

# 广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法(2023年修订)

## Measures of Guangzhou for Administration of Financial Subsidies under Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (2023 Revision)

### 第一章 总则

#### Chapter I General Provisions

**第一条** 为建设粤港澳大湾区，规范粤港澳大湾区个人所得税优惠政策财政补贴管理，根据《财政部 国家税务总局关于粤港澳大湾区个人所得税优惠政策的通知》（财税〔2019〕31号）、《财政部 税务总局关于延续实施粤港澳大湾区个人所得税优惠政策的通知》（财税〔2023〕34号）、《广东省财政厅 广东省科学技术厅 广东省人力资源和社会保障厅 国家税务总局广东省税务局关于进一步贯彻落实粤港澳大湾区个人所得税优惠政策的通知》（粤财税〔2023〕21号），结合广州市实际，制定本办法。

**Article 1** With a view to building the Guangdong-Hong Kong-Macao Greater Bay Area (the GBA) and standardizing the administration of financial subsidies for the preferential individual income tax (IIT) policies in the GBA, the *Measures*

are formulated in light of Guangzhou's current situations and in accordance with the *Notice of Ministry of Finance and the State Taxation Administration on Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2019] No. 31)*, the *Notice of the Ministry of Finance and the State Taxation Administration on the Extension of the Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2023] No. 34)* and the *Notice on Implementation of Preferential Individual Income Tax Policies in Guangdong-Hong Kong-Macao Greater Bay Area (Yue Cai Shui, [2023] No. 21)* by Guangdong Department of Finance, Department of Science and Technology of Guangdong Province, Department of Human Resources and Social Security of Guangdong Province and Guangdong Provincial Taxation Service, State Taxation Administration.

**第二条** 在广州市实施粤港澳大湾区个人所得税优惠政策有关财政补贴范围、补贴程序和监督检查的，适用本办法。

**Article 2** The *Measures* shall apply to the implementation of the financial subsidies under the preferential IIT policies in the GBA concerning the applicable scope, procedures, and supervision and inspection.

**第三条** 在广州市行政区域范围内工作、符合条件的境外人才，其在广州市缴纳的个人所得税已缴税额超过其按应纳税所得额的 15%计算的税额部分，给予财政补贴。该补贴免征个人所得税。每个纳税年度每个纳税人的个人所得税财政补贴额最高不超过 500 万元。

纳税人在同一纳税年度内，不得同时享受本办法的粤港澳大湾区个人所得税优惠政策与南沙区港澳居民个人所得税优惠政策，可自行选择享受其中一项政策。

**Article 3** The eligible overseas talents who work within the administrative area of Guangzhou shall be given financial subsidies if their IIT paid in Guangzhou exceeds the tax amount computed at 15% of their taxable income. The subsidy is exempt from IIT. The maximum financial subsidy for IIT per taxpayer per tax year is RMB 5 million.

Taxpayers shall not enjoy both the GBA IIT preferential policies under the *Measures* and the Nansha District IIT preferential policies for Hong Kong and Macao residents within the same tax year. They may choose to enjoy one of the policies at their discretion.

**第四条** 个人所得税税负差额计算，以一个纳税年度为准。纳税年度，自公历一月一日起至十二月三十一日止。

粤港澳大湾区个人所得税优惠政策财政补贴每年补贴一次。

**Article 4** The computation of the balance of IIT shall be based on one tax year, which begins on January 1<sup>st</sup> and ends on December 31<sup>st</sup> of the Gregorian calendar.

The financial subsidies under the preferential IIT policies in the GBA are granted on a lump-sum basis every year.

**第五条** 本办法的财政补贴，区级财政按现行财政体制个人所得税分成（或返还）比例负担，其余由市级财政负担。

**Article 5** The financial subsidies under the *Measures* shall be borne by district finance department in accordance with the IIT share/rebate ratio under the current fiscal system and the rest by the municipal finance department.

## 第二章 补贴范围

### Chapter II Applicable Scope

**第六条** 本办法第三条所指的境外人才应符合省落实粤港澳大湾区个人所得税优惠政策规定的人才范围，且符合《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目高端人才目录》或《广州市粤港澳大湾区个人所得税优惠政策财政补贴项目紧缺人才目录》标准。人才目录在每年的申报指南中公布。

**Article 6** The overseas talents referred to in Article 3 of the *Measures* shall conform to the standards of the *Catalogue of*

*Guangzhou High-end Talents for Financial Subsidies under Preferential IIT Policies in GBA or the Catalogue of Guangzhou Critically-lacking Talents for Financial Subsidies under Preferential IIT Policies in GBA.* The catalogues are published in the application guideline each year.

**第七条** 符合本办法第六条的高端人才和紧缺人才（以下简称申请人），还应当同时具备下列身份、工作和诚信条件：

**Article 7** High-end talents and critically-lacking talents (hereinafter referred to as “applicants”) who meet the requirements of Articles 6 of the *Measures* shall also concurrently meet the following requirements on identity, employment and integrity:

（一）身份条件：申请人属于香港、澳门永久性居民，取得香港入境计划（优才、专业人士及企业家）的香港居民，台湾地区居民，外国国籍人士，或取得国外长期居留权的回国留学人员和海外华侨；

(1) Identity: The applicant shall be a permanent resident of Hong Kong or Macao, a Hong Kong resident under the Hong Kong’s Admission Schemes for Talents, Professionals and Entrepreneurs, a Taiwanese resident, a foreigner, or a returned overseas Chinese student or a returned overseas Chinese who has obtained the right of long-term residence abroad;

(二) 工作条件: 申请人纳税年度内在广州市注册的企业和其他机构任职、受雇, 或在广州市提供独立个人劳务, 或在广州市从事生产、经营活动, 且纳税年度内在广州市工作累计满 90 天以上 (不含 90 天), 并在广州市依法缴纳个人所得税;

(2) Employment: The applicant shall work or be employed by enterprises and other institutions registered in Guangzhou during the tax year, or alternatively provide independent personal services in Guangzhou, or be engaged in production and business activities in Guangzhou. Meanwhile, he/she shall work in Guangzhou for over 90 days (excluding 90 days) during the tax year, and pay IIT in Guangzhou according to law;

(三) 诚信条件: 申请人应当遵守法律法规、科研伦理和科研诚信, 依法纳税, 申请时未被列入严重失信主体名单。

(3) Integrity: The applicant shall comply with laws and regulations, research ethics and research integrity, pay taxes in accordance with the law, and not be in the list of subjects with serious discredit at the time of application.

**第八条** 在纳税年度内, 申请人因取得国外长期居留权或国籍、居民身份发生变化因而符合第七条第一项规定的, 自取得国外长期居留权或身份变化次月起, 享受财政补贴。

**Article 8** In the tax year, if the applicant meets the requirements of Article 7 (1) due to acquisition of long-term foreign residency or change in nationality or resident status, he/she shall be eligible for financial subsidies from the month following such acquisition or change.

在纳税年度内，申请人因丧失国外长期居留权或国籍、居民身份发生变化不再符合第七条第一项规定的，自丧失国外长期居留权或身份变化次月起，不再享受财政补贴。

In the tax year, if the applicant no longer meets the requirements of Article 7(1) due to loss of long-term foreign residency or change in nationality or resident status, he/she will no longer be eligible for financial subsidies from the month following such loss or change.

**第九条** 申请人使用多个不同身份证明登记纳税的，应先行到税务部门办理纳税档案并档手续。

**Article 9** The applicant who uses several different IDs to register for tax payment should complete tax record consolidation procedures with taxation authorities before application.

**第十条** 申请人在符合本办法规定的身份、工作和诚信条件下，按下列规定界定其获得高端人才、紧缺人才资格时点：

**Article 10** Subject to identity, employment and integrity conditions provided in the *Measures*, the time point at which the applicant is qualified as high-end talent or critically-lacking talent shall be determined in accordance with the following provisions:

(一) 高端人才资格的时点，以国家、广东省、广州市各类重大人才工程管理机构的人才认定文件（发文名单）、确认函、证书证件的生效或有效时间为准。

(1) For high-end talents, the time point of eligibility shall be determined by the effective or valid time of the talent confirmation documents (as per the attached name list), confirmation letters or certificates issued by relevant authorities in charge of management of various major talent projects at state level or of Guangdong Province or Guangzhou Municipality.

(二) 紧缺人才资格的时点:

(2) For critically-lacking talents, the time point of eligibility shall be determined by:

1. 有行业或工种专门技能认证的，以技能认证部门颁发的执业资格证、职称证、技能证的生效或有效时间为准。

1. the effective or valid time of certificates of professional qualification, professional title, or skill certificates issued by skill certification authorities where there is a professional or

job-specific skill certification available; or

2. 无行业和工种专门技能认证的，以学历、学位证书或工作单位说明申请人所从事岗位（工种）的生效或有效时间为准。

2. the effective or valid time of the applicant's academic qualification certificate, diploma or employment certificate that indicate his/her position (or specific job) where there is no professional or job-specific skill certification available.

（三）申请人获得高端人才、紧缺人才资格时点处于纳税年度内的，可享受相应纳税年度的财政补贴；高端人才、紧缺人才资格时点在纳税年度结束以后才生效的，不享受相应的纳税年度财政补贴。

(3) The applicant whose time point of eligibility as a high-end or critically-lacking talent falls within the tax year is entitled to the financial subsidies for the same tax year, while the applicant whose qualification as a high-end or critically-lacking talent takes effect after the end of the tax year is not entitled to the financial subsidies for that year.

**第十一条** 申请人一个纳税年度在广州市工作累计满 90 天以上（不含 90 天）的天数计算，以 2023 年 1 月我国对新型冠状病毒感染实施“乙类乙管”为分时点，按下列规则分别计算：

**Article 11** Different rules apply for the calculation of whether the applicant has worked in Guangzhou for more than 90 days (excluding 90 days) in a tax year before and after January 2023 (when China began to manage COVID-19 as Class B infectious diseases). The details are as follows:

(一) 纳税年度属于 2020、2021、2022 年的，申请人一个纳税年度在广州市工作的天数，包括在广州市的实际工作日，以及在广州市工作期间，在境内、境外享受的公休假、个人休假、出差、接受培训的天数。申请人在广州市停留的当天不足 24 小时的，按照半天计算在广州的工作天数。

(1) If the tax year is 2020, 2021 or 2022, the number of days the applicant has worked in Guangzhou in a tax year includes both the actual working days in Guangzhou and the number of days he/she takes public holidays, personal leaves, business trips and training in and outside China during the applicant's work in Guangzhou. If the applicant's stay in Guangzhou is less than 24 hours on the day, it shall be calculated as a half workday.

(二) 纳税年度属于 2023 年以后的，申请人一个纳税年度在广州市工作的天数，是指在广州市实际停留的天数。申请人在广州市停留的当天不足 24 小时的，按照半天计算在广州的工作天数。

(2) If the tax year is 2023 or later, the number of days the applicant has worked in Guangzhou in a tax year refers to the number of days he/she actually has stayed in Guangzhou. If the applicant's stay in Guangzhou is less than 24 hours on the day, it shall be calculated as a half workday.

(三) 上级部门有新规定的，从其规定。

(3) Where there are new regulations from the higher authorities, they shall apply.

**第十二条** 本办法第三条所指的已缴税额，为下列所得按照《中华人民共和国个人所得税法》规定缴纳的个人所得税：

**Article 12** The amount of tax paid referred to in Article 3 of the *Measures* shall be the IIT paid for the following incomes in accordance with the provisions of the *Individual Income Tax Law of the People's Republic of China*:

(一) 工资、薪金所得；

(1) Wages and salaries;

(二) 劳务报酬所得；

(2) Income from provision of independent personal services;

(三) 稿酬所得；

(3) Income from author's remuneration;

(四) 特许权使用费所得;

(4) Income from royalties;

(五) 经营所得;

(5) Income from business operations;

(六) 获区级以上政府或政府工作部门人才政策支持  
的补贴性所得。

(6) Income from subsidies supported by the talent policies  
of the government or government departments at or above the  
district level.

**第十三条** 财政补贴根据个人所得项目，按照分项计算  
(综合所得进行综合计算)、合并补贴的方式进行。

**Article 13** Financial subsidies shall be granted in a lump  
sum based on categorized IIT computation (comprehensive  
incomes shall be computed with comprehensive method).

个人的综合所得、经营所得，根据税法规定应办理汇算  
清缴的，其个人所得税已缴税额应以次年办理汇算清缴并补  
退税后的全年实际缴纳税额为准。

Where the categories of individual incomes belong to  
comprehensive income or income from business operation,  
which shall be settled and paid in accordance with the  
provisions of the tax law, the paid amount of IIT shall be based  
on the actual amount of tax paid in the whole year after the  
settlement and payment procedures of tax refund/supplement in

the following year.

个人所得根据税法规定无须办理汇算清缴的，其个人所得税已缴税额应以补退税后的全年实际缴纳税额为准。

If the individual income is not subject to settlement under the tax law, the amount of IIT paid shall be based on the actual amount of tax paid in the whole year after tax refund/supplement.

**第十四条** 申请人取得本办法第十二条所得的，其应享受的广州市纳税年度财政补贴按下列方式计算：

**Article 14** Where an applicant earns incomes under Article 12, the applicable annual financial subsidy shall be computed with the following formula:

(一) 财政补贴=∑(分项分年度的个人所得税税负差额×分项已缴税额占比)；

(1) Financial subsidy=∑(IIT balance by category each year × the proportion of IIT paid by category);

分项已缴税额占比=分项分年度在广州市的个人所得税已缴税额÷分项分年度在中国境内的个人所得税已缴税额。

The proportion of IIT paid by category = the amount of IIT paid by category in Guangzhou each year ÷ the amount IIT paid by category in China each year.

各分项分年度个人所得税税负差额：

IIT balance by category in each year:

1. (1) 居民个人综合所得分项 (居民个人综合所得包含工资、薪金所得, 劳务报酬所得, 稿酬所得, 特许权使用费 4 项): 分年度个人所得税税负差额=综合所得的个人所得税已缴税额 - 综合所得应纳税所得额×15%;

1.(a) Resident comprehensive income categories (including four categories i.e. wages and salaries, incomes from provision of independent personal services, author's remuneration and royalties): the annual IIT balance = the amount of IIT paid on comprehensive income - the amount of taxable comprehensive income × 15%;

(2) 非居民个人工资、薪金所得分项: 分年度个人所得税税负差额=工资、薪金所得的个人所得税已缴税额 - 工资、薪金所得应纳税所得额×15%;

(b) The category of wages and salaries of non-residents: the annual IIT balance = the amount of IIT paid on wages and salaries - the amount of taxable income from wages and salaries × 15%;

非居民个人劳务报酬所得分项: 分年度个人所得税税负差额=劳务报酬所得的个人所得税已缴税额 - 劳务报酬所得应纳税所得额×15%;

The category of income from provision of independent personal services of non-residents: the annual IIT balance = the amount of IIT paid on independent personal services - the amount of taxable income from independent personal services ×

15%;

非居民个人稿酬所得分项：分年度个人所得税税负差额=稿酬所得的个人所得税已缴税额 - 稿酬所得应纳税所得额×15%;

The category of author's remuneration of non-residents: the annual IIT balance = the amount of IIT paid on author's remuneration - the amount of taxable income from author's remuneration × 15%;

非居民个人特许权使用费所得分项：分年度个人所得税税负差额=特许权使用费所得的个人所得税已缴税额 - 特许权使用费所得应纳税所得额×15%。

The category of royalties of non-residents: the annual IIT balance = the amount of IIT paid on royalties - the amount of taxable income from royalties × 15%.

2.经营所得分项：分年度个人所得税税负差额=经营所得的个人所得税已缴税额 - 经营所得应纳税所得额×15%。

2. The category of income from business operation: the annual IIT balance = the amount of IIT paid on income from business operation - the amount of taxable income from business operation × 15%.

3.获人才政策支持的补贴性所得分项：分年度个人所得税税负差额=获人才政策支持的补贴性所得个人所得税已缴税额 - 获人才政策支持的补贴性所得应纳税所得额×15%。

3. The category of subsidies supported by the talent

policies of the government or government departments at or above the district level: the annual IIT balance = the amount of IIT paid on subsidies under the talent policy supported by the government or government departments at or above the district level - the amount of taxable income from subsidies supported by the talent policies of the government or government departments at or above the district level× 15%.

(二) 申请人存在本办法第八条情形的, 其财政补贴还应增加计算享受补贴时段系数:

(2) Where the circumstances of Article 8 of the Measures occur, the financial subsidy shall be calculated in consideration of the subsidy period coefficient.

财政补贴=∑ (分项分年度的个人所得税税负差额×分项已缴税额占比×享受补贴时段系数)

Financial subsidy=∑ (IIT balance by category each year × the proportion of IIT paid by category × subsidy period coefficient); where,

享受补贴时段系数=应享受财政补贴时段的应纳税所得额÷全年度应纳税所得额

subsidy period coefficient= Taxable income for the period entitled to financial subsidies ÷ Taxable income for the whole year

### 第三章 补贴程序

#### Chapter III Subsidy Procedures

**第十五条** 财政补贴每年办理一次，每个纳税年度的财政补贴申请于次年受理。申请具体事项由相关部门每年发布申报指南，明确申请方式、人才目录、受理时间等。申请人按照自愿申请的原则，在申报指南规定的时间向受理部门提出申请。逾期未提出申请的，不再受理申请。

**Article 15** Financial subsidies are processed once a year, and applications for financial subsidies in the current year are accepted in the following year. The relevant department will issue an application guide every year, specifying the application method, talent catalogue, acceptance time and other details. Applicants shall apply to the handling department on a voluntary basis within the time specified in the application guide. Overdue applications will not be accepted, and subsidy will not be granted.

**第十六条** 申请人个人所得税由扣缴义务人扣缴的，一般由扣缴义务人代为办理财政补贴申请手续。申请人自行申报缴纳个人所得税的，由其本人提出申请。

**Article 16** Where the IIT of the applicant is withheld by a withholding agent, the withholding agent shall generally handle the application procedures for financial subsidies on behalf of

the applicant. Where an applicant declares and pays IIT on his own, he or she shall apply for it.

**第十七条** 申请财政补贴时需提交下列材料:

**Article 17** The following materials shall be submitted for application of financial subsidies:

(一) 《广州市关于粤港澳大湾区个人所得税优惠政策财政补贴个人申请表》。其中, 财政补贴金额超过 100 万元以上的申请人, 还需填报《个人所得税优惠申报登记表》。

(1) *Personal Application Form for Financial Subsidies under Preferential IIT Policies in GBA*. Applicants whose financial subsidies exceed one million yuan or more should also fill in the *Registration Form for IIT Subsidies Application*.

(二) 扣缴义务人或申请人承诺配合监督检查、承诺申请人符合本办法第七条第三项规定的承诺书。

(2) A Letter of Commitment where the withholding agent and the applicant undertake to cooperate with the supervision and inspection, and to promise that the applicant meets the requirements of Item 3, Article 7 of *the Measures*;

(三) 申请人有效身份证明证件:

(3) The applicant's valid identity certificate:

1.外国国籍人士提交护照、外国人永久居留证。

1. Foreign nationals shall submit their passports or Foreign Permanent Resident ID Card.

2.香港、澳门永久性居民提交永久性港澳居民身份证、港澳居民来往内地通行证。

2. Permanent residents of Hong Kong and Macao shall submit permanent Hong Kong and Macao Resident Identity Cards or Mainland Travel Permit for Hong Kong and Macao Residents.

3.取得香港入境计划（优才、专业人士及企业家）的香港居民提交香港居民身份证、香港入境事务处签发的相关入境证件。

3. Hong Kong residents under the Hong Kong's Admission Schemes for Talents, Professionals and Entrepreneurs shall submit their Hong Kong Resident Identity Cards and visas issued by the Hong Kong Immigration Department.

4.台湾地区居民提交台湾居民身份证、台湾居民来往大陆通行证。

4. Permanent residents of Taiwan shall submit their identity cards and Mainland Travel Permit for Taiwan Residents.

5.取得国外长期居留权的海外华侨和归国留学人才提交中国护照、中国身份证、国外长期（或永久）居留凭证。其中，归国留学人才还应当提交教育部留学服务中心开具的《国外学历学位认证书》。

5. Overseas Chinese and returned overseas Chinese students who have obtained the right of long-term residence abroad shall submit their Chinese passports, Chinese identity cards and long-term (or permanent) foreign residence certificates. Among them, returned overseas students should also submit the *Certificate of Academic Degree Abroad* issued by the Service Center for Overseas Studies of the Ministry of Education.

申请人使用多个不同身份证明登记纳税的，需一并提交相对应的所有身份证明文件。

If the applicant registers for tax payment with multiple different identity certificates, all the corresponding identity certificates shall be submitted together.

(四) 属于高端人才的申请人提供获国家、省政府、广州市政府部门认定的高端人才有关荣誉证书、聘书、确认函、证明函、认定文件、外国人工作许可证（或许可通知）等材料，及工作单位对单位属性、主营业务、申请人所从事岗位属于中高级管理人员、生产技术骨干的说明材料；

(4) If the applicant is a high-end talent, he/she shall provide the copies of relevant honorary certificates, letters of engagement, confirmation letters, certificates, confirmation documents as well as work permits (or permit notices) of foreigners working in China, which prove the applicant a

high-end talent recognized by the state, Guangdong or Guangzhou governments. The applicant shall also provide documents from his/her employer indicating its type and main business and that his/her position is a middle/senior management or key technical position;

属于紧缺人才的申请人提供技能认证部门颁发的执业资格证、职称证、技能证，国家教育部门认可的学历、学位证书，或工作单位就申请人所从事岗位属于技术骨干、技能骨干岗位和中高级管理人员及其从业经验、工作胜任情况说明。以及工作单位对单位属性、主营业务的说明。

If the applicant is a critically lacking talent, he/she shall provide certificates of professional qualification, professional title, or skill certificates issued by skill certification authorities; academic qualification certificate, degree certificate recognized by the Ministry of Education or documents from his/her employer indicating that the applicant's position is a key technical, key skill or a middle/senior management position, and his/her work experience and competence and the types and main activities of the employer.

(五)申请人在广州市的年度工作天数是否达到累计满90天以上的材料:

(5) Materials to prove that the applicant's cumulative annual working days in Guangzhou is above 90 days;

1. 申请人因工作关系而在广州市注册的企业和其他机构任职、受雇的，提供：

1. If the applicant is working at or being employed by an enterprise or other institution registered in Guangzhou in relation to his/her job, he or she shall provide:

(1) 申请人与扣缴义务人所签订的劳动合同（劳动合同约定的工作地点为广州市内）；申请人属由中国境外雇主派遣的，该申请人的中国境外雇主与广州市接收企业签订的派遣合同；

(a) The labor contract signed between the applicant and the withholding agent (the place of work stipulated in the labor contract is in Guangzhou); or, if the applicant is dispatched by an overseas employer, the dispatch contract signed between the applicant's employer outside China and the receiving enterprise of Guangzhou if the applicant is dispatched by an overseas employer;

(2) 申请人在广州市的年度工作天数达到累计满 90 天以上的承诺书。

(b) A commitment letter from the applicant to promise to have worked in Guangzhou for above 90 days in one year.

2. 申请人因工作关系而在广州市提供独立个人劳务，须提供：

2. Applicants who provide independent personal services in Guangzhou in relation to his/her job shall provide:

(1) 申请人与在广州市设立的企业、机构所签订的劳务合同；

(a) The service contract signed by the applicant with the enterprises and institutions established in Guangzhou;

(2) 申请人在广州市的年度工作天数达到累计满 90 天以上的承诺书。

(b) A commitment letter from the applicant promising to have worked in Guangzhou for above 90 working days in a year.

(六) 申请人获得区级以上政府或政府工作部门人才政策支持奖励、补贴材料。

(6) Documents proving that the applicant has received awards or subsidies under the talent policies of the government or government departments at or above the district level.

(七) 申请人本人在中国内地开设和已激活的 I 类银行结算账户（即全功能账户）资料，包括提供含申请人本人的开户银行、银行账号、开户名的存折或银行卡复印件。

(7) Information of Class I bank settlement account (i.e. a full-function bank account) opened and activated by the applicant in the Chinese Mainland, including a copy of the bank book or bank card containing the applicant's bank account, account number and account name.

**第十八条** 申请人或扣缴义务人在广东政务服务网上提出财政补贴申请，属于高端人才的，由市科技局负责受理，各区科技部门负责初审，市科技局负责复审；属于紧缺人才的，由市人力资源社会保障局负责受理，由各区人力资源社会保障部门负责初审，市人力资源社会保障局负责复审，具体办理方式按照政务服务事项集成服务改革相关要求执行。

**Article 18** The applicant or withholding agent shall apply for financial subsidy to Guangdong Government Service website (<https://www.gdzwfw.gov.cn/>). Applications from high-end talents in Guangzhou shall be handled by Guangzhou Municipal Science and Technology Bureau, with district-level science and technology authorities conducting preliminary examination and the municipal Bureau re-examination. Applications from critically-lacking talents in Guangzhou shall be handled by Guangzhou Municipal Human Resources and Social Security Bureau, with district-level human resources and social security authorities conducting preliminary examination and the municipal Bureau re-examination. The specific handling procedures shall be fulfilled in accordance with relevant requirements of reform of integrated government services.

受理部门应核对提交的申请个人所得税财政补贴资料是否齐全。符合条件且资料齐备的，予以受理。

The handling department shall check whether the application materials submitted for IIT financial subsidies are

complete. Applications submitted by eligible applicants and supported with full set of materials will be accepted.

**第十九条** 市发展改革、工业和信息化、公安、司法行政、财政、交通运输、商务、卫生健康、地方金融监管、税务等部门应就市科技局、市人力资源社会保障局的复审结果，按职能提供诚信情况、出入境情况、行业情况、纳税情况等，协助受理审核部门开展审核工作。市政务服务数据管理局应为受理审核部门开展受理等政务服务工作提供支持。

**Article 19** In line with their respective functions, Municipal Development and Reform Commission, Industry and Information Technology Commission, Public Security Bureau, judicial and administrative organs, Financial Bureau, Transport Commission, Commerce Commission, Health Commission, local financial supervision organs, taxation and other departments should assist the handling and verification department to carry out the verification and provide the applicant's records on integrity, entry and exit, employment, tax status etc. as required by the review results of the Municipal Bureau of Science and Technology and Municipal Bureau of Human Resources and Social Security. The Municipal Government Affairs Data Administration shall provide support to the handling and verification department's work.

**第二十条** 市科技局、市人力资源社会保障局受理后会同相关部门开展审核，并提出享受财政补贴的高端人才和紧缺人才名单送市财政局汇总，由市财政局按程序报批。对通过的正式财政补贴名单，市科技局、市人力资源社会保障局按程序通过市财政国库集中支付系统将财政补贴直接拨付至申请人的个人账户。

**Article 20** When the Municipal Science and Technology Bureau and Municipal Human Resources and Social Security Bureau have accepted and reviewed the application, they will invite other relevant departments for further verification as needed and put forward the list of high-end talents and critically-lacking talents who are entitled to financial subsidies and send to the Municipal Bureau of Finance who will submit in accordance with procedures for approval. After approval, the Municipal Bureau of Science and Technology and Municipal Bureau of Human Resources and Social Security will, in accordance with procedures, disburse the subsidy directly to the applicant's personal account through the centralized payment system of the municipal treasury.

#### **第四章 监督管理**

#### **Chapter IV Supervision and Management**

**第二十一条** 申请人和扣缴义务人应如实提供申请材料，

并对申请材料完整性、真实性和准确性负责。对于虚报、冒领、骗取财政补贴资金的行为，一经查实，追回已安排的财政补贴，并依据《财政违法行为处罚处分条例》（国务院令 第 427 号）等法律法规予以处理，涉嫌犯罪的，移交司法机关依法追究刑事责任。

**Article 21** The applicant and withholding agent shall provide true and authentic application materials, and shall be held responsible for the completeness, authenticity and accuracy of the application materials. Once the acts of false reporting, falsely collecting or defrauding financial subsidies are found, the distributed financial subsidy shall be recovered, and the case shall be handled in accordance with the *Regulations on Punishment of Financial Illegal Acts* (Decree No. 427 of the State Council) and relevant laws and regulations. If a suspected crime is committed, the case shall be transferred to judiciary authorities to investigate criminal responsibility according to law.

**第二十二条** 申请人和扣缴义务人应按照承诺书约定接受科技、人力资源社会保障、财政、审计等部门对个人所得税财政补贴资金情况的检查监督。

**Article 22** Applicants and withholding agents shall, as stipulated in the commitment letter, undergo inspections and supervision by departments such as science and technology,

human resources and social security, finance, and audit, regarding the financial subsidies for IIT.

## 第五章 附则

### Chapter V Supplementary Provisions

**第二十三条** 本办法自印发之日起施行，有效期至 2027 年 12 月 31 日。

**Article 23** The *Measures* comes into force on the date of issue and remains valid until December 31, 2027.

《广州市财政局 广州市科学技术局 广州市人力资源和社会保障局 国家税务总局广州市税务局印发广州市关于实施粤港澳大湾区个人所得税优惠政策财政补贴管理办法的通知》（穗财规字〔2021〕1号）同时废止。

Notice Jointly Released by Guangzhou Municipal Finance Bureau, Guangzhou Municipal Science and Technology Bureau, Guangzhou Municipal Human Resources and Social Security Bureau, Guangzhou Taxation Bureau of the State Administration of Taxation on *Distributing Measures of Guangzhou for Administration of Financial Subsidies under Preferential Individual Income Tax (IIT) Policies in Guangdong-Hong Kong-Macao Greater Bay Area (GBA)* (Sui Cai Zui Zi [2023] NO.1) is simultaneously revoked.

**第二十四条** 申请人申请补贴的所属纳税年度在本办法有效期内的，适用本办法。

**Article 24** The *Measures* shall apply where the tax years for which the applicant applies for financial subsidies are within the validity period of the *Measures*.

（英语译文仅供参考，政策准确含义请以中文版本为准。The translation is provided in English for reference only. Chinese will prevail if there is any inconsistency.）