

# 广州市境外人才粤港澳大湾区个人所得税优惠政策 财政补贴申报指南（2023年）

## Guidelines for the Application of Financial Subsidies under the Preferential Individual Income Tax Policies in Guangdong- Hong Kong- Macao Greater Area for Overseas Talents in Guangzhou (2023)

### 一、政策依据

（一）财政部 国家税务总局关于粤港澳大湾区个人所得税优惠政策的通知（财税〔2019〕31号）。

（二）财政部 税务总局关于延续实施粤港澳大湾区个人所得税优惠政策的通知（财税〔2023〕34号）。

（三）广东省财政厅 广东省科学技术厅 广东省人力资源和社会保障厅 国家税务总局广东省税务局关于进一步贯彻落实粤港澳大湾区个人所得税优惠政策的通知（粤财税〔2023〕21号）。

（四）广州市财政局 广州市科学技术局 广州市人力资源和社会保障局 国家税务总局广州市税务局印发广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023年修订）（穗财规字〔2023〕4号）。

### I Policy Reference

(I) *Notice of Ministry of Finance and the State Taxation Administration on Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2019] No. 31)*

(II) *Notice of Ministry of Finance and the State Taxation Administration on the Extension of the Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area* (Cai Shui [2023] No. 34)

(III) *Notice on Further Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area* (Yue Cai Shui, [2023] No. 21) by Department of Finance of Guangdong Province, Department of Science and Technology of Guangdong Province, Department of Human Resources and Social Security of Guangdong Province and Guangdong Provincial Taxation Service, State Taxation Administration

(IV) Notice Jointly Released by Guangzhou Municipal Finance Bureau, Guangzhou Municipal Science and Technology Bureau, Guangzhou Municipal Human Resources and Social Security Bureau, Guangzhou Taxation Bureau of the State Administration of Taxation on *Distributing Measures of Guangzhou for Administration of Financial Subsidies under Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (2023 Revision)* (Sui Cai Gui Zi [2023] No.4)

## 二、适用范围

### **II Applicable Scope**

在广州市行政区域范围内工作、符合条件的境外人才（含高端人才、紧缺人才），可对其2020、2021、2022纳税年度（即上述自然年度

的1月1日至12月31日)在广州市缴纳的个人所得税已缴税额超过按应纳税所得额15%计算的税额部分申请财政补贴。该补贴免征个人所得税。每个纳税年度每个纳税人的个人所得税财政补贴额最高不超过500万元。

Eligible overseas talents (including high-end talents and critically lacking talents) who work within the administrative area of Guangzhou shall be given financial subsidies if their Individual Income Tax (IIT) paid in Guangzhou exceeds the tax amount computed at 15% of their taxable income in the tax years of 2020, 2021, and 2022 (i.e., January 1 to December 31 of the respective calendar years). The subsidy is exempt from IIT. The maximum financial subsidy for IIT per taxpayer per tax year is RMB 5 million.

2020纳税年度境外人才粤港澳大湾区个人所得税优惠政策财政补贴补办申请,及2021、2022纳税年度的申请一并受理,相关事项按照上级相关规定和参照《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法(2023年修订)》(穗财规字〔2023〕4号)执行。

Applications for the retroactive processing of financial subsidies for overseas talents under the preferential IIT policies in GBA for the tax year 2020, as well as applications for the tax years 2021 and 2022, will be accepted together. Relevant matters will be handled in accordance with the relevant regulations of higher authorities and with reference to the Measures of Guangzhou for Administration of Financial Subsidies under Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (2023 Revision) (Sui Cai Gui Zi [2023] No

4).

已经获得2020纳税年度粤港澳大湾区个人所得税优惠政策财政补贴的境外人才不得重复申请该纳税年度的补贴；已经享受南沙区港澳居民个人所得税优惠政策的人员不再予以相应纳税年度补贴。

Overseas talents who have already received financial subsidies under the preferential IIT policies in GBA for the tax year 2020 are not allowed to reapply for subsidies for the same tax year. Those who have already enjoyed the preferential IIT policies for residents from Hong Kong and Macao in Nansha District are not eligible for subsidies in the same tax year.

### 三、申报条件

#### III Application Criteria

##### (一) 基本条件

1. **身份条件：**申请人属于香港、澳门永久性居民，取得香港入境计划（优才、专业人士及企业家）的香港居民，台湾地区居民，外国国籍人士，取得国外长期居留权的回国留学人员和海外华侨。

在纳税年度内，申请人因取得国外长期居留权或国籍、居民身份发生变化因而符合上述身份条件规定的，自取得国外长期居留权或身份变化次月起，享受财政补贴。

在纳税年度内，申请人因丧失国外长期居留权或国籍、居民身份发生变化不再符合上述身份条件规定的，自丧失国外长期居留权或身份变化次月起，不再享受财政补贴。

##### (I) Basic criteria

1. **Identity:** The applicant shall be a permanent resident of Hong Kong

or Macao, a Hong Kong resident under the Hong Kong's Admission Schemes for Talents, Professionals and Entrepreneurs, a Taiwanese resident, a foreigner, or a returned overseas Chinese student or a returned overseas Chinese who has obtained the right of long-term residence abroad;

In the tax year, if the applicant meets the above identity requirements due to acquisition of long-term residency in other country or change in nationality or resident status, he/she shall be eligible for financial subsidies from the month following such acquisition or change.

In the tax year, if the applicant no longer meets the above identity requirements due to loss of long-term foreign residency or change in nationality or resident status, he/she shall no longer be eligible for financial subsidies from the month following such loss or change.

**2. 工作条件：** 申请人纳税年度内在广州市注册的企业和其他机构任职、受雇，或在广州市提供独立个人劳务，或在广州市从事生产、经营活动，且纳税年度内在广州市工作累计满90天以上（不含90天），并在广州市依法缴纳个人所得税。

申请人2020、2021、2022纳税年度内的每一年度在广州市工作的天数，包括在广州市的实际工作日，以及在广州市工作期间，在境内、境外享受的公休假、个人休假、出差、接受培训的天数。申请人在广州市停留的当天不足24小时的，按照半天计算在广州的工作天数。

**2. Employment:** The applicant shall work or be employed by enterprises and other institutions registered in Guangzhou during the tax year, or alternatively provide independent personal services in Guangzhou,

or be engaged in production and business activities in Guangzhou. Meanwhile, he/she shall work in Guangzhou for over 90 days (excluding 90 days) during the tax year, and pay IIT in Guangzhou according to law;

The number of days the applicant has worked in Guangzhou in the tax years of 2020, 2021 and 2022 includes both the actual working days in Guangzhou and the number of days he/she takes public holidays, personal leaves, business trips and training in and outside China during the applicant's work in Guangzhou in the respective year. If the applicant stays in Guangzhou for fewer than 24 hours, it shall be counted as half a day in calculating the number of working days in Guangzhou.

3. **诚信条件：** 申请人应当遵守法律法规、科研伦理和科研诚信，依法纳税，申请时未被列入严重失信主体名单。

3. **Integrity: The applicant shall comply with laws and regulations, research ethics and research integrity, pay taxes in accordance with the law, and not be included in the list of subjects with serious discredit at the time of application.**

## (二) 人才条件

1. **境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）。** 申请人应符合省落实粤港澳大湾区个人所得税优惠政策规定的人才范围，且符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》标准（附件1）。

高端人才资格的时点，以国家、广东省、广州市各类重大人才工程管理机构的人才认定文件（发文名单）、确认函、证书证件的生效或有效时间为准。

## (II) Talent's criteria

**1. Financial subsidies under preferential IIT policies in GBA for overseas talents (high-end talents).** Applicants should meet the talent criteria specified in Guangdong Province's policy in implementing preferential IIT policies in GBA and conform to the standards of the Catalogue of Guangzhou High-end Talents for Financial Subsidies under Preferential IIT Policies in GBA (see Attachment 1).

For high-end talents, the time point of eligibility shall be determined by the effective or valid time of the talent confirmation documents (as per the attached name list), confirmation letters or certificates issued by relevant authorities in charge of management of various major talent projects at the state level or of Guangdong Province or Guangzhou Municipality.

**2.境外人才粤港澳大湾区个人所得税优惠政策财政补贴（紧缺人才）。** 申请人应符合省落实粤港澳大湾区个人所得税优惠政策规定的人才范围，符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》标准（附件2），且紧缺人才的纳税年度个人所得税应纳税所得额应达到30万元人民币以上。

## **2. Financial subsidies under preferential IIT policies in GBA for**

**overseas talents (critically-lacking talents).** Applicants should meet the talent criteria specified in Guangdong Province's policy in implementing preferential IIT policies in GBA and conform to the standards of the *Catalogue of Guangzhou Critically-lacking Talents for Financial Subsidies under Preferential IIT Policies in GBA* (see Attachment 2). The taxable income of IIT for the critically-lacking talents in the tax year shall exceed RMB 300,000.

紧缺人才资格的时点:

(1) 有行业或工种专门技能认证的,以技能认证部门颁发的执业资格证、职称证、技能证的生效或有效时间为准。

(2) 无行业和工种专门技能认证的,以学历、学位证书或工作单位说明申请人所从事岗位(工种)的生效或有效时间为准。

For critically-lacking talents, the time point of eligibility shall be determined by:

(1) the effective or valid time of certificates of professional qualification, professional title, or skill certificates issued by skill certification authorities where there is a professional or job-specific skill certification available; or

(2) the effective or valid time of the applicant's academic qualification certificate, diploma or employment certificate that indicate his/her position (or specific job) where there is no professional or job-specific skill certification available.

**3.享受补贴的时点规则。** 申请人获得高端、紧缺人才资格时点处



于纳税年度内的，可享受相应纳税年度的财政补贴；高端、紧缺人才资格时点在纳税年度结束以后才生效的，不享受相应的纳税年度财政补贴。

**3. The rules regarding the time point for enjoying subsidies.** The applicant whose time point of eligibility as a high-end or critically-lacking talent falls within the tax year is entitled to the financial subsidies for the corresponding tax year, while the applicant whose qualification as a high-end or critically-lacking talent takes effect after the end of the tax year shall not be entitled to the financial subsidies for the corresponding tax year.

#### 四、申报时间

2023年12月29日至2024年2月29日受理2021、2022纳税年度个人所得税优惠政策财政补贴申请以及2020纳税年度补办申请。

#### **IV Application Time**

Acceptance of applications for financial subsidies related to preferential IIT policies for the tax years 2021 and 2022, as well as retroactive applications for the tax year 2020, will be conducted from Dec 29, 2023 to Feb 29, 2024.

#### 五、申报材料

申请人按申请类别在相应的申报系统中扫描上传下列材料：

(一) 《广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表》(附件3)

由系统自动生成，扣缴义务人或申请人填写后下载打印、签名确

认并加盖扣缴义务人（单位）公章。申请人如系自行申报缴纳本人个人所得税的，可不加盖公章。其中，申请人申报年度个人所得税数据无需填列，由申请人在国家税务总局“自然人电子税务局”网页端授权查询并获得查询序列号后，在申请表内填列查询序列号，网办系统将自动导入个人所得税数据。其中，财政补贴金额超过100万元以上的申请人，还需填报《个人所得税优惠申报登记表》（附件4）。

## **V Application Materials**

Applicants, according to their application category, shall scan and upload the following documents in the corresponding application system:

**(I) *Guangzhou Application Form for Individuals Applying for Financial Subsidies under Preferential IIT Policies in GBA*** (see Attachment 3)

It is automatically generated by the system. The withholding agent or applicant shall fill in, download, print, sign and confirm, and affix the official seal of the withholding agent (unit). If the applicant declares and pays their IIT on their own, they may not affix an official seal. Among them, the applicant's annual IIT data does not need to be filled out. The applicant is authorized to query and obtain the query serial number on the webpage of “e-Tax Service for Natural Persons” of the State Taxation Administration. After filling in the query serial number in the application form, the online system will automatically import the IIT data. Applicants with financial subsidies exceeding one million yuan are also required to fill out the *Registration Form for IIT Subsidies Application* (see Attachment 4).

**(二) 申请个税优惠补贴承诺书，按实际情况提供以下材料之一：**

1. 申请人本人办理时，申请人须提交《申请个税优惠补贴承诺书（适用于申请人本人办理个税补贴申请手续）》（模板见附件5）。申请人为独立个人劳务的，还应提交《个人声明（独立个人劳务）》（模板见附件7）。

2. 扣缴义务人（单位）代为办理时，扣缴义务人（单位）须出具并提交《申请个税优惠补贴承诺书（适用于扣缴义务人代申请人办理个税补贴申请手续）》（模板见附件6）。

上述承诺书中的申请人本人开户银行应具体明确至支行名称，如中国建设银行股份有限公司××市××支行。

**(II) Letter of Commitment for IIT Subsidies Application. One of the following materials shall be submitted according to the actual situation:**

1. When the applicant personally handles the application, they shall submit the “*Letter of Commitment for IIT Subsidies Application (applicable to individuals applying for IIT subsidies)*” (template provided in Attachment 5). If the applicant is engaged in independent personal services, they shall also submit the “*Personal Statement (Template for Individual Service Providers)*” (template provided in Attachment 7).

2. When the withholding agent (entity) handles the application on behalf of the applicant, the withholding agent (entity) shall provide and submit the “*Letter of Commitment for IIT Subsidies Application (applicable to withholding agents applying for IIT subsidies on behalf of the applicant)*” (template provided in Attachment 6).

In the commitment letter, the applicant’s personal bank account shall be specifically identified down to the branch level, such as the ×× branch of

### (三) 申请人有效身份证明证件

1. 外国国籍人士提交护照或外国人永久居留证。
2. 香港、澳门永久性居民提交永久性港澳居民身份证<sup>1</sup>、港澳居民来往内地通行证。
3. 取得香港入境计划（优才、专业人士及企业家）的香港居民提交香港居民身份证<sup>2</sup>、香港入境事务处签发的相关入境证件。
4. 台湾地区居民提交台湾居民身份证、台湾居民来往大陆通行证。
5. 取得国外长期居留权的海外华侨和归国留学人才提交中国护照、中国身份证、国外长期（或永久）居留凭证。其中，归国留学人才还应当提交教育部留学服务中心开具的《国外学历学位认证书》。

为避免申请人享受粤港澳大湾区个人所得税补贴优惠时出现计算等错误，以上身份证件必须与纳税年度登记纳税时所使用的身份证明相一致。申报人提供的身份证件、证明文件须在纳税年度之内有效，如以上身份证件已失效，还需提供当前有效身份证件。如申请人使用了多个不同身份证明登记纳税的，需提交所有相应的身份证明，并核实是否已在税务部门办理纳税档案并档。

### **(III) The applicant's valid identity certificate**

1. Foreign nationals shall submit their passports or Foreign Permanent Resident ID Card.
2. Permanent residents of Hong Kong and Macao shall submit permanent Hong Kong and Macao ID card<sup>3</sup> or the Mainland Travel Permit

<sup>1</sup> 永久性港澳居民身份证是香港、澳门入境处签发给拥有香港/澳门居留权人士的身份证。

<sup>2</sup> 香港居民身份证是香港入境处签发给没有香港居留权人士的身份证。

<sup>3</sup> The Permanent ID card of Hong Kong and Macao is an identity card issued by the Immigration Department of Hong Kong or Macao to individuals who possess the right of abode in Hong Kong or Macau.

for Hong Kong and Macau Residents.

3. Hong Kong residents under the Hong Kong's Admission Schemes for Talents, Professionals and Entrepreneurs shall submit their Hong Kong Resident Identity Cards<sup>4</sup> and visas issued by the Hong Kong Immigration Department.

4. Permanent residents of Taiwan shall submit their Taiwan Resident Identity Cards and Mainland Travel Permit for Taiwan Residents.

5. Overseas Chinese and returned overseas Chinese students who have obtained the right of long-term residence abroad shall submit their Chinese passports, Chinese identity cards and long-term (or permanent) foreign residence certificates. Among them, returned overseas students shall also submit the *Certificate of Academic Degree Abroad* issued by the Service Center for Overseas Studies of the Ministry of Education.

In order to prevent calculation errors and ensure accuracy, the provided identification documents shall match the identity proof used during tax registration for the respective tax year. The identity documents and supporting evidence provided by the applicant shall be valid within the tax year. If the provided identification documents have expired, current valid identification documents shall be submitted. In cases where multiple different forms of identity proof were used for tax registration, all relevant identification documents shall be submitted, and it shall be verified whether tax records have been filed with the tax authorities for the purpose of consolidation.

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<sup>4</sup> The Hong Kong Resident Identity Card is an identity card issued by the Immigration Department of Hong Kong to individuals who do not have the right of abode in Hong Kong

#### **(四) 申请人人才资质材料。**

1. 高端人才：申请人应提供获国家、省政府、广州市政府部门认定的境外高端人才有关荣誉证书、聘书、确认函、证明函、认定文件、外国人工作许可证（或许可通知）等材料，包括：《外国人工作许可证》（A类）、《外国高端人才确认函》、《珠三角自主创新示范区9市和揭阳中德金属生态城外籍/港澳台高层次人才确认函》或其他经国家、广东省、广州市人才工作主管部门认定的高层次人才证明等。申请人工作单位为企业的，应提交工作单位对单位属性、主营业务、申请人所从事岗位属于中高级管理人员、生产技术骨干的说明材料（模板见附件8）。

2. 紧缺人才：具备岗位相关的技能认证部门颁发的执业（职业）资格证、职称证、技能证，国家教育部门认可的学历、学位证书，如无上述证书，则提供工作单位就申请人所从事岗位属于技术骨干、技能骨干岗位和中高级管理人员及其从业经验、工作胜任情况说明。申请人工作单位为企业的，应提交工作单位对单位属性、主营业务、申请人所从事岗位属于中高级管理人员、生产技术骨干的说明材料（模板见附件8）。

#### **(IV) The applicant's talent qualification documents**

1. High-end Talents: Applicants shall provide relevant honorary certificates, appointment letters, confirmation letters, proof letters, recognition documents, foreigner's work permit (or permit notification), and other materials recognized by the national, provincial, and municipal governments for an overseas high-end talent. These materials may include: "Foreigner's Work Permit" (Category A), "Confirmation Letter for Foreign High-end Talents," "Confirmation Letter for High-level Talents in the 9 Cities of the Pearl River Delta as Independent Innovation Demonstration

Zone and Jieyang Sino-Germany Metal Ecological City” or other certificates recognized by the talent authorities at the national, Guangdong province, and Guangzhou city levels. If the applicant’s employer is a company, materials explaining the nature of the company, main business, and the applicant’s position as a middle/senior level management personnel or a key technical staff member shall be submitted (template provided in Attachment 8).

2. Critically-lacking talents: Applicants shall provide professional qualifications, job title certificates, and skill certifications issued by relevant skill certification authorities related to the position. Additionally, academic and degree certificates recognized by the national education authorities shall be submitted. If the applicant does not possess the aforementioned certificates, the application shall include an explanation from the employer stating that the applicant’s position is in technical or skill-related roles, and provide details about the applicant’s professional experience and competence. If the applicant’s employer is a company, materials explaining the nature of the company, main business, and the applicant’s position as middle/senior level management personnel or a key technical staff member shall be submitted (template provided in Attachment 8).

**(五)申请人在广州市纳税年度工作天数达到累计满90天以上(不含90天)的材料。根据实际情况提供以下材料之一：**

1. 申请人因工作关系而在广州市注册的企业和其他机构任职、受雇的，提供申请人与扣缴义务人所签订的劳动合同（劳动合同约定的工作

地点为广州市内)；申请人属由中国境外雇主派遣的，提供该申请人的中国境外雇主与广州市接收企业签订的派遣合同。

2. 申请人因工作关系而在广州市提供独立个人劳务，须提供申请人与在广州市设立的企业、机构所签订的劳务合同。

**(V) Materials to prove that the applicant's cumulative working days in Guangzhou exceed 90 days (excluding 90 days) in the tax year. One of the following materials shall be submitted based on the actual situation:**

1. If the applicant is working at or being employed by an enterprise or other institution registered in Guangzhou in relation to his/her job, he or she shall provide the labor contract signed between the applicant and the withholding agent (with the work location specified as in Guangzhou). If the applicant is dispatched by an overseas employer, he or she shall provide the dispatch contract signed between the applicant's overseas employer and the receiving enterprise in Guangzhou.

2. If the applicant provides independent personal services in Guangzhou due to work-related reasons, he or she shall provide the service contract signed with the enterprise or institution established in Guangzhou.

#### **(六) 申请人银行账户资料**

申请人本人在中国内地开设和已激活的 I 类银行结算账户(即全功能账户)资料，包括提供含申请人本人的开户银行、银行账号、开户名的存折或银行卡复印件。

#### **(VI) Bank account information of the applicant**

Information of Class I bank settlement account (i.e. a full-function



bank account) opened and activated by the applicant in the Chinese Mainland, including a photocopy of the bank book or bank card containing the applicant's bank account, account number and account name.

**(七) 获人才政策支持奖励文件 (依据实际情况提供)**

申请人获得区级以上政府或政府工作部门人才政策支持的奖励、补贴材料, 则须提供相关经费下达通知。

**(VII) Documents for receiving talent policy incentives (to be provided based on actual circumstances)**

Applicants who have received awards or subsidies under the talent policies of government or government departments at the district level or above shall provide relevant notices of fund allocation.

**(八) 授权委托书 (委托办理请提供)**

委托书应当载明委托人、代理人的姓名或者名称、身份证件号码、委托事项、代理权限、代理期限并由委托人签名和填写日期, 并附上代理人身份证件原件扫描件。委托书使用外文书写的, 需提供资质翻译机构的中文翻译件 (模板见附件9)。

以上材料, 请按上述顺序逐项上传提交, 第(一)至(六)项为所有申请人必须提供材料, 第(七)至(八)项根据申请人的实际情况提供。非中文材料 (护照或国际旅行证件除外) 需提供具备资质的翻译机构的中文翻译件; 每项材料应以原件扫描并合并成一个PDF文档上传至系统, 材料须清晰可辨; 申请材料需加盖扣缴义务人公章 (申请人有效身份证明证件、申请人本人存折或银行卡、独立个人劳务的申请材料无

需加盖公章)。

### **(VIII) Power of Attorney (when applying through an agent)**

The *Power of Attorney* shall specify the name or entity of the principal and agent, identification numbers, matters entrusted, delegated authority, duration of agency, and be signed and dated by the principal. Additionally, it shall be accompanied by the original scanned copy of the agent's identification document. If the *Power of Attorney* is written in a foreign language, a Chinese translation by a qualified translation agency is required (template provided in Attachment 9).

Please upload the above materials in the specified order above. Items (1) to (6) are mandatory for all applicants, while items (7) to (8) are dependent on the applicant's actual situation. Non-Chinese documents (except passports or international travel documents) shall be accompanied by Chinese translations from qualified translation agencies. Each document shall be scanned in its original form and merged into a single PDF document for submission to the system, which shall be clear and legible. The application materials shall be stamped with the official seal of the withholding agent (except for the applicant's valid identification proof, the applicant's passbook or bank card, and application materials for independent personal services, which do not require an official seal).

## **六、办理程序**

申请境外人才粤港澳大湾区个人所得税优惠政策财政补贴的基本程序为：个税查询—账号注册—办理申请—部门受理及审核—补贴发

放。

**步骤一：**个税查询。申请人先通过国家税务总局“自然人电子税务局”网页端完成人脸识别认证注册，无法人脸识别认证的，可通过V-TAX远程办税终端或前往全市任一办税大厅领取注册码完成注册，如因客观原因无法到办税服务厅自行办理的，可委托扣缴义务人代为办理。成功认证后，申请人登录国家税务总局的“自然人电子税务局—特色应用—粤港澳大湾区人才税e查”（网址：<https://etax.chinatax.gov.cn>），授权查询本人补贴申请年度个人所得税纳税数据，确认无误后，在“自然人电子税务局”系统自动生成查询序列号。申请人应记录并妥善保存查询序列号，以避免个人涉税信息泄露。因申请人可能会同时查询2020、2021、2022纳税年度的数据，请务必按纳税年度分别记录查询序列号。如申请人多次查询同一纳税年度的个人所得税纳税数据，自然人电子税务局会相应产生多个查询序列号，申请人应记录和保存当年度最后一次的查询序列号。

## **VI. Processing Procedure**

The general procedure for the application of the financial subsidies is as follows: IIT Inquiry - Account Registration - Application Processing - Department Acceptance and Review - Subsidy Disbursement.

**Step One: IIT inquiry.** The applicant shall first complete facial recognition authentication registration through the website of “e-Tax Service for Natural Persons” of the State Taxation Administration. If facial recognition authentication is not possible, they can use the V-TAX remote tax terminal or go to any tax service hall in the city to collect the registration code to complete the registration. If it is not possible to go to

the tax service hall for objective reasons, they can entrust the withholding agent to handle it on their behalf. After successful authentication, the applicant logs into the “e-Tax Service for Natural Persons - Featured Applications - GBA Talent Tax E-check” of the State Taxation Administration (website: <https://etax.chinatax.gov.cn>) to authorize the query of IIT payment data for the year of his/her subsidy application. After confirmation, the query serial number will be automatically generated in the e-Tax Service system. The applicant shall record and properly keep the query serial number to avoid personal tax information leakage. As the applicant may query data for tax years 2020, 2021, and 2022 at the same time, please make sure to record the query serial number separately for each tax year. If the applicant queries the IIT payment data of the same tax year multiple times, the e-Tax Service will generate multiple query serial numbers accordingly. The applicant shall record and save the last query serial number of the current year.

**步骤二：**账号注册。扣缴义务人或申请人登录“广东政务服务网”（网址为：<https://www.gdzwfw.gov.cn/>）搜索广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才）或广州市境外人才粤港澳大湾区个人所得税优惠政策财政补贴（紧缺人才）事项，并点击“立即办理”，在广东省统一身份认证平台完成账号注册并将账号升级至四级及以上。如已有账号的，则无需再重复注册账号，只需将账号升级至四级及以上。

**Step Two: Account Registration.** Withholding agents or applicants should log in to the “Guangdong Government Service Network” (website: <https://www.gdzwfw.gov.cn/>) and search for the “Preferential IIT Policies and Financial Subsidies for Overseas Talents in the Guangdong-Hong Kong-Macao Greater Bay Area (High-end Talents)’ or “Preferential IIT Policies and Financial Subsidies for Overseas Talents in the Guangdong-Hong Kong-Macao Greater Bay Area (Critically-lacking Talents)” and click on “Apply Now”. Complete the account registration on the Guangdong Province Unified Identity Authentication Platform and upgrade the account to level four or above. If the applicant has an account, there is no need to register again; just upgrade the account to level four or above.

**步骤三：办理申请。** 申请人或扣缴义务人登录账号后，根据“信息自检”栏目的提示，登录国家税务总局的“自然人电子税务局”网页端查询个人所得税数据，取得纳税年度对应的查询序列号（以当年度最后一年的查询序列号为准）。如已取得查询序列号，则可忽略此提示，继续按照系统操作提示，如实、准确填报《广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表》，其中个人所得税数据无需手工填报，只需在申请表中填入当年度的查询序列号。填报完成并检查无误后，下载打印表格，连同本指南载明的其他附件材料，按顺序逐一上传系统，完成网上申请。申报截止日24时（北京时间）仍未能成功提交申请者，系统将自动关闭。

申请人或扣缴义务人提交申请后，如发现有误，系统未进入受理环节且未关闭时可发起撤回申请。

**Step Three: Application Processing.** After logging into the account, applicants or withholding agents should follow the prompts in the “Self-Check” section to access the “e-Tax Service for Natural Persons” webpage of the State Taxation Administration to retrieve IIT data for the relevant tax year, obtaining the query serial number (based on the last query serial number of the current year). If the query serial number has already been obtained, this prompt can be ignored. Continue to follow the system’s operational prompts and truthfully and accurately fill out the “*Guangzhou Application Form for Individuals Applying for Financial Subsidies under Preferential IIT Policies in GBA*”. The IIT data does not need to be manually entered; only the query serial number for the current year should be filled in the application form. After completing and verifying the information, download and print the form. Along with other required supporting documents specified in this guide, upload them one by one in sequence to the system to complete the online application. If the application is not successfully submitted by 24:00 (Beijing time) on the deadline day, the system will automatically close.

After submitting the application, if any errors are discovered and the system has not yet entered the processing stage and is still open, applicants or withholding agents can initiate the withdrawal of the application.

**步骤四：部门受理及审核。** 申请人或扣缴义务人在广东政务服务网上提出财政补贴申请，由广州市政务服务中心进行受理。对申请个人所得税财政补贴资料齐全、符合条件且资料齐备的，受理部门予以受理。受理期间，如发现申请材料需补充完善的，将送返申请人进行修改，

并将通过短信方式告知申请人。申请人应在申报期结束前登录广州市民网页完成“修改”操作。未在申报期结束前重新提交的，则视为申请人自动放弃申请资格。补贴申请受理后，由广州市政务服务中心分发申请业务至审核部门，属于高端人才的，由各区科技部门初审，市科技局复审；属于紧缺人才的，由各区人力资源社会保障部门初审，市人力资源社会保障局复审。审核工作在60个工作日内完成。审核期间，如发现申请材料需补充完善的，将一次性告知补正。补齐补正通知将通过短信方式告知办理人。申请人应在10个工作日内一次性补正，补正所需时间不计算在受理审核期限内。未按时重新提交的，则视为申请人自动放弃申请资格，系统自动办结。部门审核认为申请不符合政策规定的，不予通过并说明理由。

市科技局、市人力资源社会保障局根据复审结果会同有关职能部门就申请人诚信情况、出入境情况、行业情况、纳税情况等开展审核工作。对审核通过的，市科技局、市人力资源社会保障局提出享受财政补贴的境外高端人才和紧缺人才名单报市财政局汇总，由市财政局按程序报批。

**Step Four: Acceptance and Review.** The applicant or withholding agent submits a financial subsidy application on the Guangdong e-Government Service Network. The Guangzhou Municipal e-Government Service Center handles the acceptance and assigns the application business to the reviewing department. For high-end talents, initial review is conducted by the science and technology departments of each district, followed by a second review by the Municipal Science and Technology Bureau. For critically-lacking talents, initial review is carried out by the human resources and social security departments of each district, followed

by a second review by the Municipal Human Resources and Social Security Bureau. If the application for IIT financial subsidy is complete, meets the conditions, and has all necessary documents submitted, the acceptance department will process the application. **During the acceptance period, if it is found that the application materials need to be supplemented or improved, they will be returned to the applicant for modification, and the applicant will be notified via SMS. Applicants should log in to the Guangzhou Citizen Page to complete the “modification” operation before the end of the application period. Failure to resubmit before the end of the application period will be considered as the applicant voluntarily giving up the application qualification.** The review is completed within 60 working days after acceptance.

**During the review, if it is found that the application materials need to be supplemented or improved, a one-time notice for correction will be given. The correction notice will be communicated to the applicant via SMS. Applicants are required to make a one-time correction within 10 working days, and the time needed for correction is not counted within the acceptance review period. Failure to resubmit on time will be considered as the applicant voluntarily giving up the application qualification, and the system will automatically complete the process.** If the departmental review determines that it does not comply with policy regulations, the application will not be approved, and the reasons will be explained.

The Municipal Science and Technology Bureau and the Municipal Human Resources and Social Security Bureau, based on the results of the



second review, together with relevant functional departments, conduct an audit on the applicant's integrity, entry and exit status, employment and industry, and tax payment. For those who pass the audit, the Municipal Science and Technology Bureau and the Municipal Human Resources and Social Security Bureau compile a list of overseas high-end talents and critically-lacking talents entitled to financial subsidies, and submit it to the Municipal Finance Bureau for approval in accordance with the procedures.

**步骤五：** 补贴发放。正式财政补贴名单形成后，市科技局、市人力资源社会保障局按程序通过市财政国库集中支付系统将财政补贴直接拨付至申请人的个人账户。

**Step Five:** Subsidy Disbursement. After the formal financial subsidy list is established, Guangzhou Municipal Science and Technology Bureau and Guangzhou Municipal Human Resources and Social Security Bureau, following procedures, directly disburse the financial subsidy to the personal account of the applicant through the centralized payment system of the municipal treasury.

## 七、进度查询

扣缴义务人或申请人登录“广东政务服务网”（网址为：<https://www.gdzwfw.gov.cn/>），选择“广州市”并点击“广州市”页面里的“市民网页”，登录后进入广州市民网页首页-办事大厅-政策兑现-进度，即可查询申请进度。

## VII Progress Inquiry

Withholding agents or applicants can log in to the “Guangdong e-Government Service Network” (website: <https://www.gdzwfw.gov.cn/>)

and click on “Citizen Page” on the homepage. After logging in, navigate to the homepage of the Guangzhou Citizen Page - Service Hall - Policy Fulfillment - Progress, to inquire about the application progress.

## 八、办理机关

市、区科技部门按各自职能负责办理辖区内境外人才粤港澳大湾区个人所得税优惠政策财政补贴（高端人才），市、区人力资源社会保障部门按各自职能负责办理辖区内境外人才粤港澳大湾区个人所得税优惠政策财政补贴（紧缺人才）。

## VIII Processing Authorities

The municipal and district science and technology departments are responsible for processing the financial subsidies for overseas talents (high-end talents) under the preferential IIT policies in GBA according to their respective functions. The municipal and district human resources and social security departments are responsible for processing the financial subsidies for overseas talents (critically-lacking talents) under the preferential IIT policies in GBA according to their respective functions.

## 九、窗口受理及咨询电话

本事项既可线上办理，也可线下窗口办理。如选择线下窗口办理的，可通过广东政务服务网(网址为：<https://www.gdzwfw.gov.cn/>) 进行预约或在服务大厅直接取号办理，并携带相关书面材料(申请人在办理财政补贴申请前，先行登录国家税务总局的自然人电子税务局网页端查询个人所得税数据，取得查询序列号)，前往政策兑现窗口办理。

窗口地址: 广州市天河区珠江新城华利路61号广州市政务服务中心  
五楼服务大厅政策兑现窗口

电话: 020-12345

### **VIII Window Acceptance and Inquiry Hotline**

The application can be handled both online and offline. For those opting for offline processing, appointments can be made through the Guangdong e-Government Service Network (website: <https://www.gdzfw.gov.cn/>) or by directly obtaining a service hall number for processing. After that, the applicant should bring relevant written materials (applicants should log in to e-Tax Service for Natural Persons of State Tax Administration to check IIT data and obtain a query sequence number before applying for the financial subsidy) and visit the Policy Fulfillment Window for the application.

Window Address: Policy Fulfillment Window, 5th Floor, Guangzhou Government Affairs Center, 61 Huali Road, Zhujiang New Town, Tianhe District, Guangzhou.

Hotline: 020-12345

### **十、办理收费**

本事项不收取任何费用。

### **X Processing Fees**

No fees are charged.

### **十一、注意事项**

(一) 申请人和扣缴义务人应如实提供申请材料，并对申请材料完整性、真实性和准确性负责。对于虚报、冒领、骗取财政补贴资金的行为，一经查实，追回已安排的财政补贴，并依据《财政违法行为处罚处分条例》（国务院令427号）等法律法规予以处理，涉嫌犯罪的，移交司法机关依法追究刑事责任。

(二) 申请人和扣缴义务人应自觉接受科技、人力资源社会保障、财政、审计等部门对个人所得税财政补贴资金情况的检查监督。

## **XI Notes**

(I) The applicant and withholding agent shall provide true and authentic application materials, and shall be held responsible for the completeness, authenticity and accuracy of the application materials. Once the acts of false reporting, falsely collecting or defrauding financial subsidies are found, the distributed financial subsidy shall be recovered, and the case shall be handled in accordance with the *Regulations on Punishment of Financial Illegal Acts* (Decree No. 427 of the State Council) and relevant laws and regulations. If a suspected crime is committed, the case shall be referred to judiciary authorities for criminal prosecution according to law.

(II) Applicants and withholding agents shall willingly undergo inspections and supervision by departments such as science and technology, human resources and social security, finance, and audit, regarding the financial subsidies for IIT.

## **十二、市、区科技、人社部门、税务部门咨询电话**

对财政补贴审核结果有疑问的，可询市、区科技部门和人力资源社

会保障部门。对自然人电子税务局“粤港澳大湾区人才税e查”查询操作、自然人纳税档案并档、个人所得税纳税额数据等有疑问的，可询税务部门。

（一）市、区科技部门

越秀区科技工业和信息化局：020-37678849

海珠区科技工业商务和信息化局：020-89088603

荔湾区科技工业和信息化局：020-81376806

天河区科技工业和信息化局：020-38622897、38622837

白云区科技工业商务和信息化局：020-80736020、80736072

黄埔区科学技术局：020-82113490、82110023

花都区科技工业商务和信息化局：020-36998912、36998932

番禺区科技工业商务和信息化局：020-84826039

南沙区科学技术局：020-39053769

从化区科技工业商务和信息化局：020-87926183

增城经济技术开发区科技创新局：020-32893181、82882161

广州市科学技术局：020-38920052、83124056、83124059

（二）市、区人社部门

越秀区人力资源和社会保障局：020-37631713

海珠区人力资源和社会保障局：020-34371347

荔湾区人力资源和社会保障局：020-81378224

天河区人力资源和社会保障局：020-87554128

白云区人力资源和社会保障局：020-32580786

黄埔区人力资源和社会保障局：020-82289006

花都区人力资源和社会保障局：020-86969016

番禺区人力资源和社会保障局：020-84636139

南沙区人力资源和社会保障局：020-39096653

从化区人力资源和社会保障局：020-87927631

增城区人力资源和社会保障局：020-82758916

广州市人力资源社会保障局：020-83724221、020-83391440

(三) 国家税务总局广州市税务局

咨询电话：020-12366-1-2。

## **XII Inquiry Hotlines for Municipal and District Science and Technology, Human Resources and Social Security, and Taxation Departments**

If there are any doubts about the results of financial subsidy audits, inquiries can be directed to the municipal and district science and technology departments, as well as the human resources and social security departments. Questions related to the “Guangdong-Hong Kong-Macao Greater Bay Area Talent Tax e-Check” operation on the personal electronic tax service portal, personal tax record consolidation, and IIT payment data can be directed to the taxation department.

### **( I ) Municipal and District Science and Technology Departments**

Yuexiu District Science and Technology industry and information Bureau : 020-37678849

Haizhu District Science and Technology industry commerce and information Bureau : 020-89088603

Liwan District Bureau of Science, Technology, Industry and Information Technology : 020-81376806

Tianhe District Science and Technology industry and information

Bureau : 020-38622897

Baiyun District Science and Technology industry commerce and information Bureau : 020-80736020

Huangpu District Science and Technology Bureau: 020-82113490

Huadu District Science and Technology industry commerce and information Bureau: 020-36998912

Panyu District Science and Technology industry commerce and information Bureau: 020-84826039

Nansha District science and technology Bureau: 020-39053769

Conghua District Science and technology industry commerce and information Bureau: 020-87926183

Technological Innovation Bureau of Zengcheng Economic and Technological Development Zone: 020-32893181

Guangzhou Science and Technology Bureau : 020-83124059 、  
38920052

( II ) Municipal and district human resources and social security departments

Yuexiu District Human Resources and Social Security Bureau :  
020-37631713

Haizhu District Human Resources and Social Security Bureau :  
020-34371347

Liwan District Human Resources and Social Security Bureau :  
020-81378224

Tianhe District Human Resources and Social Security Bureau :  
020-87554128

Baiyun District Human Resources and social Security Bureau :  
020-32580786

Huangpu District Human Resources and Social Security Bureau :  
020-82289006

Huadu District Human Resources and Social Security Bureau :  
020-86969016

Panyu District Human Resources and Social Security Bureau :  
020-84636139

Nansha District Human Resources and social Security Bureau :  
020-39096653

Conghua District Human Resources and Social Security Bureau :  
020-87927631

Human Resources and Social Security Bureau of Zengcheng District:  
020-82758916

Guangzhou Human Resources and Social Security Bureau : 020-  
83724221、020-83391440

( II I ) Guangzhou Tax Bureau of State Taxation Administration

Tel: 020-12366-1-2

### 十三、法律救济途径

行政复议部门：广州市人民政府行政复议办公室，地址：越秀区小北路 183号行政复议金和大厦2楼（市政府行政复议办公室），联系电话：020-83555988。

行政诉讼部门：广州铁路运输法院，地址：广州市荔湾区花地大



道中68号，联系电话：020-37890836。

### **XIII Legal remedies**

Administrative Review Department: Administrative Review Office of Guangzhou Municipal People's Government, Address: (Administrative Reconsideration Office of the Municipal Government), 2nd Floor, Administrative Reconsideration Jinhe Building, No. 183 Xiaobei Road, Yuexiu District, Tel: 020-83555988

Administrative Litigation Department: Guangzhou Railway Transportation Court, Address: No. 68 Huadi Avenue, Liwan District, Guangzhou, Tel: 020-37890836

- 附件：1.广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录
- 2.广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录
- 3.广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表
- 4.个人所得税优惠申报登记表（申请人申请个税补贴超过100万元的填报）
- 5.申请个税优惠补贴承诺书（适用于申请人本人办理个税补贴申请手续）
- 6.申请个税优惠补贴承诺书（适用于扣缴义务人代申请人办理个税补贴申请手续）
- 7.个人声明（独立个人劳务）

- 8.单位属性、主营业务及申请人从事岗位的说明
- 9.授权委托书
- 10.申报个税补贴材料要求一览表

Attachments:

1. Catalogue of Guangzhou High-end Talents for Financial Subsidies under Preferential IIT Policies in GBA
2. Catalogue of Guangzhou Critically-lacking Talents for Financial Subsidies under Preferential IIT Policies in GBA
3. Guangzhou Application Form for Individuals Applying for Financial Subsidies under Preferential IIT Policies in GBA
4. IIT Subsidies Application Registration Form (applicable to subsidies exceeding one million Yuan)
5. Letter of Commitment for IIT Subsidies Application (applicable to individuals applying for IIT subsidies)
6. Letter of Commitment for IIT Subsidies Application (applicable to withholding agents applying for IIT subsidies on behalf of the applicant)
7. Personal Statement (Template for Individual Service Providers)
8. Description of Nature and Main Business of Employer and Applicant's Position
9. Power of Attorney
10. List of Documents Required for IIT Subsidy Application

## 附件 1

# 广州市粤港澳大湾区个人所得税优惠政策 财政补贴项目高端人才目录

广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才，是指在我市高等院校、科研机构、医疗机构、公共卫生机构等单位工作，或在重点发展产业的企业担任中高级管理人员、生产技术骨干，且符合以下条件之一的人才：

1. 持有《外国人工作许可证》（A类）；
2. 持有《外国高端人才确认函》；
3. 持有《珠三角自主创新示范区9市和揭阳中德金属生态城外籍/港澳台高层次人才确认函》；
4. 经国家、广东省、广州市人才工作主管部门认定或评定的高层次人才。

重点发展产业的企业包括：

1. 广东省十大战略性支柱产业、广东省十大战略性新兴产业的生产制造企业及科技型企业；
2. 广州市支柱产业、广州市战略性新兴产业的生产制造企业及科技型企业；
3. 生产性服务业、科技服务业企业。

**相关名词释义：**

（一）“经国家、广东省、广州市人才工作主管部门认定或评定的高层次人才”：指入选国家、广东省、广州市重大人才工程的个人或团

队负责人，或广东省人才优粤卡持卡人。

（二）“高等院校”：指依据《中华人民共和国高等教育法》规定，由国务院教育行政部门审批、备案设立的高等学校和其他高等教育机构。

（三）“科研机构”：指依据《中华人民共和国科学技术进步法》规定，由国家、省、市、区机构编制部门批准的利用财政性资金设立的科学技术研究开发机构，及依据《科技类民办非企业单位登记审查与管理暂行办法》由民政部门登记的科技类民办非企业单位。

（四）“医疗机构”：指依据《中华人民共和国医疗机构管理条例实施细则》的规定，在广州市卫生行政主管部门登记取得《医疗机构执业许可证》的具有独立法人资格的机构。

（五）“公共卫生机构”：指广州市、各区卫生行政主管部门所属具有独立法人资格的公共卫生机构。

（六）广东省十大战略性支柱产业包括：新一代电子信息、绿色石化、智能家电、汽车、先进材料、现代轻工纺织、软件与信息服务、超高清视频显示、生物医药与健康、现代农业与食品。

（七）广东省十大战略性新兴产业包括：半导体及集成电路、高端装备制造、智能机器人、区块链与量子信息、前沿新材料、新能源、激光与增材制造、数字创意、安全应急与环保、精密仪器设备。

（八）广州市支柱产业包括：汽车产业、石化产业、电子产业。

（九）广州市战略性新兴产业包括：新一代信息技术、智能与新能源汽车、生物医药与健康产业等三大新兴支柱产业；智能装备与机器人、轨道交通、新能源与节能环保、新材料与精细化工、数字创意等五大新兴优势产业；量子科技、区块链、太赫兹、天然气水合物、纳米科技等多种未来产业。

（十）生产性服务业包括：为生产活动提供的研发设计与其他技术服务，货物运输、通用航空生产、仓储和邮政快递服务，信息服务，金融服务，节能与环保服务，生产性租赁服务，商务服务，人力资源管理及职业教育培训服务，批发与贸易经纪代理服务，生产性支持服务。详见国家统计局《关于印发〈生产性服务业统计分类（2019）〉的通知》（国统字〔2019〕43号）。

（十一）科技服务业包括：科学研究与试验发展服务、专业化技术服务、科技推广及相关服务、科技信息服务、科技金融服务、科技普及和宣传教育服务、综合科技服务等七大类。

## Attachment 1

### **Catalogue of Guangzhou High-end Talents for Financial Subsidies under Preferential IIT Policies in GBA**

High-end talents eligible for the financial subsidies under the preferential IIT policies in GBA refer to individuals working in higher education institutions, research institutions, medical institutions, public health institutions, or holding positions as middle and senior-level management or key technical personnel in enterprises of key development industries who meeting one of the following conditions:

1. Hold a “Foreigner’s Work Permit” (Category A).
2. Hold a “Confirmation Letter for Foreign High-end Talents”.
3. Hold a “Confirmation Letter for High-level Talents in the 9 Cities of the Pearl River Delta as Independent Innovation Demonstration Zone and Jieyang Sino-Germany Metal Ecological City”.
4. Recognized or assessed as high-level talents by the national, Guangdong province, or Guangzhou city talent authorities.

Enterprises of key development industries include:

1. Production and manufacturing enterprises and technology-oriented enterprises in Guangdong Province’s ten strategic pillar industries and ten strategic emerging industries;
2. Production and manufacturing enterprises and technology-oriented

enterprises in Guangzhou City's pillar industries and strategic emerging industries;

3. Manufacturing and technology service enterprises.

**Definitions of terms:**

- (1) “Recognized or assessed as high-level talents by the national, Guangdong province, or Guangzhou city talent authorities”: Refers to individuals or team leaders selected for major talent projects at the national, provincial, or municipal levels, or holders of the Guangdong Talent Card.
- (2) “Higher Education Institutions”: Refers to higher education institutions and other higher education institutions established and approved by the administrative education department of the State Council in accordance with *the Higher Education Law of the People's Republic of China*.
- (3) “Research Institutions”: Refers to scientific and technological research and development institutions established with financial funds approved by national, provincial, municipal, or district governments or institutions, and scientific and technological non-enterprise private units registered with the civil affairs department according to the *Interim Measures for the Registration and Management of Non-Enterprise Private Units in Science and Technology*.
- (4) “Medical Institutions”: Refers to institutions of independent legal person status which register with the health department of Guangzhou City and obtain “Practice License for Medical Institution” according

to the *Implementation Measures for the Medical Institutions Management Regulation of the Peoples Republic of China*.

- (5) “Public Health Institutions”: Refers to public health institutions with independent legal person status administered by the health departments of Guangzhou City and its districts.
- (6) Guangdong Province’s ten strategic pillar industries are: New-generation electronic information, green petrochemicals, smart home appliances, automobiles, advanced materials, modern light industry and textiles, software and information services, ultra-high-definition video displays, biomedicine and health, modern agriculture, and food.
- (7) Guangdong Province’s ten strategic emerging industries are: Semiconductor and integrated circuits, high-end equipment manufacturing, smart robots, blockchain and quantum information, cutting-edge new materials, new energy, lasers and additive manufacturing, digital creativity, safety emergency and environmental protection, precision instruments and equipment.
- (8) Guangzhou City’s pillar industries include: Automobile industry, petrochemical industry, and electronic industry.
- (9) Guangzhou City’s strategic emerging industries include: Three major emerging pillar industries (new-generation information technology, intelligent and new energy vehicles, biomedical and health industries); five major emerging advantageous industries (intelligent equipment and robots, rail transit, new energy and energy conservation and environmental protection, new materials and fine



chemicals, digital creativity); future industries (quantum technology, blockchain, terahertz, natural gas hydrates, nanotechnology).

(10) “Manufacturing Service Industry” includes: Research and development, design, and other technical services for manufacturing activities, transportation, general aviation production, warehousing and postal express services, information services, financial services, energy conservation and environmental protection services, manufacturing leasing services, business services, human resource management and vocational education and training services, wholesale and trade agency services, and manufacturing support services. See *Notice on Issuing the Classification of Manufacturing Service Industry Statistics* (2019) ([2019]No.43) issued by the National Bureau of Statistics.

(11) “Technology Service Industry” includes seven types, namely, scientific research and experimental development services, specialized technical services, technology promotion and related services, technology information services, technology financial services, technology popularization and education services, and comprehensive technology services.

## 广州市粤港澳大湾区个人所得税优惠政策 财政补贴项目紧缺人才目录

广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才，是指在我市学校、科研机构、医疗机构、公共卫生机构等单位或重点发展产业的企业工作，纳税年度个人所得税应纳税所得额达到30万元人民币以上，并具备与岗位职责相匹配专业能力和素养的技术骨干、技能骨干和中高级管理人员。

重点发展产业的企业包括：

1. 广东省十大战略性支柱产业、广东省十大战略性新兴产业的生产制造企业及科技型企业。
2. 广州市支柱产业、广州市战略性新兴产业的生产制造企业、科技型企业。
3. 生产性服务业企业。
4. 会计、法律、金融、咨询、研发设计、商贸服务、广告传媒、文旅等现代服务业及省市其他重点发展产业企业。

### 相关名词释义：

（一）“学校”：指依据《中华人民共和国教育法》规定，依法注册或备案，由教育行政部门审核、批准设立的初、中、高等教育机构。

（二）“科研机构”：指依据《中华人民共和国科学技术进步法》

规定，由国家、省、市、区机构编制部门批准的利用财政性资金设立的科学技术研究开发机构，及依据《科技类民办非企业单位登记审查与管理暂行办法》由民政部门登记的科技类民办非企业单位。

（三）“医疗机构”：指依据《广州市医疗机构执业登记办法（试行）》的规定，由广州市卫生行政主管部门登记取得《医疗机构执业许可证》的具有独立法人资格的机构。

（四）“公共卫生机构”：指广州市、各区卫生行政部门所属具有独立法人资格的公共卫生机构。

（五）广东省十大战略性支柱产业包括：新一代电子信息、绿色石化、智能家电、汽车、先进材料、现代轻工纺织、软件与信息服务、超高清视频显示、生物医药与健康、现代农业与食品。

（六）广东省十大战略性新兴产业包括：半导体及集成电路、高端装备制造、智能机器人、区块链与量子信息、前沿新材料、新能源、激光与增材制造、数字创意、安全应急与环保、精密仪器设备。

（七）广州市支柱产业包括：汽车产业、石化产业、电子产业。

（八）广州市战略性新兴产业包括：新一代信息技术、智能与新能源汽车、生物医药与健康产业等三大新兴支柱产业；智能装备与机器人、轨道交通、新能源与节能环保、新材料与精细化工、数字创意等五大新兴优势产业；量子科技、区块链、太赫兹、天然气水合物、纳米科技等多种未来产业。

（九）生产性服务业包括：生产活动提供的研发设计与其他技术服务，货物运输、通用航空生产、仓储和邮政快递服务，信息服务，金融服务，节能与环保服务，生产性租赁服务，商务服务，人力资源管理及职业教育培训服务，批发与贸易经纪代理服务，生产性支持服务。详见国家统计局《关于印发〈生产性服务业统计分类（2019）〉

的通知》（国统字〔2019〕43号）。

（十）“与岗位职责相匹配专业能力和素养”：具备岗位相关的职业（执业）资格证、职称证、学历学位证、技能证书、用人单位对申请人所从事岗位从业经验及工作胜任情况的说明（具备其中任意一项即可）。

## Attachment 2

### **Catalogue of Guangzhou Critically-lacking Talents for Financial Subsidies under Preferential IIT Policies in GBA**

Critically-lacking talents eligible for the financial subsidies under the preferential IIT policies in GBA refer to individuals working in schools, research institutions, medical institutions, public health institutions, or enterprises in key development industries in the city with an annual IIT payable exceeding RMB 300,000. Additionally, they should possess technical expertise, skills or middle to senior-level managerial abilities that match their job responsibilities.

Enterprises in key development industries include:

1. Production and manufacturing enterprises and technology-oriented enterprises in Guangdong Province's ten strategic pillar industries and ten strategic emerging industries.
2. Production and manufacturing enterprises and technology-oriented enterprises in Guangzhou City's pillar industries and strategic emerging industries.
3. Manufacturing service industries.
4. Modern service industries such as accounting, law, finance, consulting, research and development, design, commerce and trade services, advertising, media, cultural tourism, and other key development industries in Guangzhou and Guangdong.

## Definitions of terms:

- (1) “Schools”: Refers to primary, secondary, and higher education institutions registered or filed in accordance with *the Education Law of the People’s Republic of China*, approved and established by the education department.
- (2) “Research Institutions”: Refers to scientific and technological research and development institutions established with financial funds approved by national, provincial, municipal, or district governments and institutions, and scientific and technological non-enterprise private units registered with the civil affairs department according to the *Interim Measures for the Registration and Management of Non-Enterprise Private Units in Science and Technology*.
- (3) “Medical Institutions”: Refers to institutions with independent legal person status registered with the health department of Guangzhou City and obtaining the “Practice License for Medical Institution” according to the *Measures for the Practice Registration of Medical Institutions in Guangzhou (Pilot)*.
- (4) “Public Health Institutions”: Refers to public health institutions with independent legal person status administered by the health departments of Guangzhou City and its districts.
- (5) Guangdong Province’s ten strategic pillar industries are: New-generation electronic information, green petrochemicals, smart home appliances, automobiles, advanced materials, modern light industry and textiles, software and information services, ultra-high-definition video displays, biomedicine and health, modern

agriculture, and food.

- (6) Guangdong Province's ten strategic emerging industries are: Semiconductor and integrated circuits, high-end equipment manufacturing, smart robots, blockchain and quantum information, cutting-edge new materials, new energy, lasers and additive manufacturing, digital creativity, safety emergency and environmental protection, precision instruments and equipment.
- (7) Guangzhou City's pillar industries include: Automobile industry, petrochemical industry, and electronic industry.
- (8) Guangzhou City's strategic emerging industries are: Three major emerging pillar industries (new-generation information technology, intelligent and new energy vehicles, biomedical and health industries); five major emerging advantageous industries (intelligent equipment and robots, rail transit, new energy and energy conservation and environmental protection, new materials and fine chemicals, digital creativity); future industries (quantum technology, blockchain, terahertz, natural gas hydrates, nanotechnology).
- (9) "Manufacturing Service Industry" includes: Research and development, design, and other technical services for manufacturing activities, transportation, general aviation production, warehousing and postal express services, information services, financial services, energy conservation and environmental protection services, manufacturing leasing services, business services, human resource management and vocational education and training services, wholesale and trade agency services, and manufacturing support services. See *Notice on Issuing the*

*Classification of Manufacturing Service Industry Statistics (2019)*  
([2019] No.43) issued by the National Bureau of Statistics.

- (10) “With professional competence and qualities matching job responsibilities”: Possess occupational (professional) qualification certificates, professional titles, academic and degree certificates, skill certificates, or statements from the employer regarding the applicant’s relevant work experience and job competence (having any one of them is sufficient).



### 附件 3

### Attachment 3

## 广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表

### Guangzhou Application Form for Individuals Applying for Financial Subsidies under Preferential IIT Policies in GBA

填表说明：1. 本表须将表中必填栏目(标\*号栏目)全部填报后方可临时保存；2. 申请人或代办人对本表申报内容核对无误后方可提交，并下载打印签名。

Instructions: 1. This form can be temporarily saved only after all required items (columns marked with \*) are filled in; 2. The applicant or his/her representative shall check the contents of this form before submission, after which the form can be downloaded, printed and signed.

申请编号：

信息申报日期

金额单位：人民币/元

Application No

Application Date

RMB/Yuan

申请人基本情况													
申请人姓 (中文 姓氏填 此项) Surname (In		申请人名 (中文名 字填此 项) Given Name (In Chinese)		申请人姓氏 (Surname)*		申请人名 字 (Given name)*		国家/地 区 (国籍)* Country/ Region (National ity)*		出生 日期 * Date of Birth *	年 Year	月 Month	日 Day

Chinese)													
性别* Gender*	出生地* Place of Birth*		学历* Academic Qualification*		学位* Degree*		是否为华人* Chinese Ethnicity: Yes/No*		人才身份* (从下拉菜单选项) Talent Identity* (Select from the dropdown menu)		身份获得时间* Date of Identity Acquisition*		
毕业院校* Graduation	专业* Major*		职称* (如无, 可填写“无”) Professional		职(执)业资格* (如无, 可填写		技能证* (如无, 可填写“无”)						

School *				Title* (If none, you can write “None”)		“无”) Professio nal Qualificat ion(s)* (If none, you can write “None”)		Skill Certificat ions* (If none, you can write “None”)					
证件类型 (1)* ID type (1)*		证件号码 * ID No.*		证件类型 (2) ID type (2)		证件号码 ID No.		证件类型 (3) ID type (3)		证件 号码 ID No.			
申请人 所在工 作单位 (或接 受个人 劳务单 位)名 称* Name of applica nt’s employ er (or		申请人所 在工作单 位注册所 在区/接 受个人劳 务单位所 在区* The district where the applicant’s employer is		申请人所在 工作单位注 册地址/接 受个人劳务 单位地址* The registered address of the applicant’s employer / address of the		申请人所 在工作单 位(或接受 个人劳务 单位)社会 信用统一 代码/纳税 人识别号* Unified Social Credit Code/Taxp ayer Identificati		申请 人所 工作 单位 (接受 个人 劳单 位)联 系人* Conta ct perso n from		申请 人所 在工作 单位 (或接 受个人 劳务单 位)联 系人电 话(手 机)* Phone number (cell phone)			

the organization who receives the applicant's independent personal services) *		registered / the district where the organization who receives the applicant's independent personal services is located *		organization who receives the applicant's independent personal services *		on Number of the applicant's employer (or the organization who receives the applicant's independent personal services) *		the applicant's employer (or the organization who receives the applicant's independent personal services) *		of contact person from the applicant's employer (or the organization who receives the applicant's independent personal services) *	
--	--	--	--	---	--	--	--	---	--	--	--

<p>扣缴义务人名称 (如与申请人所在工作单位一致,填写同上即可) Name of withholding agent (when it is the same as the applicant's employer, fill in "same as</p>		<p>扣缴义务人类型 (以营业执照、统一社会信用代码证书等注明的类型机构性质为准) Type of withholding agent (subject to the type and institutional nature indicated in the Business License, Unified Social Credit Code certificate</p>		<p>扣缴义务人社会信用统一代码/纳税人识别号 (如与申请人所在工作单位一致,填写同上即可) Unified Social Credit Code/Taxpayer Identification Number of withholding agent (if identical with the employer, fill in "same as above")</p>		<p>扣缴义务人单位联系人 (如与申请人所在工作单位一致,填写同上即可) Contact person of withholding agent (if identical with the employer, fill in "same as above")</p>		<p>扣缴义务人联系电话(手机) (如与申请人所在工作单位一致,填写同上即可) Phone number (cell phone) of the contact person from the withholding agent (if identical with the employer, fill in "same as above")</p>	
--	--	---	--	---	--	--	--	--	--

above” )		, etc.)											
个人所得税数据查询序列号 (请填写最后一次查询生成的序列号)* IIT Tax Data Query Serial Number		申请人纳税人识别号* Applicant's Taxpayer Identification Number *		申请人国内联系电话* Phone number of the applicant in the Chinese Mainland *		申请人国内通讯地址* Mailing address of the applicant in the Chinese Mainland *		申请年度* (纳税年度) Application year * (Tax Year)		工作合同开始时间* Start Date of Employment Contract*		工作合同结束时间* End Date of Employment Contract*	

<p>(please fill in the serial number of the last query) *</p>													
<p><input type="checkbox"/> 广州市境外 高端人才 <input type="checkbox"/> Overseas High-end Talents in Guangzhou</p>	<p>人才认定 类型*(从 下拉菜单 选项) Talent type * (Select from the dropdow n menu)</p>		<p>境外高端人 才所在单位 属性* (从下拉菜 单选项: ) Nature of employer of overseas high-end talent * (Select from the dropdown menu:)</p>		<p>(下拉选择, 单位属性 子项: ) Select from the dropdown menu, sub-items of employer's nature:</p>	<p>(下拉选择, 各产 业行业选项: ) Select from the dropdown, options for each industry and sector:</p>	<p>申请 人在 所在 工作 单位 的职 务* The Appli cant' s Positi on at the Curre nt Work place</p>		<p>申请 年度 (纳 税年 度) 在广 州市 工作 累计 天数 * Total numb er of worki ng days in</p>				

							*		Guan gzhou in the applic ation year (tax year) *	
<input type="checkbox"/> 广州市境外 紧缺人才 <input type="checkbox"/> Overseas Critically-lacki ng Talents in Guangzhou	境外紧缺 人才 所在单位 属性* (下拉选 项: 科技 创新领 域.....) Nature of employer of overseas critically- lacking talent * (Dropdo wn options:		(下拉菜单选择, 单位 属性子项: ) (Select from the dropdown menu, sub-items of employer's nature:)	(关联重点发展产业 领域下拉选择, 各产业 行业选项: ) (Select from the dropdown menu of key development industry, options for each industry sector:)	人才类型 * (下拉菜 单选项:) Talent Type* (Dropdo wn menu options:)		岗位 (工 种)* Positi on (spec ific job)*		申请 年度 (纳 税年 度) 在广 州市 工作 累计 天数 * Total numb er of worki ng days in Guan gzhou	



	science and technology innovation sector...)								in the application year (tax year) *	
<p>申请人本人在中国内地开设和已激活的 I 类银行结算账户(即全功能账户)开户名称*</p> <p>Name of a Class I bank settlement account (i.e. a full-function bank account) opened and activated by the</p>		<p>开户银行支行名称*</p> <p>Name of the bank branch where the account is opened *</p>				<p>I 类银行结算账户的账号*</p> <p>Number of the Class I bank settlement</p>				

applicant in the Chinese Mainland *					nt acc ou nt *	
<p>在本纳税年度内, 申请人是否存在取得国外长期居留权或国籍、居民身份发生变化的情形*</p> <p>In the tax year, if the applicant has acquired foreign long-term residency or has change in nationality or resident status *</p>	<p><input type="checkbox"/>是 Yes <input type="checkbox"/>否 No</p>	<p>本纳税年度内申请人取得国外长期居留权或国籍、居民身份发生变化的月份</p> <p>In the tax year, the specific month that the applicant's acquisition of foreign long-term residency or change in nationality or resident status happens</p>		<p>在本纳税年度内, 申请人是否存在丧失国外长期居留权或国籍、居民身份发生变化的情形*</p> <p>In the tax year, whether the applicant has lost his/her foreign long-term residency or has change in nationality or resident status *</p>	<p><input type="checkbox"/>是 Yes <input type="checkbox"/>否 No</p>	<p>本纳税年度内申请人丧失国外长期居留权或国籍、居民身份发生变化的月份</p> <p>In the tax year, the specific month that the applicant's loss of foreign long-term residency or change in nationality or resident status happens</p>
<p><input type="checkbox"/>居民纳税人 Resident taxpayer <input type="checkbox"/>非居民纳税人 Non-resident taxpayer</p> <p>(该栏信息自动调取, 从“自然人电子税务局”调取, 只需核对是否正确, 无需填报)</p>			<p>仅限居民纳税人填报: <input type="checkbox"/>已按规定办理汇算清缴 <input type="checkbox"/>按照《国家税务总局关于办理 2020 年度个人所得税综合所得汇算清缴事项的公告》(国家税务总局公告 2021 年第 2 号)和《国家税务总局关于办理 2021 年度个人所得税综合所得汇算清缴事项的公告》(国家税务总局公告 2022 年第 1 号)和《国家税务总局关于办理 2022 年度个人所得税综合所得汇算清缴事项的公告》(国家税务总局公告 2023 年第 3 号)无需办理汇算清缴的</p> <p>(该栏信息自动调取, 从“自然人电子税务局”调取, 只需核对是否正确, 无需填报)</p>			

(The information in this column is automatically retrieved from the e-Tax Service for Natural Persons and only needs to be checked for correctness. No need to fill in the information.)		Only resident taxpayers need to fill in the following information: <input type="checkbox"/> The required settlement and payment has already been made <input type="checkbox"/> Not subject to settlement in accordance with the Announcement of the State Taxation Administration on 2020 Annual IIT Settlement and Payment for Comprehensive Income (State Taxation Administration Announcement No. 1 of 2022) and the Announcement of the State Taxation Administration on 2022 Annual IIT Settlement and Payment for Comprehensive Income (State Taxation Administration Announcement No. 3 of 2023). (The information in this column is automatically retrieved from the e-Tax Service for Natural Persons and only needs to be checked for correctness. No need to fill in the information.)					
<b>XX 年度个人所得税申报缴纳汇总情况 (以下纳税数据从“自然人电子税务局”调取, 只需核对是否准确, 无需填报)</b> <b>Total individual income tax declared and paid for the year XX (The following tax data is automatically retrieved from the e-Tax Service for Natural Persons and only needs to be checked for correctness. No need to fill in the information.)</b>							
<input type="checkbox"/> 居民纳税人 Resident taxpayer				<input type="checkbox"/> 非居民纳税人 Non-resident taxpayer			
自然人电子税务局调取的 纳税人姓名 Name of natural person taxpayer retrieved from e-Tax Service							
所得项目 Income Category	个人所得 应纳税 所得额 Taxable Income of IIT	在中国境内 的个人所得 税已缴税额 IIT Paid in China	在广州市的个人所得 税已缴税额 IIT Paid in Guangzhou	所得项目 Income Category	个人 所得 税应 纳税 所得 额 Taxa ble Inco me of	在中国 境内的 个人所 得税已 缴税额 IIT Paid in China	在广州市的个人所得税 已缴税额 IIT Paid in Guangzhou

					IIT		
<p>综合所得(含居民个人取得全年一次性奖金股权激励等不并入综合所得的所得)</p> <p>Comprehensive Income (including resident individual's income received as annual lump-sum bonuses, equity incentives and other income that is not consolidated into comprehensive income)</p>				<p>工资、薪金所得 (含非居民个人取得数月奖金、股权激励所得)</p> <p>Wage and salary income (including non-resident individual's income received as monthly bonuses and equity incentive)</p>			
<p>经营所得 Income from Business Operation</p>				<p>劳务报酬所得 Income from Provision of Independent Personal Services</p>			
<p>获人才政策支持的补贴性所得 Income from Subsidies Supported by Talent Policies</p>				<p>稿酬所得 Income from Author's Remuneration</p>			

	特许权使用费所得 Income from Royalties			
	经营所得 Income from Business Operation			
	获人才政策支持的补贴性所得 Income from Subsidies Supported by Talent Policies			
<p>经过系统测算，申请人 XX 年度个人所得税优惠政策财政补贴金额预估值： （该栏信息由系统自动测算，无需填报，测算依据为《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法（2023 年修订）》第十四条规定。补贴金额预估值仅供申请人参考，不作为最终补贴金额。最终补贴金额将根据申请人纳税年度在穗工作情况、身份变化情况、诚信情况核定，以审核部门实际拨付为准）</p> <p>The estimated amount of financial subsidies the applicant is entitled to under IIT preferential policies for the year XX based on system estimation: (The information in this column is automatically estimated by the system and there is no need to fill in. The calculation basis is the 14th article of ‘Guangzhou’s Measures for the Management of Financial Subsidies for the Implementation of the Preferential IIT Policy in the Guangdong-Hong Kong-Macao Greater Bay Area (2023 Revision)’. The estimated amount of subsidies is for the applicant’s reference only and does not serve as the final subsidy amount. The final subsidy amount will be determined according to</p>				

<p>the applicant's tax year work situation in Guangzhou, identity change situation, and integrity situation, subject to the actual payment by the review department.)</p>	
<p>申请人和扣缴义务人意见 Opinion of the applicant and withholding agent</p>	<p>经核，本《广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表》申报内容无误。 It is verified that the contents filled in <i>Guangzhou's Application Form for Individuals Applying for Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area</i> is true and correct.</p> <p>申请人或代办人签名 Signature of the applicant or his/her representative:</p> <p>扣缴义务人(单位盖章) Withholding Agent (official seal of the organization)</p> <p>年 月 日 Date</p>

## 附件 4

# 个人所得税优惠申报登记表（广州市）

（申请人申请个税补贴金额超过100万元的填报）

姓名	中文		性 别	
	外文		出生日期	
出生地			国 籍	
学历			学 位	
毕业院校及专业				
有效证件名称			证件号码	
申请类型	<input type="checkbox"/> 高端人才 <input type="checkbox"/> 紧缺人才		人才类型	<input type="checkbox"/> 科技创新类 <input type="checkbox"/> 重点发展产业领域
工作单位及职务			工作合同起止时间	
工作单位注册地/接受个人劳务单位地址				
职称（职业资格）			入选人才计划、科技奖项、荣誉称号情况	
国内联系电话（手机）			已缴个人所得税税额	
申请年度（纳税年度） 在申请市工作累计天数			年度应纳税所得额	
			财政年度补贴金额	
主要教育经历				
主要工作经历				
如为华人，何时取得境外身份	<input type="checkbox"/> 香港、澳门永久性居民		取得时间：	
	<input type="checkbox"/> 取得香港入境计划的香港居民		取得时间：	

	<input type="checkbox"/> 台湾地区居民		取得时间:
	<input type="checkbox"/> 外国国籍人士		取得时间:
	<input type="checkbox"/> 取得国外长期居留权的回国留学人员		取得时间:
	<input type="checkbox"/> 海外华侨		取得时间:
申请免税依据	所属行业及产业领域		
	人才类型说明		
相关表现和征信情况	申请人无需填报，由相关部门按职能审核。		
岗位成果			
申请人和扣缴义务人意见	<p>经核，本《个人所得税优惠申报登记表》申报内容无误。</p> <p style="text-align: right;">申请人或代办人签名： 扣缴义务人（单位盖章）： 年 月 日</p>		
部门审核意见	单位（盖章）		

填表说明：

1. 相关表现和征信情况主要包括：有无重大税收违法、违反科研伦理、科研诚信、列入失信被执行人、违法犯罪等情况。
2. 岗位成果，高端人才填报申报人才在科技创新、学术研究、技术成果转化等方面的成绩，以及对本市经济社会发展作出的突出贡献等内容；紧缺人才填报申报人在中国境内取得的技术创新、成果转化、技术推广、决策咨询、公共服务等内容。
3. 高端人才由科技（外专）部门出具审核意见并盖章；紧缺人才由人力资源社会保障部门出具审核意见并盖章。



## Attachment 4

### Registration Form for IIT Subsidies Application (Guangzhou)

(applicable to subsidies exceeding one million Yuan)

Name	Chinese		Sex	
	English		Date of Birth	
Place of Birth			Nationality	
Academic Qualification			Degree	
Graduating school and major				
Type of Identity Document			Identity Document Number	
Application type	<input type="checkbox"/> High-end <input type="checkbox"/> Critically-lacking	Talent type	<input type="checkbox"/> Science and Technology Innovation <input type="checkbox"/> Key development industry	
Employer and position			Start and end dates of the employment contract	
Registered address of the employer/Address of the organization which receives individual personal service				
Professional title/qualification			Talent projects, scientific awards, and honorary titles received	
Telephone in China (mobile phone)			Amount of IIT paid	
The cumulative number of days working in the application city during the application year (tax year)			Annual taxable income	
			Subsidy amount for the fiscal year	

Main education background	
Main work experience	
When did you acquire overseas identity? (for Chinese descendants)	<input type="checkbox"/> Hong Kong and Macau permanent resident Time of acquisition:
	<input type="checkbox"/> Hong Kong resident under Hong Kong's Admission Schemes Time of acquisition :
	<input type="checkbox"/> Taiwan resident Time of acquisition :
	<input type="checkbox"/> Foreign national Time of acquisition :
	<input type="checkbox"/> Returned overseas student who has obtained long-term foreign residency Time of acquisition :
	<input type="checkbox"/> Overseas Chinese Time of acquisition :
Basis for tax exemption application	Industry and sector
	Talent type
Performance and credit check	<b>Applicant doesn't need to fill</b> ; to be filled by the relevant department after conducting the evaluation according to its functions.
Job achievement	
Opinion of the applicant and the withholding agent	The information provided in this <i>Registration Form for IIT Subsidies Application</i> is verified to be true and accurate. Signed by the applicant or the authorized person: Withholding agent (company seal): Year      Month      Day

<p>Opinion of Review</p> <p>Department</p>	<p>Department (seal)</p>
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Notes:

1. Relevant performance and credit status mainly include: whether there are major tax violations, violations of research ethics, research integrity, being listed as a subject of serious discredit, criminal offenses, etc.

2. Job achievements: High-end talents should report the achievements of the applicant in scientific and technological innovation, academic research, technological achievements transformation, and the outstanding contributions made to the economic and social development of the city. Critically lacking talents should report the achievements of the applicant in technological innovation, achievement transformation, technology promotion, policy consultation, public services, etc. within China.

3. High-end talents are reviewed and stamped by the Science and Technology (Foreign Expert) Department; critically-lacking talents are reviewed and stamped by the Human Resources and Social Security Department.

## 附件5

# 申请个税优惠补贴承诺书

(适用于申请人本人办理个税补贴申请手续)

本人拟申报\_\_\_\_年纳税年度粤港澳大湾区个人所得税优惠政策财政补贴，现郑重承诺如下：

一、本人保证提供的所有电子信息和书面材料的内容均真实有效，在广州市工作期间，遵守法律法规、科研伦理和科研诚信，依法纳税，申请时未被列入严重失信主体名单。

二、本人同意并授权广州市关于粤港澳大湾区个人所得税优惠政策财政补贴审核、监督部门就本人有关信息向相关机构或组织进一步核查，同时也同意并授权相关机构或组织就核查内容反馈相关信息资料。

三、本人纳税年度内在广州市工作累计满90天以上（不含90天）。

四、本人接受按照《广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法》所列公式求得的年度个税补贴计算结果。

五、本人确定将相关补贴拨付到以本人之名在中国内地开设并已激活的 I 类银行结算账户（即全功能账户），具体为：  
账户名称：\_\_\_\_\_，开户银行（支行名称）：\_\_\_\_\_，银行账号：\_\_\_\_\_。

六、本人在申请本财政补贴前，已完成相应纳税年度的个人所得税补税或退税手续，并保证本补贴审核通过后，不再重复申领相应纳税年度的个人所得税退税。

七、本人对所有填报内容和提交材料的真实性负责，由此产生的一切责任由本人承担。

申请人签名：

年 月 日

## Attachment 5

### **Letter of Commitment for IIT Subsidies Application**

(Applicable to individuals applying for IIT subsidies)

Regarding my application for financial subsidies under IIT policies in the Guangdong-Hong Kong-Macao Greater Bay Area (GBA) of tax year \_\_\_\_\_, I hereby solemnly commit as follows:

- I. I guarantee that all electronic information and written materials provided are true and valid. During my work in Guangzhou, I will abide by laws and regulations, research ethics, and research integrity. I will fulfill tax obligations and confirm that I am not listed as a subject of serious discredit when applying.
- II. I agree and authorize the audit and supervision department of Guangzhou Municipality that audits and supervises the financial subsidies under IIT policies in GBA to further verify my relevant information with the relevant institutions or organizations; meanwhile, I also agree and authorize the latter to provide information required for verification.
- III. I have worked for a cumulative period of over 90 days (excluding 90 days) in Guangzhou during the tax year.

IV. I accept the amount of IIT subsidy of the tax year that is calculated with the formula set out in *Measures of Guangzhou for Administration of Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area (GBA)*.

V. I confirm that the relevant subsidy will be transferred to my activated Class I bank account (full-function account) in mainland China, with details as follows: Account Name: \_\_\_\_\_, Bank (Branch Name): \_\_\_\_\_, Bank Account Number: \_\_\_\_\_.

VI. Before applying for this financial subsidy, I have completed the IIT supplementary payment or refund procedures for the corresponding tax year and guarantee that I will not reapply for the IIT refund for the corresponding tax year after the subsidy is approved.

VII. I am responsible for the authenticity of all information filled and submitted herein and will assume all the liabilities arising therefrom.

Applicant's Signature:

Date:

## 附件6

# 申请个税优惠补贴承诺书

(适用于扣缴义务人代申请人办理个税补贴申请手续)

我单位是\_\_\_\_年纳税年度粤港澳大湾区个人所得税优惠政策财政补贴申请人\_\_\_\_\_ (申请人姓名) 的扣缴义务人。现郑重承诺如下:

一、本单位已充分了解广州市关于粤港澳大湾区个人所得税优惠政策财政补贴的申报要求,认真审查了申请人资格,确保所有申报材料、申报信息真实、完整,申报资质有效。

二、本单位对申请人全部申报材料、申报系统中所填信息的真实性、准确性,以及申报材料与申报系统中填报信息的一致性负责。

三、本单位已了解相关法律、法规和政策规定,如以申报虚假材料和信息等行为骗取财政资金,本单位愿意承担相关的行政、经济和法律責任。

四、本单位承诺申请人在广州市工作期间,遵守法律法规、科研伦理和科研诚信,依法纳税,申请时未被列入严重失信主体名单。

五、本单位同意并授权广州市关于粤港澳大湾区个人所得税优惠政策财政补贴审核、监督部门就本单位和申请人有关信息向相关机构或组织进一步核查,同时也同意并授权相关机构或组织就核查内容反馈相关信息资料。

六、申请人纳税年度内在广州市工作累计满90天以上(不含90天)。

七、申请人在申请本财政补贴前,已完成相应纳税年度的个人所得税补税或退税手续。本单位保证本补贴审核通过后,不会再为申请人代办重复申领相应纳税年度的个人所得税退税。

八、本单位确定将相关补贴拨付到以申请人之名在中国内地

开设并已激活的 I 类银行结算账户（即全功能账户），具体为：  
账户名称：\_\_\_\_\_，开户银行（支行名称）：\_\_\_\_\_，银行账号：\_\_\_\_\_。

九、本单位及经办人将严格保护申请人信息，如因自身原因造成信息泄露的一切后果由本单位自行承担。

法定代表人（机构负责人）签字：

年 月 日

（单位盖章）



## Attachment 6

### **Letter of Commitment for IIT Subsidies Application**

(Applicable to withholding agents applying for IIT subsidies  
on behalf of the applicant)

Our company is the withholding agent of the applicant  
(applicant's name)\_\_\_\_\_for financial subsidies  
under IIT policies in GBA of tax year\_\_\_\_\_. We hereby  
solemnly commit as follows:

- I. We have fully understood the application requirements of Guangzhou Municipality on the financial subsidies under IIT policies in GBA. We have carefully examined the eligibility of the applicant and ensured that all application materials and information are true and complete and the applicant eligible.
- II. We will be responsible for the authenticity and accuracy of all application materials of the applicant and the information filled in the application system, as well as the consistency between the them.
- III. We have understood the relevant laws, regulations and policies, and are willing to assume the relevant

administrative, economic and legal liabilities for defrauding financial funds with false application materials and information.

IV. We guarantee that the applicant, during his/her work in Guangzhou, complies with laws and regulations, research ethics, and research integrity, fulfills tax obligations, and has not been listed as a subject of serious discredit when applying.

V. We agree and authorize the audit and supervision department of Guangzhou Municipality that audits and supervises the financial subsidies under IIT policies in GBA to further verify our/the applicant's information with relevant institutions or organizations; meanwhile, we also agree and authorize the latter to provide information required for verification.

VI. The applicant has worked for a cumulative period of over 90 days (excluding 90 days) in Guangzhou during the tax year.

VII. The applicant has completed the IIT supplementary payment or refund procedures for the corresponding tax year before applying for this financial subsidy. Our company

guarantees that after the subsidy is approved, the applicant will not reapply for the IIT refund for the corresponding tax year.

VIII. We confirm that the relevant subsidy will be transferred to the Class I bank settlement account (full-function account) opened and activated in the name of the applicant in Chinese mainland, with details as follows: Account Name: \_\_\_\_\_, Bank (Branch Name): \_\_\_\_\_, Bank Account Number: \_\_\_\_\_.

IX. We and the handling personnel will strictly protect the applicant's information. Any consequences resulting from information leakage due to our own reasons will be borne by our company.

Legal Representative (Institution Head)(signature):

Date:

(Company Seal)

## 附件7

# 个人声明

(独立个人劳务模板)

本人张三（香港籍，身份证件号码：\*\*\*\*\*），于2022年1月1日与XX公司签订劳务协议，并于2022年1月1日至2022年3月1日、2022年5月1日至2022年7月15日为XX公司提供技术咨询等相关项目服务，2022年度在广州市工作时间已累计满90天以上（不含90天）。在广州市工作期间，遵守法律法规、科研伦理和科研诚信，依法纳税，申请时未被列入严重失信主体名单。

特此声明。

声明人：（手签）张三

日期：××××年××月××日

## Attachment 7

### **Personal Statement**

(Template for Individual Service Providers)

I, Zhang San (Hong Kong resident, ID number: \*\*\*\*\*), entered into a labor service agreement with XX Company on January 1, 2022. I provided technical consulting and related project services for XX Company from January 1 to March 1, 2022, and from May 1 to July 15, 2022. During the tax year 2022, my cumulative working time in Guangzhou has exceeded 90 days (excluding 90 days). I have complied with laws and regulations, research ethics, and research integrity during my work in Guangzhou. I have fulfilled tax obligations and have not been listed as subjects of serious discredit at the time of application.

Declaration by: (Signature) Zhang San

Date: Year ××××, Month ××, Day ××

## 附件8

# 单位属性、主营业务及申请人从事岗位的说明

广州市科学技术局/广州市人力资源和社会保障局：

兹有我单位员工（申请人姓名）申请粤港澳大湾区个人所得税优惠政策财政补贴，现对本单位属性、主营业务及申请人从事岗位的说明如下：

### 一、单位属性及主营业务

本单位主营业务为\_\_\_\_\_

\_\_\_\_\_，

经营范围为\_\_\_\_\_

\_\_\_\_\_，

属于（请根据所属重点发展产业填写，如广东省十大战略性新兴产业支柱产业）的（请根据所属企业类型填写，如生产制造企业/科技型企业/生产性服务业/科技服务业企业/现代服务业企业），细分领域为：（请根据实际情况填写：如软件与信息服务）。

### 二、申请人从事岗位

申请人\_\_\_\_\_（国籍（地区）：\_\_\_\_\_）证件号：\_\_\_\_\_（职务（职称、岗位）为\_\_\_\_\_，已从业\_\_\_\_\_年，属于本单位（根据所属人员类型选择一项：高级管理人员/中级管理人员/（生产）技术骨干/技能骨干）。

单位名称：

年 月 日

（盖章）

## 名词参考：

一、广东省十大战略性支柱产业包括：新一代电子信息、绿色石化、智能家电、汽车、先进材料、现代轻工纺织、软件与信息服务、超高清视频显示、生物医药与健康、现代农业与食品。

二、广东省十大战略性新兴产业包括：半导体及集成电路、高端装备制造、智能机器人、区块链与量子信息、前沿新材料、新能源、激光与增材制造、数字创意、安全应急与环保、精密仪器设备。

三、广州市支柱产业包括：汽车产业、石化产业、电子产业。

四、广州市战略性新兴产业包括：新一代信息技术、智能与新能源汽车、生物医药与健康产业等三大新兴支柱产业；智能装备与机器人、轨道交通、新能源与节能环保、新材料与精细化工、数字创意等五大新兴优势产业；量子科技、区块链、太赫兹、天然气水合物、纳米科技等多种未来产业。

五、生产性服务业包括：为生产活动提供的研发设计与其他技术服务，货物运输、通用航空生产、仓储和邮政快递服务，信息服务，金融服务，节能与环保服务，生产性租赁服务，商务服务，人力资源管理与职业教育培训服务，批发与贸易经纪代理服务，生产性支持服务。详见国家统计局《关于印发〈生产性服务业统计分类（2019）〉的通知》（国统字〔2019〕43号）。

六、科技服务业包括：科学研究与试验发展服务、专业化技术服务、科技推广及相关服务、科技信息服务、科技金融服务、科技普及和宣传教育服务、综合科技服务等七大类。

七、现代服务业包括：会计、法律、金融、咨询、研发设计、商贸服务、广告传媒、文旅等。

## Attachment 8

### Description of Nature and Main Business of Employer and Applicant's Position

To Guangzhou Science and Technology Bureau /Guangzhou Human Resources and Social Security Bureau,

We hereby provide a description of the nature and main business of our company, as well as details regarding the position held by our employee (applicant's name) who is applying for the financial subsidy under preferential IIT policies in GBA. The details are as follows:

#### I. Company Nature and Main Business:

Our company's primary business is \_\_\_\_\_, with an operational scope covering \_\_\_\_\_. We belong to the [indicate the relevant strategic industry based on the Ten Key Strategic Industries of Guangdong Province] and are classified as [choose the appropriate classification based on the enterprise type, such as manufacturing enterprise/technology-based enterprise/production service enterprise/technology service enterprise/modern service enterprise]. The specific sub-sector is [specify the sub-sector, e.g., software and information services].

#### II. Applicant's Position:

The applicant \_\_\_\_\_ (Nationality/Region: \_\_\_\_\_, ID Number: \_\_\_\_\_), holds the position of \_\_\_\_\_ and has been engaged in this role for \_\_\_\_\_ years. The applicant falls under the category of [select one: senior management/ middle management/key (production) technical personnel/skilled personnel] within our organization.

Company Name:

Date:

[Official Stamp]



## **Term References:**

1. Guangdong Province's Ten Major Strategic Pillar Industries are: Next-generation electronic information, Green petrochemicals, Smart home appliances, Automobiles, Advanced materials, Modern light industry and textiles, Software and information services, Ultra-high-definition video display, Biomedicine and health, Modern agriculture and food.
2. Guangdong Province's Ten Major Strategic Emerging Industries are: Semiconductors and integrated circuits, High-end equipment manufacturing, Intelligent robots, Blockchain and quantum information, Cutting-edge new materials, New energy, Laser and additive manufacturing, Digital creativity, Safety emergency and environmental protection, Precision instruments and equipment.
3. Guangzhou's pillar industries are: Automobile industry, Petrochemical industry, electronic industry.
4. Guangzhou's strategic emerging industries include: Three major emerging pillar industries (new-generation information technology, intelligent and new energy vehicles, biomedical and health industries); five major emerging advantageous industries (intelligent equipment and robots, rail transit, new energy and energy conservation and environmental protection, new materials and fine chemicals, digital creativity); future industries (quantum technology, blockchain, terahertz, natural gas hydrates, nanotechnology).
5. Manufacturing Service Industry includes: Research and development, design, and other technical services for manufacturing activities, transportation, general aviation production, warehousing and postal express services, information services, financial services, energy conservation and environmental protection services, manufacturing leasing services, business services, human resource management and vocational education and training services, wholesale and trade agency services, and manufacturing support services. See Notice on Issuing the Classification of Manufacturing Service Industry Statistics (2019) (No. [2019]43)

issued by the National Bureau of Statistics.

6. Technology Service Industry includes seven types, namely, scientific research and experimental development services, specialized technical services, technology promotion and related services, technology information services, technology financial services, technology popularization and education services, and comprehensive technology services.
7. Modern service industries include: accounting, law, finance, consulting, research and development design, trade services, advertising and media, culture and tourism, etc.

## 附件 9

# 授权委托书

委托人：\_\_\_\_\_（粤港澳大湾区个人所得税优惠政策财政补贴申请人）

身份证件号：\_\_\_\_\_

受委托单位：\_\_\_\_\_（属于委托扣缴义务人或其他单位代为办理的填写）

法定代表人姓名：\_\_\_\_\_

法定代表人职务：\_\_\_\_\_

授权代办工作人员姓名：\_\_\_\_\_

授权代办工作人员身份证件号：\_\_\_\_\_

受委托人：\_\_\_\_\_（属于委托个人代为办理的填写）

身份证件号：\_\_\_\_\_

委托人现委托受委托单位/受委托人作为合法代理人，代表本人申请办理“粤港澳大湾区个人所得税优惠政策财政补贴”事项（“登录国家税务总局的自然人电子税务局查询个人所得税数据”事项除外）。对受托单位的指定办理工作人员/受委托人在办理上述事项过程中所签署的文件，本人予以认可。

代理权限：一般代理。

代理期限：20\_\_年 月 日 ~ 20\_\_年 月 日

委托人：（签名）

受委托单位：（单位盖章）

法定代表人：（签名）

或 受委托人：（签名）

日期： 年 月 日

日期： 年 月 日

## Attachment 9

### Power of Attorney

Principal: \_\_\_\_\_(Applicant for financial subsidies under preferential IIT policies in GBA)

ID Number: \_\_\_\_\_

Authorized Unit: \_\_\_\_\_(To be filled if it is a unit with withholding obligations or another unit handling the matter on behalf of the principal)

Legal Representative's Name: \_\_\_\_\_

Legal Representative's Position: \_\_\_\_\_

Authorized Agent's Name: \_\_\_\_\_

Authorized Agent's ID Number: \_\_\_\_\_

Principal: \_\_\_\_\_ (To be filled if it is an individual entrusting someone else to handle)

ID Number: \_\_\_\_\_

I, the principal, hereby authorize the authorized unit/individual as the legal representative to apply on my behalf for the “financial subsidy under preferential individual income tax policy in Guangdong-Hong Kong-Macao Greater Bay Area” (excluding the item “log in to the e-Tax Service for Natural Persons of State Taxation Administration to query individual income tax data”). I confirm the documents signed by the designated representative of the authorized unit/principal during the process of handling the above matters.

Agency Authorization: General agency.

Authorization Period: From YYYY-MM-DD to YYYY-MM-DD

Principal: \_\_\_\_\_(Signature)  
(Official Seal)

Authorized Unit:

## 申报个税补贴材料要求一览表

材料序号	材料名称	总体要求	签名要求	盖章要求
1	个人申请表	必须提供，由系统自动生成，下载打印、签名、盖章后扫描成PDF文档回传至系统。	申请人本人或委托代办人签字	<p>申请人个税如由本人申报缴纳，则可不需加盖公章；如由扣缴义务人代扣代缴，则无论是申请者本人还是委托其他代办人提交补贴申请，均须加盖扣缴义务人单位公章。</p> <p>说明：是否需盖公章，只与个税申报缴纳者有关系，而与此次提交补贴申请者无关。</p>
2	个人所得税优惠申报登记表	财政补贴金额超过100万元以上的申请人需填报，补贴金额100万元以下无需填报。下载打印、签名、盖章后扫描成PDF文档上传。	申请人本人或委托代办人签字	须加盖扣缴义务人公章。
3	申请人有效身份证明	必须提供，申请者提供，原件扫描成PDF文档上传。 纳税年度内有效的身份证件应全部提供。	无需	<ol style="list-style-type: none"> <li>1. 外国国籍人士：护照或外国人永久居留证。</li> <li>2. 香港、澳门永久性居民：永久性港澳居民身份证、港澳居民来往内地通行证。</li> <li>3. 取得香港入境计划（优才、专业人士及企业家）的香港居民：香港居民身份证、香港入境事务处签发的相关入境证件。</li> <li>4. 台湾地区永久性居民：</li> </ol>

				<p>台湾居民身份证、台湾居民来往大陆通行证。</p> <p>5. 取得国外长期居留权的海外华侨:中国护照、中国身份证、国外长期(或永久)居留凭证。</p> <p>6. 取得国外长期居留权的归国留学人才:中国护照、中国身份证、国外长期(或永久)居留凭证、教育部留学服务中心开具的《国外学历学位认证书》。</p> <p>无需加盖扣缴义务人公章</p>
4	<p>申请人人才资质材料(人才资质、单位说明)</p>	<p>必须提供,原件扫描成PDF文档上传。</p>	<p>无需</p>	<p>1. 外国人来华工作许可证(A类)、外国高端人才确认函、珠三角自主创新示范区9市和揭阳中德金属生态城外籍/港澳台高层次人才确认函、广东省人才优粤卡、职业(执业)资格证、职称证、学历学位证、技能证书无需盖章,其中前3类人才资质材料应由广州市主管部门出具;其他类型人才资质材料须加盖扣缴义务人公章。</p> <p>2. 申请人工作单位属于重点发展产业的,需提供对单位属性、主营业务、申请人所从事岗位属于中高级管理人员、(生产)技术骨干、技能骨干的说明材料并加盖扣缴义务人公章(附件8)。</p>
5	<p>在广州市年度工作累计满90天以上(不含90天)的材料</p>	<p>必须提供,原件扫描成PDF文档上传。</p>	<p>无需</p>	<p>无需,前提是原始合同/协议文本已加盖了公章。</p>

6	申请个税优惠补贴承诺书、个人声明	必须提供,按系统模板生成后,原件扫描成PDF文档上传。	需要,具体按模板上的落款要求执行。	1. 由申请人本人办理申请,应提交承诺书(附件5),可不需加盖公章; 2. 由扣缴义务人经办人代为办理申请,应提交承诺书(附件6),须加盖扣缴义务人公章。 3. 申请人为独立个人劳务的,应提交承诺书(附件5)、《个人声明(独立个人劳务)》(附件7),无需加盖扣缴义务人公章。
7	申请人本人存折或银行卡	原件扫描上传。	无需	无需加盖扣缴义务人公章
8	获人才政策支持奖励文件	如有获得相关奖励则须提供,原件扫描成PDF文档上传。	无需	无需加盖扣缴义务人公章
9	授权委托书	如委托代办须提供,按系统模板生成后,原件扫描成PDF文档上传(须同时附上受委托人身份证件原件扫描件)。	需要,委托人和受委托人均须签名	委托单位代办的,应加盖单位公章。
10	中文翻译件	国外长期/永久居留凭证、劳动合同(派遣合同、劳务合同)、委托书等,如系外文书写,则须提供相应的中文翻译件。原件扫描成PDF格式上传。	无需	须加盖有资质的翻译机构公章。

<b>备注</b>	<p>①以上材料均以 PDF 格式上传至系统（身份类证件可以 JPG 格式上传）。</p> <p>②表中“可以加盖公章”，即不作强制要求，提倡和鼓励“能盖则盖”，以增加材料的真实可信度。</p> <p>③上述材料模板均可在申报系统下载。</p>
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## Attachment 10

### List of Documents Required for IIT Subsidies Application

Serial Number	Document Type	General Requirement	Signature	Seal Requirement
1	Personal Application Form	Mandatory, automatically generated by the system. It shall be downloaded, printed, signed, stamped and scanned into a PDF document before being uploaded to the system.	Signed by the applicant or the authorized person	If the IIT is declared and paid by the applicant himself, a seal is not mandatory; if it is withheld and paid by the withholding agent, whether the subsidy application is submitted by the applicant himself or not, the seal of the withholding agent is required.  Note: whether a seal is required is decided by who declares and pays IIT, not by who submits the subsidy application.
2	IIT Subsidies Application Registration Form	Required if the subsidy is over one million yuan. It should be downloaded, printed, signed, stamped, scanned and uploaded in PDF format.	Signed by the applicant or the authorized person	The seal of the withholding agent is required.
3	Valid ID of the applicant	Mandatory. It shall be provided by the applicant, with the original scanned and uploaded as a PDF	N/A	1.Foreign nationals: passport or Foreign Permanent Resident ID Card.  2.Permanent residents of Hong Kong and Macao: Permanent Hong Kong and Macao resident

		<p>document.</p> <p>All valid identity documents within the tax year shall be provided.</p>	<p>identity card, Mainland Travel Permit for Hong Kong and Macao Residents.</p> <p>3. Hong Kong residents under the Hong Kong's Admission Schemes for Talents, Professionals and Entrepreneurs: Hong Kong Resident Identity Cards and visas issued by the Hong Kong Immigration Department.</p> <p>4. Permanent residents of Taiwan: Taiwan resident identity card, Mainland Travel Permit for Taiwan Residents.</p> <p>5. Overseas Chinese who have obtained long-term (or permanent) residence rights abroad: Chinese passport, Chinese ID card, long-term (or permanent) residence certificate abroad.</p> <p>6. Returned overseas students who have obtained long-term (or permanent) residence rights abroad: Chinese passport, Chinese ID card, long-term (or permanent) residence certificate abroad, "Certificate of Academic Degree Abroad" issued by the Service Centre for Overseas Studies of the Ministry of Education.</p>
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4	Applicant's Talent Qualification Certificate (Talent Qualification and employer's description)	Mandatory. The original shall be scanned and uploaded in PDF format.	N/A	<p>1. Foreigners' Work Permit in China (Category A), Confirmation Letter for Foreign High-end Talents, Confirmation Letter for Foreign/Hong Kong/Macao/Taiwan High-level Talents in the 9 Cities of the Pearl River Delta Independent Innovation Demonstration Zone and Jieyang Sino-German Metal Eco-city, Guangdong Province Talent Card, Professional (Practicing) Qualification Certificate, Professional Title Certificate, Academic Degree Certificate and Skill Certificate do not need to be stamped. The first three types of talent qualification certificates should be issued by the competent department of Guangzhou Municipal Government. Certificates other than those stated above should be sealed by the withholding agent.</p> <p>2. If the applicant's employer is specialized in a key development industry, it is necessary to provide description of the nature and main business of the employer, and the applicant's position as the middle/senior manager, key (production) technical personnel, or key skilled personnel, and stamp the seal of the withholding agent (Attachment 8).</p>
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5	<p>Proof of working in Guangzhou for more than 90 days (excluding 90 days) in a year</p>	<p>Mandatory. The original should be scanned and uploaded in PDF format.</p>	<p>N/A</p>	<p>Not required, provided that the original contract/agreement has been stamped.</p>
6	<p>Letter of Commitment for IIT Subsidies Application, Personal Statement</p>	<p>Mandatory. The original shall be generated by following the template, scanned and uploaded in PDF format.</p>	<p>Shall be signed where appropriate in the template.</p>	<ol style="list-style-type: none"> <li>1. If the application is handled by the applicant himself, a commitment letter (Attachment 5) should be submitted, and there is no need to affix a seal.</li> <li>2. If the application is handled by the withholding agent, a commitment letter (Attachment 6) should be submitted, and the withholding agent's seal should be affixed.</li> <li>3. If the applicant is an independent service provider, a commitment letter (Attachment 5) and "Personal Statement (Template for Individual Service Providers)" (Attachment 7) should be submitted, and there is no need to affix the withholding agent's seal.</li> </ol>
7	<p>Applicant's own passbook or bank card</p>	<p>Original copy shall be scanned and uploaded.</p>	<p>N/A</p>	<p>The withholding agent's seal is not required.</p>

8	Award certificate of talent project	If there is any award, the award certificate should be provided, with the original scanned and uploaded in PDF format.	N/A	The withholding agent's seal is not required.
9	Power of Attorney	If the application is authorized to an individual, the Power of Attorney should be submitted. The original should be generated by following the template in the system, scanned and uploaded in PDF format (the ID of the authorized person should be scanned and uploaded at the same time).	Required, and should be signed by both the authorizer and the authorized.	If the application is authorized to a company, the company seal should be affixed.
10	Chinese translation	Chinese translation for documents in a foreign language should be provided, such as foreign long-term/permanent residence certificates,	N/A	Should be stamped with the seal of a qualified translation agency.

		<p>labor contracts (dispatch contracts or service contracts), and power of attorney. The original version should be scanned and uploaded in PDF format.</p>		
Notes	<p>① All the above documents shall be uploaded to the system in PDF format (identity documents can be uploaded in JPG format).</p> <p>② “Can be stamped with a seal” means that it is not mandatory, and it is encouraged to “be stamped if possible” to increase the credibility of the proof materials.</p> <p>③ The templates for the above documents can be downloaded from the application system.</p>			