

# **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.**



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(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](https://www.chinatax.gov.cn/chinatax/n810341/n810770/common_list_ssty.html)



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