



税务快讯

2020 年度个人所得税综合所得 汇算清缴：知晓变化，从容应对

因我不同
成就不凡

始于 1845

随着 2020 年度个人所得税综合所得汇算清缴的日益临近，国家税务总局于 2 月初发布 2021 年 2 号公告，就相关事项作出规定。与 2019 年度相比，2020 年度的个人所得税综合所得汇算清缴相关规定在总体上没有太大的变化（请点击[此处](#)阅读德勤税务评论以了解 2019 年度个人所得税综合所得汇算清缴相关规定），仅对若干实施细节进行了更新，以进一步简便优化办税流程。本期税务快讯将简要介绍相关的政策更新。

政策更新

单位代办

根据 2 号公告，纳税人仍然可选择通过任职受雇单位代为办理 2020 年度个人所得税综合所得汇算清缴。在此基础上，2 号公告对由单位代办的情形作出如下更新：

- 明确纳税人可以电子方式与单位确认由其代为办理。

根据规定，由单位代为办理的，纳税人应在次年 4 月 30 日前与单位进行确认。2019 年的规定要求纳税人以书面方式与单位进行确认；2 号公告增加了电子确认方式，即纳税人可通过电子邮件、短信、微信等进行确认，与书面方式有同等法律效力，简化了纳税人委托单位代办汇算清缴业务的办理流程。

- 强调纳税人未与单位确认请其代为办理的，单位不得代办。

办理年度个人所得税综合所得汇算清缴是纳税人自身的义务，且应考虑纳税人在本单位以外取得的综合所得的情况。因此，为维护纳税人的合法权益，在未取得纳税人的确认之前，单位不得擅自为纳税人代办其汇算清缴业务。

- 新增接受全日制学历教育的实习生可以选择由单位代办的情形。

除取得工资薪金外，连续性取得劳务报酬所得的纳税人，也可选择由相关单位代为办理汇算清缴。2019 年的规定对于“连续性取得劳务报酬所得”的情形仅限于保险营销员或证券经纪人，未提及其他情形。2 号公告则明确，正在接受全日制学历教育的实习生，相关实习单位按累计预扣法预扣预缴劳务报酬所得个人所得税的，作为纳税人的实习生也可选择通过该单位代办个人所得税综合所得汇算清缴。

无任职受雇单位的纳税人申报地点

对于没有任职受雇单位的纳税人，2019 年的规定要求其应向户籍所在地，或者经常居住地的主管税务机关进行汇算清缴申报。2 号公告除保留了上述两处可选择的申报地点之外，新增了“主要收入来源地”这一选项，并明确“主要收入来源地”是指纳税人在纳税年度内取得的劳务报酬、稿酬及特许权使用费三项所得累计收入最大的扣缴义务人所在地。

此规定既可以体现收入来源地与纳税申报地相一致的原则，又为纳税人提供了更为灵活便利的申报地点选项。

办理渠道

与 2019 年规定一致，2 号公告仍鼓励纳税人优先选择通过网上税务局办理年度汇算；不方便通过网上税务局办理的，也可以通过邮寄方式或到办税服务厅办理。同时，2 号公告对上述方式进行了如下补充说明：

- 邮寄申报并补税的纳税人，需要通过网上税务局或者主管税务机关（办税服务厅）及时关注申报进度并缴纳税款。
- 为进一步提升纳税人境外所得申报的便利性，2020 年度汇算还将开放网上税务局（网页端）境外所得申报功能。

在涉及境外所得的 2019 年度个人所得税综合所得汇算清缴中，因未开放网上自行申报端口，取得境外所得的纳税人一般只能通过邮寄申报或者办税服务厅申报的方式办理汇算清缴。对于在境外工作居住的纳税人而言，2020 年度境外所得网上申报功能的开放无疑将为其及时完成汇算工作提供极大便利。

- 网上税务局功能将进一步优化，以协助纳税人准确有效地完成汇算工作。例如，对于申报中的易错易漏点，网上税务局将增加和优化申报过程中的提示提醒，引导纳税人准确填报；为防止个别纳税人通过随意填报信息再撤销退税申请的方式干扰汇算正常秩序，手机个人所得税 APP 中将设定可撤销次数的上限。

其他

- 规定纳税人因申报信息填写错误造成年度汇算多退或少缴税款的，纳税人主动或经税务机关提醒后及时改正的，税务机关可以按照“首违不罚”原则免于处罚。

对于因非主观原因填报错误造成年度汇算多退或少缴税款的纳税人而言，上述规定在一定程度上解决了纳税人在发现信息填写错误后主动更正申报的顾虑，将起到提高纳税申报准确性的作用。

- 申请 2020 年度汇算退税的纳税人，如存在应当办理 2019 年度汇算补税但未办理，或者经税务机关通知 2019 年度汇算申报存在疑点但拒不更正或说明情况的，需在办理 2019 年度汇算申报补税、更正申报或者说明有关情况后，再申请办理 2020 年度汇算退税。

上述规定将纳税人 2019 年度的申报记录与 2020 年度的汇算退税进行了关联，提醒纳税人依法诚信申报办税、依法履行公民义务，可以更好地保障纳税人合法权益，维护纳税人的涉税信用记录。

观察与建议

2 号公告在申报时点、方式及程序上大致沿用了原有的规定，并从申报的便利性、人性化等角度进行了更新及优化，也在一定程度上加强了对个税年度申报的合规性要求。

基于 2 号公告以及年度个人所得税综合所得汇算清缴的其他相关规定，我们分别从纳税人和扣缴义务人的角度总结了如下建议，以方便企业和纳税人在即将面临的 2020 年度个人所得税汇算清缴中予以参考。

纳税人

- 充分了解2020年度汇算相关政策及更新，关注所在单位的沟通信息，正确判断个人的纳税义务和申报责任
- 需要办理2020年度汇算的，应确保在3月1日至6月30日期间内完成汇算工作
- 外籍或港澳台等无住所个人，需复核2020年度的实际居民身份是否与预扣预缴申报时一致；若不一致，则需根据实际情况进行汇算清缴或调整申报
- 归集、复核汇算清缴所需的各项综合所得收入、相关扣除、可享受的税收优惠以及已预扣预缴税款等信息资料
- 索取并保留相关的申报资料及支持文件（至少保留5年）
- 对2019年度的个税申报情况进行梳理，以确认2019年度没有未决的个税事项
- 选择自行网上申报的，需按照网上税务局设置的提示提醒妥善操作；自行邮寄申报需补税的，需通过网上税务局或者主管税务机关（办税服务厅）及时关注申报进度并缴纳税款
- 选择由单位代办的，在4月30日前以书面或电子方式与单位进行确认，并补充提供2020年度在本单位以外取得的综合所得收入、相关扣除、享受优惠等信息资料
- 如需寻求专业人士的协助进行申报，尽早确定相关安排以按时完成年度汇算

扣缴义务人

- 梳理员工情况，区分不同类型的人员（例如外籍员工、外派人员、新入职/内部借调人员等）的纳税义务及汇算清缴义务，并根据不同员工的情况及需求提供协助；2020年需额外关注因疫情而滞留在境内或境外的跨境工作人员（尤其是外籍和港澳台员工）的税务影响
- 根据相关法规及政策的更新，及时审阅及完善员工个税汇算清缴相关的内部政策、流程、沟通及管理机制
- 在2021年2月28日前，及时向员工提供2020年的收入及税款扣缴等信息
- 纳税人要求单位代办的，应当接受纳税人的代办要求，或培训、辅导纳税人通过网上税务局完成年度汇算申报和退（补）税
- 妥善保存员工汇算清缴的相关资料，包括员工确认由单位代办的书面或电子文档（至少保留5年）
- 若由单位代办，及时将员工汇算清缴的办理情况告知其本人
- 对于2020年外派至境外工作的员工，若其工资薪金不由境内派出单位支付，境内派出单位也未被委托为其预扣预缴个税，派出单位应于2021年2月28日前向主管税务机关报送外派人员情况

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Tax Newsflash

Updates to 2020 individual Income Tax Annual Filing for Comprehensive Income



On 28 February 2021, China's State Taxation Administration issued guidance on the 2020 individual income tax (IIT) annual filing for comprehensive income (Bulletin 2). The changes for 2020 primarily relate to optimizing the filing process; otherwise, very few significant changes were introduced.

Withholding agents

According to Bulletin 2, taxpayers may request their local employer to perform the 2020 IIT annual filing on their behalf (similar to 2019), with the following updates:

- Taxpayers requesting their local employer to perform the 2020 IIT annual filing on their behalf may make such request in writing or electronically using such methods as email, text message, or WeChat (in 2019 the request only could be in writing). The request must be made prior to 30 April 2021. This simplifies the process and makes it more convenient for taxpayers.

- The local employer must not perform the IIT annual filing for an employee without a request by the employee. The IIT annual filing is a self-reporting obligation by the taxpayer, and the taxpayer may receive comprehensive income from parties other than the local employer, which must be included in the filing.
- Independent contractors who receive continuous payments for remuneration for services may request the local company to perform the IIT annual filing on their behalf. In 2019, only insurance agents and security brokers were within the scope of this rule. Bulletin 2 extends the scope to include interns who are full-time students, but only if the relevant company has applied the "cumulative withholding method" to withhold their monthly IIT.

Filing location for taxpayers with no local employer

For taxpayers with no local employer, Bulletin 2 adds an additional location where an IIT annual filing may be made. Such filings may be made in the place of "main income source," which is the location of the withholding agent with the greatest aggregate annual amount from the three types of income (i.e., remuneration for services, income from author's remuneration, and income from royalties).

As in 2019, such taxpayers also may file in the place where they register their household or habitually reside.

This update aims to keep consistency between the taxpayer's place of income source and the tax reporting location, and also makes it more convenient for the taxpayer to perform the IIT annual filing.

Filing methods

As in 2019, Bulletin 2 encourages taxpayers to perform the 2020 IIT annual filing electronically and allows filing by mail or in person if electronic filing is not convenient for the taxpayers. Bulletin 2 also includes the following updates:

- Taxpayers who perform the filing by mail and that have additional tax due should monitor the filing status by accessing the tax bureau online or following up with the in-charge tax bureau, and settling any tax due in time.
- For the convenience of taxpayers with reportable overseas income, the IIT annual return to report overseas income also may be filed electronically for 2020 (the only options available for 2019 were filing by mail or in person). The availability of electronic filing brings great convenience to taxpayers with reportable overseas income for 2020.
- The function of the electronic tax bureau will be optimized. For example, automatic reminders will be installed or optimized in the filing system for common mistakes or negligence by the taxpayers in order to improve the accuracy in reporting. Also, in order to keep proper functioning of the filing system, there will be a set limit for the number of attempts a taxpayer may withdraw a filing.

Other updates

In the case of tax underpayment or excessive refund claimed due to incorrect information reported by the taxpayer, where the taxpayer conducts voluntary disclosure, or corrects the reporting timely upon being notified by the tax bureau, no penalty will be imposed for such "first-time violations." This may encourage taxpayers to make voluntary disclosures in order to improve the accuracy of their tax reporting where they filed their tax returns incorrectly by mistake or negligence.

Taxpayers who want to claim a tax refund for 2020 but have not settled tax due for 2019, or have not responded to the tax bureau's inquiry or request to amend the 2019 tax return, will need to clear the 2019 tax issues before claiming the 2020 tax refund. This connects the taxpayer's 2020 and 2019 tax filings, as well as serving as a reminder to comply with tax filing obligations and to maintain their tax credit records.

Observations

Bulletin 2 generally follows the earlier tax regulations for the 2019 IIT annual filing with respect to the filing timeline, method, and procedure, with updates and optimizations to improve the convenience of the filing. These updates also may enhance the compliance level of IIT annual filings to some extent.

The key observations and recommendations are summarized below from both the taxpayer's and the employer's perspectives based on the relevant regulations to assist with the upcoming 2020 IIT annual filings.

For taxpayers:

- Obtain full knowledge of the 2020 IIT annual filing policies and updates, pay attention to communications from the company and make proper assessment of self-reporting obligations.
- Complete the filing between 1 March and 30 June 2021 for those with filing obligations.
- Non-domiciled taxpayers (generally foreign/Hong Kong/Macau/Taiwan citizens) should review if the actual 2020 tax residency status is the same as the reported residency status for the 2020 IIT monthly filings; if there are changes, these should be reflected in the applicable IIT annual or amended monthly returns.
- Collect and review all reportable comprehensive income, relevant deductions, tax rebates, and tax withholding information.
- Request and retain the relevant reporting documents as well as supporting documents, which must be maintained for at least five years.
- Review the 2019 tax filing status and make sure there are no pending issues for 2019.
- Individuals who choose to file electronic tax returns should follow the online instructions and reminders set forth in the filing system; individuals who choose to file paper tax returns by mail should follow up with the filing status.
- Individuals that request for their local employer to perform the IIT annual filing on their behalf should confirm this with their local employer before 30 April in writing or electronically, and provide the required information to the company.
- Individuals seeking professional assistance should contact a tax agent as early as possible.

For employers:

- Review and identify IIT filing obligations for different types of employees (e.g., foreigners, outbound employees, new employees/internal transferees); special attention should be given to employees who may be confined inside or outside of China during 2020 due to COVID-19.
- Review and optimize internal policies, processes, communications, and administration with respect to the 2020 IIT annual filings based on the relevant tax regulations and updates.
- Provide employees with their 2020 income and withholding IIT summary before 28 February 2021.
- For employees who request the company to perform the 2020 IIT annual filing on their behalf, the company should assist the employees in completing the filings or provide necessary training or guidelines to the employees to complete the filings.
- Retain the relevant tax reporting documents, including the employees' requests (in writing or electronically) for the company to perform their filing, which must be maintained for at least five years.
- If performing the employees' IIT annual filing, the company should keep the employees informed of their tax filing status in a timely manner.
- For Chinese outbound employees whose salaries were not paid by the China employing entity during 2020, and the China employing entity was not requested to file IIT monthly returns on behalf of such employees for 2020, the China employing entity should report the required information for the outbound employees to the in-charge tax bureau before 28 February 2021.

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