and then click “提交” to finish the registration.

第五步：人脸识别通过后，请填写相关信息并点击“提交”完成注册。

4.3 Information Collection 信息采集

◎Personal Information

个人信息

The app is a secure software launched by the State Taxation Administration to collect taxpayers’ personal information, which is confirmed that it will be safely collected and well protected.

该 APP 将确保安全采集并使用纳税人的个人信息。



Personal information
 Employment information
 Family members’ information
 Bankcard
 Security Center
 Workplace or usual place of residence



Step 1 Personal information

Please prepare your ID number, address and other detailed information in advance.

第一步：个人信息

填写个人信息时，请提前准备好本人身份证号码，联系地址等详细信息。



Step 2 Employment information

Please prepare the unified social credit code of your employed unit in advance.

第二步：任职受雇信息

填写此项信息时，请提前准备任职受雇单位的统一社会信用代码。



Please consult the financial or human resource department of your employed unit for the unified social credit code of the organization or institution.

请向任职单位的财务或人事部门咨询统一社会信用代码。



Step 3 Family members' information

When filing this information, please prepare the ID numbers of all your family members in advance.

第三步：家庭成员信息

填写此项信息时，请提前准备好家庭所有成员的身份证号码。



Step 4 Bankcard

Bind one of your own bankcards which has a reserved mobile phone number in the bank.

第四步：银行卡
必须绑定本人在银行预留过电话的银行卡。

4.4 Special Additional Deductible Items 专项附加扣除项目

◎Children's Education 子女教育



Step 1 Click “首页” - “子女教育”;

第一步：点击“首页” - “子女教育”;



Step 2 After confirming the taxpayer's basic information, click “下一步”;

第二步：确认纳税人基本信息无误后点击“下一步”;

子女教育信息填写

基本信息 教育信息 设置扣除比例 申报方式

配偶信息

是否有配偶 有配偶 >

配偶信息 >

本人扣除比例 50% (平均扣除) >

下一步

Step 3 Fill in the children's education information according to the actual situation, such as the current stage of education, the start and end date of the education, etc., click “下一步”;

第三步：根据实际情况选择和录入子女教育信息，如当前受教育阶段、教育起止时间等，完善后点击“下一步”；

子女教育信息填写

基本信息 教育信息 设置扣除比例 申报方式

⚠ 若指定了扣缴义务人，则扣缴义务人可通过扣缴客户端下载该项专项附加扣除信息，并在预扣预缴申报时扣除

选择申报方式

通过扣缴义务人申报
扣缴义务人为您办理个人所得税预扣预缴申报时，需事先下载您本次提交的专项附加扣除信息

综合所得年度自行申报
您本次提交的专项附加扣除信息可在综合所得年度自行申报中进行税前扣除

提交

Step 4 Select spouse information and distribution method. If the spouse information has not been added, add the spouse information on this page after selecting “有配偶”,click “下一步”;

第四步：选择是否有配偶和分配方式，若之前未添加过配偶信息，选择“有配偶”后可以在该页面先添加配偶信息，点击“下一步”；

子女教育信息填写

扣除年度: 2019

子女信息: 牟景行, 2014-04-29

子女教育信息: 请选择受教育阶段, 请选择开始时间, 选填, 不再受教育时填写, 中华人民共和国, 请输入

下一步

Step 5: Select the declaration method. The person with the withholding unit can click “通过扣缴义务人申报”. If you have chosen this way, then click “添加扣缴义务人/工作单位”, together with a unified social credit code of the withholding agent for verification. After the verification, the confirmation should be submitted.

Those who do not have a withholding agent, please select “综合所得年度自行申报”. Click “提交”.

第五步：选择申报方式，有扣缴单位的选择“通过扣缴义务人申报”，选择此项的需要点击“添加扣缴义务人/工作单位”，并填写统一社会信用代码进行验证。验证通过后需要勾选确认才能提交。

没有扣缴单位的选择“综合所得年度自行申报”。点击“提交”即可。

Note: For the same child, the "受教育阶段" can only save a detailed list, and all the detailed records of "受教育日期起" and "受教育日期止" cannot overlap.

注意事项：同一个子女、同一个“受教育阶段”只能保存一条明细，且所有明细记录的“受教育日期起、受教育日期止”不能有交叉。

◎ Continuing Education 继续教育



Step 1 Click “首页” - “继续教育”;

第一步：点击“首页” - “继续教育”;



Step 2 After confirming the taxpayer's basic information, click “下一步”.

第二步：确认纳税人基本信息无误后点击“下一步”;

中国电信
中国移动

4G 26 53% 11:19

< 返回 继续教育信息填写 ?

扣除年度

选择扣除年度 2019 >

继续教育类型

继续教育类型 学历（学位）继续教育 >

继续教育信息

学历（学位） 硕士研究生 >
继续教育阶段

当前继续教育 2019-01 >
开始时间

当前继续教育 2021-06 >
结束时间

下一步

Step 3 Select the deduction year and the type of continuing education, click “下一步”;

第三步：选择扣除年度以及继续教育类型，点击“下一步”；

中国电信
中国移动

4G 26 53% 11:20

< 返回 继续教育信息填写 ?

● ● ●

基本信息 继续教育信息 申报方式

① 若指定了扣缴义务人，则扣缴义务人可通过扣缴客户端下载该项专项附加扣除信息，并在预扣预缴申报时扣除 ×

选择申报方式

通过扣缴义务人申报
扣缴义务人为您办理个人所得税预扣预缴申报时，需事先下载您本次提交的专项附加扣除信息

综合所得年度自行申报
您本次提交的专项附加扣除信息可在综合所得年度自行申报中进行税前扣除

提交

Step 4 Select the declaration method, and click “提交”.

第四步：选择申报方式，点击“提交”。

◎Healthcare Treatment for Serious Diseases 大病医疗



Step 1 Click “首页” - “大病医疗”;

第一步：点击“首页” - “大病医疗”;



Step 2 After confirming the taxpayer's basic information, click “下一步”;

第二步：确认纳税人基本信息无误后点击“下一步”;

中国电信 中国移动 4G 52% 11:22

大病医疗信息填写

您本人、配偶或未成年子女发生的大病医疗支出，单人在一个纳税年度内，扣除医保报销后个人负担累计超过15000元的部分，可在80000元限额内据实扣除。

扣除年度

选择扣除年度 2019

医疗信息

选择关系 请选择

医药费用总金额(元) 请输入金额

个人负担金额(元) 请输入金额

提交

Step 3 Select the deduction year and the relationship with the taxpayer. Fill in individual burden amount and total medical expenditure. Then click “提交”.

第三步：选择扣除年度、与纳税人的关系，据实录入个人负担金额以及医疗支出总金额，点击“提交”。

Note: The special medical deduction of serious diseases will be filled in next year's settlement.

注意事项：大病医疗专项扣除在次年汇算清缴时填写申报。

◎Mortgage Interest 住房贷款利息

16:57 HD 4G

专项附加扣除

政策规定：专项附加扣除的信息需纳税人每年提交一次

子女教育 继续教育 大病医疗

住房贷款利息 住房租金 赡养老人

婴幼儿照护费用

Step 1 Click “首页” -“住房贷款信息”;

第一步：点击“首页” - “住房贷款利息”;



Step 2 After confirming the taxpayer's basic information, fill in the housing information. There are four types of property right certificate: house ownership certificate, real estate title certificate, house sales contract, and house pre-sale contract. Fill in the certificate number when choosing the house ownership certificate or real estate title certificate. And fill in the contract serial number when choosing house sales contract or house pre-sale contract. Then click “下一步”;

第二步：确认纳税人基本信息无误后，录入房屋信息，产权证明分为房屋所有权证、不动产权证、房屋买卖合同、房屋预售合同四种。选择房屋所有权证、不动产权证需填写证书号码；选择房屋买卖合同、房屋预售合同需填写合同编号。信息完善后点击“下一步”；



Step 3 Confirm the deduction year and the type of the loans. There are three types of loans: provident fund loans, commercial loans and portfolio loans. Choose one type and then click “下一步” ;

第三步：选择扣除年度以及贷款方式。贷款方式分为公积金贷款、商业贷款、组合贷三种，至少填写其中一项点击“下一步”；

Step 4 Confirm whether the lender is yourself or not, and select the distribution ratio. Then click “下一步”;

第四步：选择贷款人是否为本人以及分配比例。点击“下一步”；

Step 5 Select one declaration method, then click “提交”.

第五步：选择申报方式，点击“提交”。

◎Housing Rent 住房租金



Step 1 Click “首页”-“住房租金”;

第一步：点击“首页”-“住房租金”;

Step 2 Confirm the taxpayer's basic information, then click “下一步”;

第二步：确认纳税人基本信息无误后点击“下一步”;



Step 3 Confirm the deduction year and fill in the information related to the housing rent;

第三步：选择扣除年度，以及录入住房租金支出相关信息；

Step 4 Select one declaration method, then click “提交” .

第四步：选择申报方式，点击“提交”。

◎Caring for the Elderly 赡养老人



Step 1 Click “首页”-“赡养老人”;

第一步：点击“首页”-“赡养老人”；



Step 2 Confirm the taxpayer's basic information, then click “下一步”;

第二步：确认纳税人基本信息无误后点击“下一步”；

中国电信 中国移动 51% 11:32

赡养老人信息填写

基本信息 被赡养人信息 分摊方式 申报方式

本人信息

手机号码 189****3500

电子邮箱 30*****7@qq.com

联系地址 甘肃省兰州市城关区东岗西路街道甘南路

修改

下一步

Step 3 Confirm the deduction year and fill in the information of the elderly; Click “下一步”;

第三步：选择扣除年度以及被赡养人信息，点击“下一步”；

中国电信 中国移动 50% 11:33

赡养老人信息填写

基本信息 被赡养人信息 分摊方式 申报方式

是否独生子女

是否独生子女 独生子女

分配比例 全部由我扣除

下一步

Step 4 Confirm whether you have siblings or not. Taxpayers can have all the deduction if he/she is the only child. Taxpayers who have siblings need to select the deduction ratio. And siblings can choose to share the deduction quota equally or in other agreed ratio, also, the elderly can designate one of his/her children to enjoy the deduction. Click “下一步”;

第四步：选择是否独生子女。独生子女，分配比例为全部由本人扣除；非独生子女，需选择分摊方式（赡养人平均分摊、赡养人约定分摊、被赡养人指定分摊）。点击“下一步”；

中国移动 中国移动 4G 50% 11:33

< 返回 赡养老人信息填写 ?

● ● ● ●

基本信息 被赡养人信息 分摊方式 申报方式

① 若指定了扣缴义务人, 则扣缴义务人可通过扣缴客户端下载该项专项附加扣除信息, 并在预扣预缴申报时扣除 X

选择申报方式

通过扣缴义务人申报
扣缴义务人为您办理个人所得税预扣预缴申报时, 需事先下载您本次提交的专项附加扣除信息

综合所得年度自行申报
您本次提交的专项附加扣除信息可在综合所得年度自行申报中进行税前扣除

提交

Step 5 Select one declaration method, then click “提交”.

第五步：选择申报方式，点击“提交”。

◎ Care Expenses for Children Under the Age of 3 3 岁以下婴幼儿照护费用



Step 1 Click “首页”-“婴幼儿照护费用”;

第一步：点击“首页”-“婴幼儿照护费用”;



Step 2 Confirm the taxpayer's basic information, then click “下一步”;

第二步：确认纳税人基本信息无误后点击“下一步”;



Step 3 Click “选择子女”;

第三步：点击“选择子女”;



Step 4 Click “添加子女信息”;

第四步：点击“添加子女信息”;

<返回 详情

① 对于暂未办理户口登记子女，可暂时使用“医学出生证明”采集身份证件信息；在为子女办理户口登记后，请及时更新子女身份证件信息。

他(她)是我的 子 >

证件类型 居民身份证 >

证件号 62080 ■■■■■■

姓名 ■■■■■■ 录入生僻字

国籍(地区) 中华人民共和国

出生日期 2020 ■■■■

验证通过 ✓

保存

Step 5 Fill in the children's information according to the actual situation, such as the name and the ID card number, etc., click “保存”;

第五步：根据实际情况选择和录入子女姓名及证件号信息，完善后点击“保存”；

<返回 婴幼儿照护费用填写

● 基本信息 ● 子女信息 ● 设置扣除比例 ● 申报方式

扣除年度

选择扣除年度 2022

子女信息

选择子女 ■■■■■■ >

出生日期 2020-07-16

下一步

Step 6 Skipping the page of filling-in information, click “下一步”;

第六步：返回至信息填写界面，点击“下一步”；

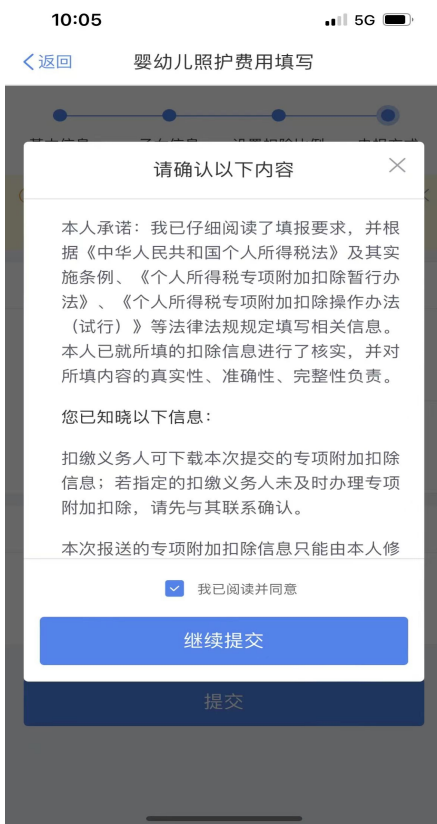


Step 7 Select the declaration method. The person with the withholding unit can click “通过扣缴义务人申报”. If you have chosen this way, then click “添加扣缴义务人/工作单位”. After the verification, the confirmation should be submitted.

Those who do not have a withholding agent, please select “综合所得年度自行申报”. then click “提交”.

第七步：选择申报方式，有扣缴单位的选择“通过扣缴义务人申报”，选择此项的需要点击“添加扣缴义务人/工作单位”；

没有扣缴单位的选择“综合所得年度自行申报”，点击“提交”即可。



Step 8 After confirming the information , then click “继续提交”.

第八步：确认信息无误后，点击“继续提交”。

10:06

5G

婴幼儿照护信息填写



专项附加扣除信息已提交

国家税务总局 ■ 市税务局为您办理个人所得税预扣预缴申报时，需事先下载本条扣除信息进行税前扣除

查看填报记录

返回首页

Step 9 The information is submitted;

第九步：完成“三岁以下婴幼儿照护费用”专项附加扣除信息填报操作。