

中国公司注册指导手册

(上海篇,双语版-2021)

All-Around Guidance and Tips of China Company Formation and Business Registration

本章节主要阐述公司注册过程中,针对**内资企业(本地居民企业)**、**港澳台资企业(香港,澳门,台湾)**以及**外商独资企业(外籍控股)**,在企业登记注册过程中所需准备的资料,以及注册流程进行指导.

This guidance mainly describes the processing of company registration in mainland China, and detail requirements and documents of registering a Chinese enterprise.

作者/Author: mark@smeschina.com

指导目录(Catalogue):

1. 目前国内主流公司类型简析(Main Types of Chinese Corporate Structure);
2. 公司注册所需步骤,以及申请流程简述(Steps and Timeline of Company Formation);
3. 公司注册的核心要素和职务任命(Core Elements and Appointments of Key Position);
4. 三资企业(内资,港澳台,外资)设立所需资料(Required Documents of Business Registration);
5. 企业设立之后的纳税资格以及税率(Taxpayer Qualification and Taxation Rate);
6. 中国公司注册的基本收费(Pricing of Chinese Business Registration).

1. 目前国内主流公司类型:

Mainly Corporate Types:

- 1) **内资企业**,也就是本地自然人或者本地居民企业控股的公司主体 **Domestic Invested Enterprises**, local citizens or existed companies as the shareholders.
- 2) **外商独资企业**,也就是国外自然人或者国外公司控股的在华企业. **WFOE** (Wholly Foreign Owned

Enterprises), means non-residents or foreign existed businesses as the shareholders.

3) **港澳台企业**,也就是港澳台胞或者企业控股. Enterprises Funded by Investors from **HongKong Macao and Taiwan**, means that the shareholders from above 3 areas.

4) **中外合资企业**,也就是由中方和外商共同出资参股的企业. **JV, known as Joint Venture**, the Chinese and foreign parties jointly hold the shares of the enterprise.

公司基础股东架构/Basic Structure of Shareholder:

公司类型/Corporate Type:	股东结构/Structure of Shareholder:
内资企业/Domestic Enterprise	本地居民或者企业持股 Owned by local residents or enterprises
外商独资企业/WFOE or WOFE	境外自然人或者境外企业控股 Owned by non-residents or foreign existed enterprises
港澳台企业/HK, Macao, Taiwan	股东来自港澳台居民或企业 Owned by HK, Macao and Taiwan
中外合资企业/Joint Venture	中外双方共同持股 Owned by Chinese and foreign residents, or existed businesses

在此您需要理解,无论您注册的是服务行业还是商业贸易或者进出口行业,以上 4 种公司类型所涉及的公司注册流程,税制,银行开户等手续基本一致,唯一区别是准备的资料不同,以下我们进行探讨.

Here, you have to understand that no matter your Chinese company does service activities or trade transactions, the company registration process, taxation rules, bank account opening and other procedures involved in the above four types of businesses are basically the same, the only difference is that you have to prepare different documents for registering above 4 types of LLC, let's go ahead.

2. 公司注册步骤,流程:

Steps and Processes, Timeline

在国内设立一家企业,基本是 2 个星期的注册登记流程以及 1 周的银行开户,最后的税务核定工作在 3 个工作日,因此基本上一家企业的设立过程在 1 个月左右.如果您想申请进出口资格的话,另外需要 2 周去办理海关+商检登记.

当然,随着国内营商环境的不断优化和改善,Mark 认为在不久的将来,注册公司的速度会越来越快,整个手续也会越来越便捷.好了,以下是公司注册的基本流程及步骤解析.

Register a business In China, basically the process needs 2 weeks approved by local industrial and commercial administration, and 1 week to open a corporate account, and then, the last step is to register a taxpayer qualification approved by local tax office. So totally the whole process needs around 1 month if you have everything to start the procedure. Also, if your business needs apply for the import and export permits to operate daily international businesses, you need extra 2 weeks to get these trading permits and licenses.

With the deeply optimization and improvement of the domestic business environment, Mark guesses that the procedure of company formation will be faster and simpler in the future.

具体注册流程/List of Timeline and Process:

序号 Steps.	流程,步骤 Timeline and Procedure	备注 Comments
1	公司名称申请 Company name approval	2 个工作日 2 workdays
2	我方准备和起草注册文书 Prepare the files and documents of business registration	1 个工作日 1 workdays
3	工商营业执照登记 Obtain business license registration	3 个工作日 3 workdays
4	公司印章申请 Application of company seals	2 个工作日 2 workdays
5	企业银行开户 Corporate account opening (视频开户, you can open the account by making a video)	5 个工作日 5 workdays
6	税务核定及一般纳税人资格 Register taxpayer and VAT qualification	3 个工作日 3 workdays
7	进出口资格(如有需要),主要包含海关收发货人证书以及商检注册,对外贸易经营者资格备案以及海关电子口岸申请 Import and export permits and licenses	10 个工作日 10 workdays

3. 公司注册的核心要素和职务任命:

Core Elements and Appointments of Key Positions

3.1. 公司名字,每次申请可以提供 10 个备选名称申请,必须使用简体汉字.

Company name, each application can provide 10 alternative names, must use simplified Chinese characters.

3.2. 公司经营范围,也就是从事的商业活动列表,可以跨行业经营.

The business scope, a list of business activities, can be selected from cross-industry businesses.

3.3. 确认公司的注册资本,以及各股东之间的股份比例.

Confirm the registered capital of the company and the proportion of shares held by each shareholder.

3.4. 确定公司的登记地址,您可以选择实际租赁或者使用我们的虚拟注册地址.

To determine the registered address of the Chinese company, you may choose to rent a physical office or use our virtual registered address.

3.5. 股东方对于核心职务的任命(见下表).

Shareholder's appointment of core positions (see table below).

常见的公司组织架构职务任命:

Common organizational appointments

企业类型 Corporate Types:	股东架构 Structure of Shareholder:	需任命职务 Positions have to be appointed:
内资企业 Domestic Business	本土自然人或者居民企业控股 Local citizens or businesses as the shareholder(s)	执行董事(法定代表人)和监事各一名 Need to appoint one executive director (known as legal representative) and one supervisor
外商独资企业/WFOE Foreign Owned Enterprise	境外自然人或者国外企业控股 Foreign individuals or oversea existed corporations as the shareholder(s)	执行董事(法定代表人)和监事各一名 Need to appoint one executive director (known as legal representative) and one supervisor
港澳台控股企业 Invested by shareholders from HK, TW, Macao	由香港,澳门,台湾人士或者企业控股 Company shares held by investors from Hong Kong, Macao and Taiwan	执行董事(法定代表人)和监事各一名 Need to appoint one executive director (known as legal representative) and one supervisor
中外合资企业 Joint Venture	中外双方共同持股 The company has Chinese shareholder(s) and foreign owner(s)	执行董事(法定代表人)和监事,以及组建公司董事会(至少 3 人) Need to appoint one executive director (known as legal representative) and one supervisor, and establish a board of directors (3 at least)

4. 企业设立所需资料:

Required Documents of Setting up a Business

内资企业和外商控股的企业,在公司注册过程中需要准备不同的资料,特别是外方的大使馆公认证材料,因此我们准备了下面这个表格供您参考.

Domestic enterprises and foreign-owned enterprises need to prepare different materials during the company registration process, especially the certification materials issued by China embassy in your home country. Therefore, we have prepared the following lists for your reference.

4.1 内资企业所需资料/Requirements of Domestic Business:

公司架构 Company Structure:	所需准备的材料 Documents Needed:	备注栏 Comments:
股东方 Shareholder(s)	自然人股东准备身份证 Individuals, need local ID	前期复印件,后期需要审核原件 Copy and Original
	本地企业股东准备营业执照 Existed Company, need business license	前期复印件,后期需要审核原件 Copy and Original
法定代表人(即执行董事)1 名 Legal representative (executive director)	法人身份证,电子照片 Local ID, Electronic photo	前期复印件,后期需要审核原件 Copy and Original
监事 Supervisor	身份证 Local ID	前期复印件,后期需要审核原件 Copy and Original

4.2 外资企业所需资料/Requirements of Foreign Owned Enterprise:

公司架构 Company Structure:	所需准备的材料 Documents Needed:	备注栏 Comments:
股东方 Shareholder(s)	外籍人士(自然人)控股,准备护照公认证 Non-resident, notarized and authenticated documents of the passport	当地中国使领馆出具的护照公认证文件 2 套 Issued by China embassy in your home country, 2 sets
	境外企业控股,企业商业登记证的公认证 Oversea existed enterprise, notarized and authenticated documents of the certificate of business registration	当地中国使领馆出具的境外注册企业的公认证文件 2 套 Issued by China embassy in your home country, 2 sets
法定代表人(即执行董事)1 名 Legal representative (executive director)	外籍法人需中国使领馆对其护照的公认证, 电子照片 Local ID, Nonresident, notarized and authenticated documents of the passport, electronic photo	当地中国使领馆出具的护照公认证文件 2 套 Issued by China embassy in your home country, 2 sets
监事 Supervisor	外籍人士需提供护照复印件 Passport copy	复印件即可 Copy

4.3 港澳台资企业所需资料/Requirements of Shareholders from Hong Kong, Macao and Taiwan:

公司架构 Company Structure:	所需准备的材料 Documents Needed:	备注栏 Comments:
股东方 Shareholder(s)	港澳台自然人股东,需要往返大陆通行证原件(即回乡证,或者台胞证) Individual shareholders, the mainland return permit (Home return Certificate, or Taiwan compatriots Certificate)	前期复印件,后期需要审核原件 Copy and Original
	港澳台企业,需当地委托公证律师出具公司商业登记证的公证 Notarized documents of HK business certificate	当地公证协会出具,公证文件 2 套 Issued by the local notary association, 2 sets
法定代表人(即执行董事)1 名 Legal representative (executive director)	港澳台人士,需要往返大陆通行证原件(即回乡证,或者台胞证),电子照片 The mainland return permit (Home return Certificate, or Taiwan compatriots Certificate), electronic photo	前期复印件,后期需要审核原件 Copy and Original
监事 Supervisor	港澳台人士,需要往返大陆通行证原件(即回乡证,或者台胞证) The mainland return permit (Home return Certificate, or Taiwan compatriots Certificate)	前期复印件,后期需要审核原件 Copy and Original

4.4 中外合资企业所需资料/Requirements of Joint Venture:

公司架构 Company Structure:	所需准备的材料 Documents Needed:	备注栏 Comments:
中方股东 Chinese Shareholder(s)	自然人股东准备身份证 Individuals, need local ID	前期复印件,后期需要审核原件 Copy and Original
	本地企业股东准备营业执照 Existed Company, need business license	前期复印件,后期需要审核原件 Copy and Original
外方股东 Foreign Shareholder(s)	外籍人士(自然人)控股,准备护照认证 Non-resident, notarized and authenticated documents of the passport	当地中国使领馆出具的护照认证文件 2 套 Issued by China embassy in your home country, 2 sets
	境外企业控股,企业商业登记证的认证 Oversea existed enterprise, notarized and authenticated documents of the certificate of business registration	当地中国使领馆出具的境外注册企业的认证文件 2 套 Issued by China embassy in your home country, 2 sets
法定代表人(即执行董事)1 名 Legal representative (executive director)	中国籍准备身份证, 电子照片 Chinese director needs ID + electronic photo	前期复印件,后期需要审核原件 Copy and Original
	外籍法人需中国使领馆对其护照的公认证, 电子照片 Foreign director needs notarized and authenticated documents of the passport + electronic photo	当地中国使领馆出具的护照认证文件 2 套 Issued by China embassy in your home country, 2 sets
监事 Supervisor	身份证 Local ID	前期复印件,后期需要审核原件 Copy and Original
	外籍人士需提供护照复印件 Passport copy	复印件即可 Copy
董事会成员(至少 3 人) Members of the Board of Directors (at least 3 people)	身份证 Local ID	前期复印件,后期需要审核原件 Copy and Original
	外籍人士需提供护照复印件 Passport copy	复印件即可 Copy

以上所涉及的中国驻外使领馆的材料公认证,您可以参考网

址:<https://www.smeschina.com/embassy-notarization-authentication-documents/>联系就近中国使领馆.

You may refer to the website:

<https://www.smeschina.com/embassy-notarization-authentication-documents/> to contact a Chinese embassy branch in your home country.

5. 纳税资格及税率表:

Taxpayer Qualification and Taxation Rate

目前,所有企业(包括内资,外资,港澳台)均实行统一的税法规则.

All enterprises (including domestic companies, foreign enterprises/WFOE, joint venture, HK, Macao and Taiwan) implement the uniform taxation rules.

主要税率 Mainly Taxation:	小规模企业 Small Scale Enterprise:	一般纳税人企业 General Taxpayer/VAT Qualification:
服务行业增值税 VAT of Service Industries	3%	6%
贸易行业增值税 VAT of Trade Industries	3%	13%
企业所得税(纯利) Corporate Income Tax (yearly net profits)	年利润 100 万以下(Less than 1 million),5%	
	年利润 100 万 - 300 万(1 to 3 million),10%	
	年利润 300 万以上(More than 3 million),25%	

目前新冠疫情期间,小规模增值税由 3%下降至 1%.

During the virus of COVID-19, small-scale VAT has been reduced from 3% to 1%.

About Author

作者/Author:Mark Sun 企业顾问/Corporate Consultant

邮箱/Email:Mark@smeschina.com

我的微信二维码/My Wechat ID:



公司注册专业服务

15+ Years Experience



顾问式企业设立全程指导 扫码咨询

