

<p style="text-align: center;">China Streamlines Commercial Registration System</p> <p>Recently, State Administration for Industry and Commerce, the State Administration of Taxation and other relevant government departments promulgated notices (hereinafter referred to as the “Notices”) to streamline the commercial registration system. According to the Notices, from October 1, 2015, government authorities will no longer issue organization code certificate or tax registration certificate but consolidate their functions into new version of business license with information of legal representative and a unified social credit code (hereinafter referred to as the “New Business License”).</p> <p>I. New Enterprises</p> <p>Since October 1, 2015, for setting up a new enterprise, applicants only need to submit one set of application materials and one application form to the Administration for Industry and Commerce, the company registry, and the Administration for Industry and Commerce will issue the New Business License while there is no need to apply for an organization code certificate or a tax registration certificate. If any information related to tax changes after the establishment of the enterprise, the enterprise should apply to the tax authority for the change of registration.</p> <p>II. Existing Enterprises</p> <p>For those existing enterprises who have been issued business license, organization code certificate and tax registration certificate, all such three certificates will still be in force in the transition period (for Shanghai, the transition period will be from October 1, 2015 to December 31, 2017). After the expiry of the transition period, all such three certificates will be invalid, and enterprises should apply for and obtain New Business License. If the enterprise applies to change the registration or renew its business license during the transition period, the company registry will issue the New Business License, and the current three certificates will be withdrawn in the meantime.</p> <p>III. Enterprises Deregistration</p> <p>If an enterprise who has been issued the New</p>	<p style="text-align: center;">企业登记程序新规定，推行“三证合一”</p> <p>近日，国家工商行政管理总局、税务总局等相关政府部门陆续发布了关于落实“三证合一”登记制度的相关通知（以下简称“《通知》”）。根据《通知》，自2015年10月1日起，企业登记将由核发营业执照、组织机构代码证、税务登记证（以下合称“三证”），改为仅核发加载法人和其他组织统一社会信用代码的营业执照（以下简称“新版营业执照”），即实行“三证合一，一证一码”的登记模式。《通知》主要内容如下：</p> <p style="text-align: center;">一、 新设企业</p> <p>对于2015年10月1日后新设企业（包括企业和农民专业合作社），将实行“一套材料”和“一表登记”的申请方式，由工商行政管理部门核发新版营业执照，无需另行申请组织机构代码证和税务登记证。企业设立后，若企业相关涉税信息发生变化，应向税务机关申请变更。</p> <p style="text-align: center;">二、 存续企业</p> <p>对于已取得三证的企业，在过渡期内（上海地区为2015年10月1日至2017年12月31日）三证仍可继续使用；过渡期结束后，一律使用新版营业执照，未换发的三证不再有效。若过渡期内，企业申请变更登记或申请换发营业执照，将换发新版营业执照，原三证由企业登记机关收缴、存档。</p> <p style="text-align: center;">三、 企业注销</p> <p>已取得新版营业执照的企业申请注销的，应持税务机关出具的《清税证明》向企业登记机关申请办理注销登记。过渡期内未换发新版营业执照的企业申请注销，仍按照</p>
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<p>Business License is to be deregistered, it is required to submit tax clearance certificate issued by the tax authorities to the company registry for application for deregistration. During the transition period if an enterprise who has been issues business license, organization code certificate and tax registration certificate is determined to be deregistered, it should go through currently effective deregistration procedures including without limitation the deregistration of organization code certificate and tax registration certificate step by step.</p> <p>In addition, <i>Administrative Provisions on Registration of Business Scope of Enterprises</i> (effective on October 1, 2015 and hereinafter referred to as the “Provisions”) was promulgated on August 27, 2015 by the State Administration for Industry and Commerce. The Provisions is to standardize the registration of business scope of enterprises. Compared to the <i>Administrative Provisions on Registration of Business Scope of Enterprises (2004)</i>, the Provisions add the following major rules:</p> <ol style="list-style-type: none"> 1. Rules related to registration of businesses which require post-registration operation permit; 2. Rules related to registration time limit; and 3. Any operation permit and any change to the operation permit are required to be disclosed to the public through the enterprise credit information system. 	<p>原规定办理。</p> <p>另外，2015年8月27日国家工商行政管理总局发布了《企业经营范围登记管理规定》（于2015年10月1日起实施，以下简称“《规定》”）。《规定》主要就企业经营范围登记管理做了相关规定，相较于2004年发布的《企业经营范围登记管理规定》主要增加了如下几方面的规定：</p> <ol style="list-style-type: none"> 1. 关于后置许可经营项目的登记规定； 2. 许可经营项目及批准文件、证件的任何变更均应通过企业信用信息公示系统向社会公示； 3. 企业申请变更登记的期限要求。
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