

Guide to Corporate Taxation and Compliance in **China 2025**

Essential Insights for Businesses



Disclaimer

This edition of Guide to Corporate Taxation and Compliance in China 2025 was produced by a team of professionals at Dezan Shira & Associates, with Zhou Qian as technical editor. Creative design of the guide was provided by Nguyen Hoang Linh.

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Preface

Taxation affects almost all aspects of doing business in China. As businesses increasingly engage with this dynamic market, understanding and adhering to tax compliance is paramount. The implications of non-compliance can be severe, ranging from financial penalties to reputational damage, making it essential for companies to prioritize their tax obligations.

However, corporate taxation management in China is not straightforward. The regulatory environment is continually evolving, with a myriad of taxes and compliance requirements that can be daunting for even the most seasoned professionals. This guide aims to demystify these complexities, providing clarity and direction for businesses operating in this unique environment.

The Guide to Corporate Taxation and Compliance in China, compiled by professionals at Dezan Shira & Associates in November 2024, introduces the major taxes that impact businesses in China, including corporate income tax, value-added tax, import-export taxes, and others. We also explore prominent and emerging trends that shape the corporate tax landscape, such as digitalization and global economic influences. Additionally, practical guidance will be offered to help businesses enhance their tax efficiency and ensure compliance.

Whether you are a new entrant to the Chinese market or an established player seeking to refine your tax strategies, this guide is designed to equip you with the knowledge and tools necessary for successful corporate taxation management in China. For personalized assistance, feel free to contact China@dezshira.com.



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Dezan Shira & Associates is a pan-Asia, multi-disciplinary professional services firm, providing legal, tax and operational advisory to international corporate investors. Operational throughout China, India and ASEAN, our mission is to guide foreign companies through Asia's complex regulatory environment and assist them with all aspects of establishing, maintaining and growing their business operations in the region. With over 30 years of on-the-ground experience and a large team of lawyers, tax experts and auditors, in addition to researchers and business analysts, we are your partner for growth in Asia.

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