

WFOE Annual Compliance Calendar

Every deadline a foreign-invested entity in China is measured against, and the one that catches most people out.

The ten dates that carry the real risk

When	What	What to watch
15th of every month	VAT and surcharges	General taxpayers file monthly. Small-scale taxpayers file quarterly, in January, April, July and October.
15th of every month	Individual income tax withholding	Monthly withholding for local and expatriate staff, including social insurance and housing fund.
31 May	Corporate income tax annual settlement	The single most important tax date of the year. Everything for the prior year is reconciled here.
1 Jan - 30 Jun	SAMR annual report	Filed through the National Enterprise Credit Information Publicity System. Missing it puts the entity on the abnormal operation list.
1 Jan - 30 Jun	FX-related annual reporting	Handled through your bank or the local SAFE office. Data must agree with the audited accounts.
30 Jun	Local file (transfer pricing)	Contemporaneous documentation for the prior year must be prepared and held by this date where you are in scope.
1 Mar - 30 Jun	Individual income tax annual reconciliation	For individuals who meet the filing conditions. Frequently missed by expatriate staff.
Before 30 Jun	Statutory annual audit	Not a statutory filing deadline in itself, but the audit must be finished in time for the SAMR report and the tax settlement.
Quarterly	CIT prepayment	Prepaid on actual or prior-year figures, then reconciled in the annual settlement.
Ongoing	Bookkeeping and document retention	Vouchers must be supported by valid Chinese invoices (fapiao). Gaps found in May are expensive to fix.

Practical notes

Work backwards from 30 June. A clean audit needs a closed trial balance, and closing the books properly takes two to three weeks on its own. In practice the cut-off for getting documents to your accountant is early May.

One set of accounts serves the SAMR report, the tax settlement and, where relevant, the FX reporting. If those three filings disagree with each other, expect questions.

Deadlines that fall on a weekend or public holiday move to the next working day. Confirm the exact date with your local bureau each year.

This calendar is a working aid, not advice for your entity. Ask us and we will confirm which of these apply to you, and when.