

外籍人员纳税在中国被关注

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要点提示

- » 最近中国的一些城市加强了对外籍人员的个税征管。
- » 北京：通过各部门之间的信息交换加强外籍人员个税征管。
- » 厦门：建立外籍人员个税的分类管理方案和预警机制。
- » 安徽：开展外籍人员个税的自查工作。

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1) 背景

最近中国的一些城市加强了对外籍人员的个税征收管理。

2) 要点

» 北京

北京市地税局已经与工商局、人力资源和社会保障局、公安局出入境管理总队等部门建立了定期联系制度，通过信息交换和沟通，全面加大了对外籍人员的管理力度。比如，税收征管法规定，欠缴税款的纳税人需要出境的，税务机关可以通知出境管理机关阻止其出境。北京市地税局与相关部门加强合作后，使这一规定逐步得到全面落实。

» 厦门

厦门市地方税务局对所有外籍人员税收实行分类管理，以便于核查外籍人员收入申报情况，包括各类奖金、补贴、股票期权、限制性股票激励及境外支付的境内、境外应税所得是否如实申报。对长期未申报或税款零申报人员及多处取得收入未合并收入申报补税人员建立预警机制，提高收入申报准确性。结合申报数据及第三方信息定期对纳税申报情况进行交叉评估。

» 安徽

安徽省地方税务局要求外籍人员对其 2011 年至 2013 年期间的个税缴纳情况开展自查工作。

3) WTS 观察

综上，建议在中国工作的外籍人员确保其依照中国法律法规及时、适当地履行在中国的个税缴纳义务。

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