

THE EXPAT PANTRY

China Visa & Tax Annual Checklist (2026)

A plain-English, practical checklist for foreigners living in China.
Work through it once a year - and again before any big move.

DISCLAIMER

This checklist is for general guidance only, based on rules as understood in mid-2026. Chinese regulations change frequently. Always confirm with your local Exit-Entry Bureau (chujing rujing guanli ju) or a qualified tax advisor before acting. The Expat Pantry is not a government body and is not liable for any decisions made from this document.

1. Residence Permit & Visa

- ☐ Check your residence permit expiry date and renew at least 30 days before it lapses.
- ☐ Track your days physically in China - the "6-year rule" can make you a tax resident.
- ☐ If you plan to stay long-term, review green-card (permanent residence) eligibility.
- ☐ Keep a record of every exit and re-entry; border stamps matter for tax and permit proof.
- ☐ Report any change of address to the local police station within 24 hours of moving.

Why it matters: overstaying even by a day can mean fines or a future visa refusal. Set a phone reminder 60 and 30 days before expiry.

2. Annual Individual Income Tax Settlement

- ☐ Mark March 1 - June 30 on your calendar: this is the annual tax reconciliation window.
- ☐ Gather proof of income, social insurance payments, and any special additional deductions.
- ☐ Download the Individual Income Tax APP (GERSHUI / ge ren suode shui) and verify your records.
- ☐ Claim refunds you are owed - many expats overpay through monthly withholding.
- ☐ If you left China mid-year, confirm your tax-resident status before filing.

Most foreigners get money BACK at settlement. File even if you think you owe nothing - the APP shows your result before you submit.

3. Social Insurance & Housing Fund

- ☐ If you are leaving China, apply to withdraw your Housing Fund (gongjijin) balance.
- ☐ Confirm whether your city lets you withdraw or only transfer your social insurance.
- ☐ Keep all contribution statements - you may need them for withdrawals or future claims.
- ☐ If staying, check your contribution base was updated correctly this year.

Housing Fund is your own money plus employer matching. On departure it is usually withdrawable in one lump sum - do it before you close your bank account.

4. 2026 Key Dates

When	Action
Jan - Feb	Confirm residence permit validity; renew if expiring within 60 days.
Mar 1	Annual tax reconciliation window OPENS in the tax APP.
Mar - May	File tax settlement early to get refunds sooner.
Jun 30	Tax reconciliation DEADLINE - file before this date.
Before exit	Start Housing Fund / social insurance withdrawal paperwork.
Ongoing	Log each border crossing; update address within 24h of moving.

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