

深圳市财政局 深圳市人力资源和社会保障局 深圳市科技创新局 国家税务总局深圳市税务局关于印  
发《深圳市境外高端人才和紧缺人才 2023 纳税年度个人所得税财政补贴申报指南》的通知

Circular of the Finance Bureau of Shenzhen Municipality, the Human Resources and Social  
Security Bureau of Shenzhen Municipality, the Science and Technology Innovation Bureau of  
Shenzhen Municipality, and the Shenzhen Tax Service, State Taxation Administration on  
Issuing the Guidelines for the Declaration of Individual Income Tax Subsidies for Overseas  
High-end Talents and Talents in Short Supply in Shenzhen Municipality for the 2023 Tax Year

深财法〔2024〕19号

Shen Cai Fa [2024] No. 19

各区人民政府，大鹏新区、深汕特别合作区管委会，前海管理局，各有关单位：

People's governments of all districts, management committees of Dapeng New District and  
Shenzhen-Shanwei Special Cooperation Zone, the Authority of Qianhai Shenzhen-Hong Kong  
Modern Service Industry Cooperation Zone of Shenzhen Municipality, and all relevant  
entities:

根据《财政部 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）有关精神，结合实际，我们制定  
了《深圳市境外高端人才和紧缺人才 2023 纳税年度个人所得税财政补贴申报指南》，现予印发，请遵照  
执行。

In accordance with the relevant guiding principles of the Circular of the Ministry of Finance  
and the State Taxation Administration on the Preferential Individual Income Tax Policies for

Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2019] No. 31) and the Circular of the Ministry of Finance and the State Taxation Administration on the Continued Implementation of the Preferential Individual Income Tax Policies for Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2023] No. 34), and the Circular of the Department of Finance of Guangdong Province, the Department of Science and Technology of Guangdong Province, the Human Resources and Social Security Department of Guangdong Province, and the Guangdong Provincial Tax Service, State Taxation Administration on Further Implementing the Preferential Individual Income Tax Policies for Guangdong-Hong Kong-Macao Greater Bay Area (Yue Cai Shui [2023] No. 21) and in combination with the actual conditions, we have formulated the Guidelines for the Declaration of Individual Income Tax Subsidies for Overseas High-end Talents and Talents in Short Supply in Shenzhen Municipality for the 2023 Tax Year, which are hereby issued for compliance and implementation.

深圳市财政局

深圳市人力资源和社会保障局

Finance Bureau of Shenzhen Municipality

Human Resources and Social Security Bureau

of Shenzhen Municipality

深圳市科技创新局

国家税务总局深圳市税务局

Science and Technology Innovation Bureau of Shenzhen Municipality

Shenzhen Tax

Service, State Taxation Administration

2024年5月14日

May 14, 2024

## 深圳市境外高端人才和紧缺人才 2023 纳税年度个人所得税财政补贴申报指南

### Guidelines for the Declaration of Individual Income Tax Subsidies for Overseas High-end Talents and Talents in Short Supply in Shenzhen Municipality for the 2023 Tax Year

根据《财政部 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），制定深圳市境外高端人才和紧缺人才 2023 纳税年度个人所得税财政补贴申报指南。

### The Guidelines for the Declaration of Individual Income Tax Subsidies for Overseas High-end Talents and Talents in Short Supply in Shenzhen Municipality for the 2023 Tax Year

(hereinafter referred to as the "Guidelines") are formulated in accordance with the Circular of the Ministry of Finance and the State Taxation Administration on the Preferential Individual Income Tax Policies for Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2019] No. 31) and the Circular of the Ministry of Finance and the State Taxation Administration on the Continued Implementation of the Preferential Individual Income Tax Policies for Guangdong-Hong Kong-Macao Greater Bay Area (Cai Shui [2023] No. 34), and the Circular of the Department of Finance of Guangdong Province, the Department of Science and Technology of Guangdong Province, the Human Resources and Social Security Department of Guangdong Province, and the Guangdong Provincial Tax Service, State Taxation Administration on Further Implementing the Preferential Individual Income Tax Policies for Guangdong-Hong Kong-Macao Greater Bay Area (Yue Cai Shui [2023] No. 21).

#### 一、申报人相关条件

##### I. Relevant Conditions of Declarants

###### （一）申报人身份条件

###### (I) Identity conditions of declarants

申报人应当符合以下身份条件之一：

A declarant shall meet one of the following identity conditions:

1. 香港、澳门永久性居民。以永久性港澳居民身份证和《港澳居民来往内地通行证》为准。

1. a permanent resident of Hong Kong or Macao, subject to the permanent identity certificate of a Hong Kong or Macao resident or the Mainland Travel Permit for Hong Kong and Macao Residents.

2. 取得香港入境计划（优才、专业人士及企业家）的香港居民（不包括受养人）。以香港居民身份证、内地居民身份证和香港入境事务处签发的相关入境证件为准。

2. a Hong Kong resident under the Hong Kong Quality Migrant Admission Scheme (for outstanding talents, professionals, or entrepreneurs) (excluding dependents), subject to the identity certificate of a Hong Kong resident, the identity certificate of a mainland resident, and the relevant visa issued by the Hong Kong Immigration Department.

3. 台湾地区居民。以《台湾居民来往大陆通行证》为准。

3. a resident of Taiwan region, subject to the Mainland Travel Permit for Taiwan Residents.

4. 外国国籍人士。以护照和有效签证证件或外国人永久居留身份证为准。

4. a foreign national, subject to the passport and the valid visa certificate or the foreign permanent resident ID card.

5. 取得国外长期居留权的留学回国人员。以中国护照、内地居民身份证、国外长期或永久居留凭证和教育部留学服务中心认证的国外学历学位认证书为准。必要时，需提供住在国中国使领馆出具的长期或永久居留权公证书、认证书或住在国驻华使领馆出具的公证书和住在国居留记录作为补充文件。

5. a returned overseas student who has obtained the right of long-term residence abroad, subject to the Chinese passport, the identity certificate of a mainland resident, the long-term or permanent foreign resident certificate, and the foreign certificate of academic degree issued by the Chinese Service Center for Scholarly Exchange of the Ministry of Education. If necessary, the notarized certificate or certificate of recognition for the long-term or

permanent right of residence issued by the Chinese embassy or consulate in the residing country or the notarized certificate and residence record issued by the embassy and consulate of the residing country in China shall be provided as supplementary documents.

6. 海外华侨。以中国护照、内地居民身份证、国外居留凭证和出入境记录为准。必要时，需提供住在国中国使领馆出具的居留权公证书、认证书或住在国驻华使领馆出具的公证书和住在国居留记录作为补充文件。

6. an overseas Chinese, subject to the Chinese passport, the identity certificate of a mainland resident, the foreign residence certificate, and entry and exit records. If necessary, the notarized certificate or certificate of recognition for the right of residence issued by the Chinese embassy or consulate in the residing country or the notarized certificate and residence record issued by the embassy or consulate of the residing country in China shall be provided as supplementary documents.

以上身份证明材料有效期需在纳税年度有效。

The above identification documents shall be valid in the tax year.

## （二）申报人工作条件

### (II) Working conditions of declarants

1. 申报人在深圳市工作，且符合以下条件之一：

1. A declarant shall work in Shenzhen Municipality and meet one of the following conditions:

（1）与深圳市用人单位签订了劳动（聘用）合同。

(1) he or she has signed a labor (employment) contract with a Shenzhen employer.

（2）由境外雇主派遣，境外雇主与深圳市接收单位签订了派遣合同。

(2) he or she is dispatched by an overseas employer, who has signed a dispatch contract with a receiving entity in Shenzhen Municipality.

（3）提供独立个人劳务，并与深圳市纳税单位签订了劳务合同。

(3) he or she provides independent personal labor services and has signed a labor service contract with a Shenzhen taxpayer.

2. 在深圳市工作，并在深圳市依法缴纳个人所得税，纳税年度内在深圳市工作累计满 90 天以上（不含 90 天）。

2. A declarant shall work in Shenzhen Municipality and have paid individual income tax in Shenzhen Municipality in accordance with the law, and have worked in Shenzhen Municipality for more than 90 accumulative days in the tax year.

3. 申报人工作单位发生变更的，且申请享受境外高端紧缺人才个人所得税财政补贴的纳税年度在符合申报条件的单位工作天数满 90 天的，可通过该单位申报，该单位应予以配合。

3. If the employer of a declarant changes and the declarant who applies for a financial subsidy under individual income tax for overseas high-end talents and talents in short supply has worked for the employer who meets the declaration conditions for 90 days in the tax year, the declarant may make the declaration through the employer, who shall render cooperation.

### （三）申报人资格条件

#### (III) Qualifications of declarants

##### 1. 境外高端人才

#### **1. Overseas high-end talents**

符合下列条件之一，且在我市科技创新、重点发展产业或哲学社会科学领域工作的人才。

An overseas high-end talent shall meet one of the following conditions and work in the fields of science and technology innovation, key development industries, or philosophy and social sciences in Shenzhen Municipality:

（1）国家、省、市重大人才工程入选者。

(1) a person admitted to a national, provincial, or municipal major talent project.

（2）国家、省、市认定的境外高层次人才。

(2) an overseas high-end talent recognized by the State, province, or city.

(3) 持有广东省“人才优粤卡”的人才。

(3) a talent who holds the High-end Talent's Card of Guangdong Province.

(4) 持有深圳市“鹏城优才卡”的人才。

(4) a talent who holds the Pengcheng Talent's Card of Shenzhen Municipality.

(5) 持有 A 类《外国人来华工作许可证》的人才（以“平均工资收入不低于深圳上年度社会平均工资收入 6 倍”认定标准申请取得 A 类《外国人来华工作许可证》的除外）。

(5) a talent who holds a Work Permit for Foreigners in China (Type A) (except for those who apply for a Work Permit for Foreigners in China (Type A) based on the recognition standard that "the average wage income is not less than 6 times the average social wage income in Shenzhen Municipality in the previous year").

(6) 持有《外国高端人才确认函》《广东省外籍高层次人才确认函》或《广东省港澳台高层次人才确认函》的人才。

(6) a talent who holds a Confirmation Letter for Foreign High-end Talents, a Confirmation Letter for Foreign High-level Talents in Guangdong Province, or a Confirmation Letter for High-level Talents in Guangdong Province, Hong Kong, Macao, and Taiwan.

以上条款以国家、省、市政府部门核发的证书或相关认定文件为准，相关证书有效期不作为申请限制条件（被撤销的除外）。

Conditions in the above items are subject to the certificates or relevant recognition documents issued by the national, provincial, and municipal government departments, and the period of validity of the relevant certificates is not a restriction on the application (except for those that have been revoked).

相关领域指：

Relevant fields refer to the following:

(1) 科技创新领域

## **(1) The field of science and technology innovation**

①国家级、省级或市级重大创新平台。

① National, provincial, or municipal major innovation platforms.

②高等院校、科研机构、医疗机构、公共卫生机构。

② Higher education institutions, scientific research institutions, medical institutions, and public health institutions.

③高新技术企业、“专精特新”企业、制造业单项冠军企业。

③ High-tech enterprises, enterprises in "specialized, refined, featured and innovative fields," and individual manufacturing champion enterprises.

### **(2) 重点发展产业**

## **(2) Key development industries**

①战略性新兴产业、未来产业。

① Strategic emerging industries and future industries.

②现代服务业。

② Modern service industries.

### **(3) 哲学社会科学领域**

## **(3) The field of philosophy and social sciences**

哲学社会科学研究机构、党校行政学院、党政部门所属研究机构。

Research institutions of philosophy and social sciences, administrative schools of Party schools, and research institutions affiliated with Party and government departments.

### **2. 境外紧缺人才**

## **2. Overseas talents in short supply**

在我市科技创新、重点发展产业或哲学社会科学领域工作的境外科研人才、技术技能骨干和高级管理人才。

Overseas scientific research talents, backbones with medical and health technology and skills, and senior management talents working in the fields of science and technology innovation, key development industries, or philosophy and social sciences in Shenzhen Municipality.

### (1) 科技创新领域

#### **(1) The field of science and technology innovation**

①国家级、省级或市级重大创新平台的科研、工程及运维团队成员。

① Scientific research, engineering, and operation and maintenance team members of national, provincial, or municipal major innovation platforms.

②高等院校、科研机构、医疗机构、公共卫生机构中的科研技术团队成员或承担市级以上在研重大纵向课题的团队成员，市级以上重点学科、重点专科等带头人，以及医疗卫生技术技能骨干。

② Research and technical team members in higher education institutions, scientific research institutions, medical institutions, and public health institutions, or team members who undertake major vertical topics under research at or above the municipal level, leaders in key disciplines or key specialties at or above the municipal level, and backbones with medical and health technology and skills.

③高新技术企业、“专精特新”企业、制造业单项冠军企业的科研团队成员、技术技能骨干和高级管理人员。

③ Scientific research team members, backbones with medical and health technology and skills, and senior officers in high-tech enterprises, enterprises in "specialized, refined, featured and innovative fields," and individual manufacturing champion enterprises.

### (2) 重点发展产业

#### **(2) Key development industries**

①战略性新兴产业、未来产业中的科研团队成员、技术技能骨干和高级管理人员。

① Scientific research team members, backbones with medical and health technology and skills, and senior officers in strategic emerging industries or future industries.

②现代服务业中的科研团队成员、技术技能骨干和高级管理人员。

① Scientific research team members, backbones with medical and health technology and skills, and senior officers in modern service industries.

### (3) 哲学社会科学领域

### (3) The field of philosophy and social sciences

高等院校、哲学社会科学研究机构、党校行政学院、党政部门所属研究机构中从事哲学社会科学研究或教学的人员。

Personnel engaged in the research or teaching of philosophy and social sciences in higher education institutions, research institutions of philosophy and social sciences, administrative schools of Party schools, and research institutions affiliated with Party and government departments.

### (四) 申报人纳税条件

#### (IV) Tax payment conditions of declarants

1. 在深圳市依法纳税，且在深圳市已纳税额大于测算税额（详见“个人所得税补贴计算方法”）。

1. A declarant shall pay taxes in Shenzhen Municipality according to law, and the tax amount paid in Shenzhen Municipality is greater than the estimated tax amount (see "Calculation Method of Individual Income Tax Subsidies" for details).

2. 须授权同意受理机关向税务部门查询纳税信息。

2. A declarant shall authorize the accepting authority to inquire about tax payment information with the tax authority.

### (五) 申报人其他条件

#### (V) Other conditions of declarants

1. 遵守法律法规、科研伦理和科研诚信。至受理机关受理之日，不得有以下情形之一：

1. A declarant shall abide by laws and regulations as well as scientific research ethics and integrity. As of the date of acceptance by the accepting authority, a declarant shall not fall under any of the following circumstances:

(1) 近 5 年内存在重大税收违法案件信息记录，虚报、冒领、骗取、挪用财政资金记录，违反科研伦理、科研诚信等不诚信行为记录，或对申报单位上述行为记录负有直接或主要责任的。

(1) in the past 5 years, the declarant has information records of major tax violations, records of false reporting, fraudulent collections, fraudulent acquisitions, and embezzlement of financial funds, or records of dishonest conduct such as violations of scientific research ethics or integrity, or bears direct or primary liability for the abovementioned conduct records of a reporting entity.

(2) 在境内因犯罪受到刑事处罚，或涉嫌犯罪正在接受司法调查尚未做出明确结论的。

(2) the declarant is subject to a criminal penalty for a crime within China or under judicial investigation for a suspected crime pending a clear conclusion.

(3) 被列为失信被执行人，或对申报单位被列为严重失信主体负有直接或主要责任的。

(3) the declarant is listed as an untrustworthy person subject to enforcement or bears direct or primary liability for the declaring entity being listed as a seriously dishonest subject.

2. 申报人于 2023 年领取过深圳市、各区高层次人才奖励补贴、“鹏城孔雀计划”特聘岗位奖励等人才奖励或补贴，实际补贴额需扣减 2023 年已发放的人才奖励或补贴金额。

2. If the declarant has received a reward or subsidy for high-level talents in Shenzhen Municipality and different districts, a reward for specially recruited positions under the Pengcheng Peacock Plan, or any other talent reward or subsidy in 2023, the actual subsidy shall be the amount after deducting the talent reward or subsidy issued in 2023.

3. 申报人同时符合粤港澳大湾区境外高端人才和紧缺人才个人所得税优惠和前海、河套香港居民个人所得税优惠条件的，可自行选择享受其中一项优惠，不得同时享受两项优惠。

3. If the declarant is eligible for both the individual income tax preference for overseas high-end talents and talents in short supply in the Guangdong-Hong Kong-Macao Greater Bay Area and the individual income tax preference for Hong Kong residents in Qianhai and Hetao, he or she may choose to enjoy either preference, not both.

## 二、申报单位相关条件

### II. Relevant Conditions of Declaring Entities

#### (一) 申报单位基本条件

##### (I) Basic conditions of declaring entities

1. 在深圳市依法注册的企业、机构。

1. Enterprises and institutions registered in Shenzhen Municipality according to law.

2. 遵守法律法规。至受理机关受理之日，不得有以下情形之一：

2. A declaring entity shall abide by laws and regulations. As of the date of acceptance by the accepting authority, a declaring entity shall not fall under any of the following circumstances:

(1) 近 5 年内存在重大税收违法记录。

(1) it has records of major illegal taxation activities in the past 5 years.

(2) 在经营异常名录内的。

(2) it is included in the list of entities with abnormal business operations.

(3) 经查询深圳市公共信用平台，被列入严重失信主体名单的。

(3) after an inquiry into the Shenzhen public credit platform, the declaring entity is included in the list of seriously dishonest subjects.

#### (二) 申报单位其他条件

##### (II) Other conditions of declaring entities

申报单位应当符合本申报指南第六条“相关名词释义”所述条件，且相关资质条件在对应纳税年度内有效。

A declaring entity shall meet the conditions stated in Article VI "Definitions of Related Terms" of the Guidelines, and the relevant qualifications shall be valid within the corresponding tax year.

### 三、个人所得税补贴计算方法

#### III. Calculation Method of Individual Income Tax Subsidies

(一) 在纳税年度内, 申报人在深圳市已纳税额减去测算税额, 即为申报人可申请的个人所得税补贴额, 该补贴免征个人所得税。

(I) In the tax year, the tax amount paid by a declarer in Shenzhen Municipality minus the estimated tax amount is the individual income tax subsidy that the declarer can apply for. The subsidy is exempt from individual income tax.

1. “已纳税额”是指下列所得按照《中华人民共和国个人所得税法》规定在深圳市已缴纳的个人所得税额: (1) 工资、薪金所得; (2) 劳务报酬所得; (3) 稿酬所得; (4) 特许权使用费所得; (5) 经营所得; (6) 入选人才工程或人才项目获得的补贴性所得。

1. "Tax amount paid" refers to the amount of individual income tax paid in Shenzhen Municipality in accordance with the Individual Income Tax Law of the People's Republic of China on the following income: (1) wages and salaries; (2) labor service remuneration; (3) author's remuneration; (4) royalties; (5) operating income; (6) subsidy from admission to a talent project or program.

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

2. If final settlement is required under the tax law, the amount of individual income tax paid shall be subject to the actual tax paid for the whole year after the final settlement and tax refund are handled in the following year. If final settlement is not required under the tax law,

the amount of individual income tax paid shall be subject to the actual tax paid for the whole year after the tax refund is made.

3. “测算税额”是指申报人在深圳市的个人所得按照香港税法测算的应纳税额。2023 年纳税年度测算税额按标准税率法测算，即测算税额=申报人应纳税所得额×15%。

3. "Estimated tax amount" refers to the tax payable calculated in accordance with the Hong Kong tax law on the individual income of a declarer in Shenzhen Municipality. The estimated tax amount for the 2023 tax year is calculated according to the standard tax rate method: the estimated tax amount = taxable income of the declarer × 15%.

在纳税年度内，申报人因身份发生变化而符合享受政策的身份条件规定的，自身份变化次月起，享受财政补贴，补贴金额按享受时段占全年比例折算。在纳税年度内，申报人因身份发生变化不再符合享受政策的身份条件规定的，自身份变化次月起，不再享受财政补贴，补贴金额按享受时段占全年比例折算。

If during the tax year the declarant meets the status conditions for the policy due to the change of status, he or she is entitled to a financial subsidy, which is converted according to the proportion of the period of entitlement in the whole year, starting from the month immediately following the change of status. If during the tax year the declarant no longer meets the status conditions for the policy due to the change of status, he or she is no longer entitled to the financial subsidy, which is converted according to the proportion of the period of entitlement in the whole year, starting from the month immediately following the change of status.

(二) 个人所得税补贴额根据个人所得项目，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。

(II) The individual income tax subsidy shall be calculated separately by items of individual income (comprehensive calculation for comprehensive income) and granted on a consolidated basis.

(三) 个人所得税补贴额最高为 500 万元。

(III) The maximum individual income tax subsidy is RMB5 million.

#### 四、申报审核程序

### IV. Declaration Examination Procedures

#### (一) 个人申请

#### (I) An individual's application

申报人、申报单位在广东省统一身份认证平台（地址：<http://tyrz.gd.gov.cn/>）注册用户，个人用户需进行实名验证。

A declarant or declaring entity shall be registered as a user on the unified identity authentication platform of Guangdong Province (at <http://tyrz.gd.gov.cn/>). An individual user needs to undergo real-name verification.

申报人于 2024 年 5 月 15 日至 2024 年 6 月 15 日期间在广东省政务服务网（地址：<https://www.gdzwfw.gov.cn/>）搜索“深圳市境外高端人才和紧缺人才个人所得税财政补贴”，提出补贴申请，提交相关证明材料，作出书面承诺，并提交工作单位审核。

From May 15, 2024 to June 15, 2024, a declarant shall file an application for a subsidy after searching for "Financial Subsidies under Preferential Individual Income Tax for Overseas High-end Talents in Shenzhen Municipality" on the Guangdong Provincial Government Service Network (at <https://www.gdzwfw.gov.cn/>), submit relevant supporting materials, make a written commitment, and submit them to his or her employer for examination.

#### (二) 单位申报

#### (II) An entity's declaration

申报单位对申报人的申报信息及材料进行审核并作出书面说明、承诺后，于 2024 年 6 月 15 日前在申报系统提交申请。

After examining and making a written explanation or commitment for the declaration information and materials of a declarant, a declaring entity shall file an application on the declaration system by June 15, 2024.

申报人以个人劳务申报的, 无需通过单位申报(已纳税额中包含工资、薪金所得的, 须通过单位申报)。

If a declarant makes declaration for personal labor services, it is not necessary to do so through an entity (if the tax amount paid includes wages and salaries, it must be declared through an entity).

### (三) 窗口受理

#### (III) Acceptance at the windows

受理机关自收到申请之日起 5 个工作日内作出受理或不予受理的决定, 对于申报材料不齐的应当告知申报人或申报单位补正。申报人应当在 7 个工作日内补正材料, 逾期不补正的, 受理机关不予受理并告知申报人或申报单位。符合容缺受理条件的, 按照容缺受理的相关规定执行。

The accepting authority shall decide to accept or not accept an application within 5 working days upon receipt of the application. If the application materials are incomplete, it shall notify the declarant or declaring entity to supplement or correct the materials. The declarant shall supplement or correct the materials within 7 working days. If the materials are not supplemented or corrected within the time limit, the accepting authority will not accept the application and notify the declarant or declaring entity. Those that meet the requirements for acceptance in case of incomplete materials shall be governed by the relevant provisions on acceptance in case of incomplete materials.

### (四) 初步审核

#### (IV) Preliminary examination

受理机关受理后作出初步审核意见。情况复杂需要延长的, 应当告知申报人或申报单位。初步审核未通过的, 退回并告知申报单位或申报人。

Upon acceptance of an application, the accepting authority shall issue a preliminary examination opinion. If an extension is required due to complex circumstances, the declarant or declaring entity shall be notified. If the preliminary examination fails, the application shall be returned and the declaring entity or declarant shall be notified.

#### （五）集中审核

##### (V) Centralized examination

集中审核部门对初审结果开展集中审核，复核申报数据，提出享受优惠政策补贴的高端人才名单和紧缺人才名单，并按程序报批。

The centralized examination department shall conduct a centralized examination of the preliminary examination results, review the declaration data, propose a list of high-end talents and a list of talents in short supply to be subsidized under the preferential policy, and make the declaration for approval according to the procedures.

#### （六）补贴核算

##### (VI) Calculation of a subsidy

集中审核通过后，受理机关应告知申请人5个工作日内登录申报系统获取年度纳税数据予以确认，并提交至受理机关进行补贴核算。

After the centralized examination is passed, the accepting authority shall inform the applicant to log into the declaration system to obtain the annual tax payment data for confirmation within 5 working days, and submit the data to the accepting authority for subsidy calculation.

申报人可预先登录自然人电子税务局WEB端 (<https://etax.chinatax.gov.cn/>)，通过“特色应用”——“人才补贴（奖励）个税数据”查询页面，按年度查询纳税数据并授权发送至受理机关。

The declarant may log into the Natural Person Electronic Taxation Bureau system in advance by accessing the following website: <https://etax.chinatax.gov.cn/>, inquire about the tax payment data by year through the "Featured Application" - "Individual Income Tax Data for Talent Subsidies (Incentives)" inquiry page, and authorize the sending of the data to the accepting authority.

申报人身份信息应与申报缴纳个人所得税时所使用的身份信息保持一致。申报人使用多个不同身份证明登记纳税的，须在税务部门进行税务并档后申报，并提交其他身份证明文件。

The identity information of the declarant shall be consistent with that used in the individual income tax return. If the declarant uses multiple identity certificates to register tax payment, he or she shall file a tax return after the tax department consolidates taxes and shall submit other identity documents.

申报人对应纳税所得额、已纳税额有异议的，可联系辖区税务部门进行确认；申报人对补贴估算金额有异议的，可联系辖区人力资源部门进行确认。

If the declarant has any objection to the taxable income or the tax amount paid, he or she can contact the tax department of the jurisdiction for confirmation; if the declarant has any objection to the estimated amount of the subsidy, he or she can contact the human resources department of the jurisdiction for confirmation.

列入拟发放补贴名单，受理机关核算补贴金额，经核算的补贴金额与申请补贴金额不一致的，应当及时告知申报人。

If the declarant is included in the list of talents to be granted subsidies, the accepting authority shall calculate the amount of the subsidy. If the calculated amount of the subsidy is inconsistent with the amount of the subsidy under the application, the declarant shall be notified in a timely manner.

#### （七）异议处理

#### (VII) Handling of objections

申报人对初步审核意见有异议的，应当在被告知之日起 7 日内提出申诉，逾期不再受理，受理机关应当在 15 日内复核，并告知申报人复核结果。

If a declarant objects to the preliminary examination opinion, he or she shall file an appeal within 7 days of the date of notification, after which no appeal will be accepted, and the accepting authority shall review the appeal within 15 days and notify the declarant of the result of the review.

申报人对补贴金额有异议的，应当在被告知之日起 15 日内，向受理机关提交补贴金额重新核算申请，受理机关应当在 60 日内完成核算。核算后有差额的，应予以修改后告知申报人。申报人在被告知之日起 15 日内未对补贴金额再次提出异议的，受理机关按流程发放补贴。

If a declarant objects to the amount of the subsidy, he or she shall apply for recalculation of the amount with the accepting authority within 15 days of the date of notification. The accepting authority shall complete the calculation within 60 days. If there is a difference after calculation, the amount shall be revised and notified to the declarant. If a declarant does not raise any objection to the amount of the subsidy within 15 days of the date of notification, the accepting authority shall issue the subsidy according to the procedures.

#### （八）补贴发放

#### (VIII) Issuance of a subsidy

受理机关对照发放名单和核算补贴金额，通过财政国库集中支付系统将资金直接拨付至申报人指定的金融社保卡账户或其他个人银行账户。

The accepting authority shall check the issuance list and the calculated subsidy, and directly issue the funds to the financial social security card account or any other personal bank account designated by the declarant through the centralized fiscal treasury payment system.

#### 五、其他事项

#### V. Miscellaneous

（一）补贴业务由各区（含大鹏新区、深汕特别合作区）、前海合作区财政、人力资源、税务等部门按职能负责。其中，各区人力资源部门负责业务的受理、初审和发放工作；各区税务部门负责税务数据的核实工作；各区财政部门配合做好补贴发放工作。

(I) The subsidy business shall be the responsibility of departments of finance, human resources, and tax of different districts (including Dapeng New District and Shenzhen-Shanwei Special Cooperation Zone) and Qianhai Cooperation Zone as per their

functions. Among others, the human resources departments of different districts are responsible for the acceptance and preliminary examination of applications for subsidies and the issuance of subsidies; the tax departments of all districts are responsible for the verification of tax data; the finance departments of all districts coordinate with the issuance of subsidies.

（二）补贴业务实行信用承诺制申报，申报人、申报单位对填报信息的真实性、准确性、完整性负责。对于申报人、申报单位所作出的书面承诺，受理机关有权进行信用监管和事后稽核，申报人、申报单位应配合提供相应证明材料。

(II) The subsidy business is subject to a credit and commitment system for declaration, in which declarants and declaring entities are responsible for the authenticity, accuracy, and completeness of the information reported. Regarding the written commitment made by a declarant or declaring entity, the accepting authority has the right to perform credit supervision and ex post audits, and the declarant or declaring entity shall cooperate in providing corresponding supporting materials.

（三）根据《深圳经济特区人才工作条例》，如查实申报人存在弄虚作假行为的，将取消其申请资格，并自取消之日起5年内不得再次提出个人所得税补贴申报；对已经取得个人所得税补贴的，由补贴发放部门对补贴资金及利息予以追缴；涉嫌犯罪的，移交司法机关依法处理。申报单位存在弄虚作假行为的，参照上述方式处理。

(III) According to the Regulations on Talent Work of Shenzhen Special Economic Zone, if a declarant is found to practice falsification, his or her application qualification shall be cancelled, and he or she shall not redeclare the individual income tax subsidy within 5 years as of the date of cancellation. If the individual income tax subsidy has been obtained, the subsidy issuing department shall recover the subsidy and charge interest on the subsidy. If a suspected crime is committed, he or she shall be transferred to the judicial organ for

handling in accordance with the law. If a declaring entity practices falsification, it shall be handled by reference to the above mentioned methods.

(四) 本申报指南自 2024 年 5 月 15 日起实施, 有效期 1 年, 2023 纳税年度境外高端人才和紧缺人才个人所得税财政补贴申请、审核、发放, 按照本申报指南执行。

(IV) The Guidelines shall take effect as of May 15, 2024 for a period of 1 year. The application for individual income tax subsidies for overseas high-end talents and talents in short supply for the 2023 tax year, examination of the applications, and issuance of the subsidies shall be governed by the Guidelines.

## 六、相关名词释义

### VI. Definitions of Related Terms

(一) 重大创新平台: 指国家、省、市发展改革、科技创新、工业和信息化等部门认定的重点实验室、工程实验室、工程研究中心、工程技术研究中心、企业技术中心、制造业创新中心、工业设计中心、生产性公共服务平台、公共服务平台、重大科技基础设施、前沿交叉研究平台、产业创新中心等平台。

(I) Major innovation platforms: refer to platforms such as key laboratories, engineering laboratories, engineering research centers, engineering technology research centers, corporate technology centers, manufacturing innovation centers, industrial design centers, productive public service platforms, public service platforms, major science and technology infrastructure, cutting-edge cross-research platforms, and industrial innovation centers recognized by national, provincial, and municipal departments of development and reform, science and technology innovation, and industry and information technology.

(二) 高等院校: 指依据《中华人民共和国高等教育法》规定, 由国务院教育行政部门审批、备案设立的高等学校和其他高等教育机构。

(II) Higher education institutions: refer to the institutions of higher education schools and other higher education institutions established upon approval by and filing with the

educational administrative department under the State Council in accordance with the Higher Education Law of the People's Republic of China.

(三) 科研机构：指依据《中华人民共和国科学技术进步法》规定，由国家、省、市、区机构编制部门批准的利用财政性资金设立的事业单位性质的科学技术研究开发机构，及依据《科技类民办非企业单位登记审查与管理暂行办法》由民政部门登记的科技类民办非企业单位。

(III) Scientific research institutions: refer to scientific and technological research and development institutions of public institutional nature established with financial funds approved by the national, provincial, municipal, and district-level institutional structure departments in accordance with the Law of the People's Republic of China on Scientific and Technological Progress as well as private non-corporate science and technology entities registered by the civil affairs departments in accordance with the Interim Measures for the Registration, Examination, and Management of Non-corporate Science and Technology Entities.

(四) 医疗机构：指依据《深圳市医疗机构执业登记办法》的规定，由深圳市、各区卫生健康主管部门登记取得《医疗机构执业许可证》的具有独立法人资格的机构。

(IV) Medical institutions: refer to institutions with independent legal personality that are registered with the competent health departments of Shenzhen Municipality and different districts and obtain the Practicing License of Medical Institutions in accordance with the Measures of Shenzhen Municipality for Practice Registration of Medical Institutions.

(五) 公共卫生机构：指深圳市、各区卫生行政部门所属具有独立法人资格的公共卫生机构。

(V) Public health institutions: refer to public health institutions with independent legal personality under the health administrative departments of Shenzhen Municipality and various districts.

(六) 重大纵向课题：指国家各部委、广东省和深圳市各行政主管部门批准下达的，属重点、重大、国际合作的项目课题。

(VI) Major vertical topics: refer to key, major, and international cooperation topics approved and assigned by ministries and commissions of the State as well as administrative departments of Guangdong Province and Shenzhen Municipality.

(七) 高新技术企业：指依据科技部、财政部、国家税务总局印发的《高新技术企业认定管理办法》和《高新技术企业认定管理工作指引》等规定，经深圳市高新技术企业认定管理机构认定，并经全国高新技术企业认定管理机构办公室备案，且高新技术企业证书在有效期内的企业。

(VII) High-tech enterprises: refer to enterprises that have been accredited by the high-tech enterprise accreditation authority of Shenzhen Municipality in accordance with the Administrative Measures for the Accreditation of High-tech Enterprises and the Administrative Guidelines for the Accreditation of High-tech Enterprises issued by the Ministry of Science and Technology, the Ministry of Finance, and the State Taxation Administration and have been filed with the office of the national high-tech enterprise accreditation authority and whose certificates of high-tech enterprises are within the period of validity.

(八) “专精特新”企业：指国家、广东省、深圳市工业和信息化部门认定的专精特新“小巨人”或“专精特新”中小企业。

(VIII) Enterprises in "specialized, refined, featured and innovative fields": refer to the specialized, refined, featured and innovative giants or small and medium-sized enterprises in specialized, refined, featured and innovative fields recognized by the industry and information technology departments of the State, Guangdong Province, and Shenzhen Municipality.

(九) 制造业单项冠军企业：指长期专注于制造业某些特定细分产品市场，生产技术或工艺国际领先，单项产品市场占有率位居全球前列的企业。

(IX) Individual manufacturing champion enterprises: refer to enterprises that have long focused on product segmentation of the manufacturing industry, have taken the lead in

production technology or technique worldwide, and have occupied the largest international market shares of individual products.

(十) 战略性新兴产业：指网络与通信、半导体与集成电路、超高清视频显示、智能终端、智能传感器、软件与信息服务、人工智能、数字创意、现代时尚、高端装备与仪器、低空经济与空天、机器人、新能源、安全节能环保、智能网联汽车、高性能材料、生物医药、高端医疗器械、大健康、海洋产业等。

(X) Strategic emerging industries: refer to network and communication, semiconductor and integrated circuit, ultra-high-definition video display, intelligent terminal, intelligent sensors, software and information services, artificial intelligence, digital creativity, modern fashion, high-end equipment and instruments, low-altitude economy and aerospace, robotics, new energy, security, energy conservation, and environmental protection, intelligent connected vehicles, high-performance materials, biomedicine, high-end medical devices, big health, marine industry, etc.

(十一) 未来产业：指合成生物、光载信息、智能机器人、细胞与基因、脑科学与脑机工程、深地深海、量子信息、前沿新材料等。

(XI) Future industries: refer to synthetic biology, light-borne information, intelligent robots, cells and genes, brain science and brain-computer engineering, deep earth and deep sea, quantum information, cutting-edge new materials, etc.

(十二) 现代服务业：指研发与设计服务、科技成果转化服务、知识产权服务、法律服务、检验检测认证标准计量服务、生产性专业技术服务、信息传输服务、信息技术服务、电子商务支持服务、金融服务、现代物流服务、会计服务、资产评估服务、现代教育服务、人力资源服务、信用服务、涉税服务等。

(XII) Modern service industries: refer to research, development, and design services, scientific and technological achievements transformation services, intellectual property services, legal services, inspection, testing, and certification standard measurement services, productive professional technical services, information transmission services, information technology services, e-commerce support services, financial services, modern

logistics services, accounting services, asset evaluation services, modern education services, human resources services, credit services, tax-related services, etc.

(十三) “取得国外长期居留权的留学回国人员” :指在国(境)外正规高等院校和科研机构学习、学术访问或从事博士后科研工作不少于 12 个月,且取得国外长期(5 年及以上)或永久居留权、未自愿加入或取得外国国籍的回国工作的中国公民。

(XIII) A returned overseas student who has obtained the right of long-term residence abroad: refers to a Chinese citizen who has studied, been in his academic visit, or engaged in postdoctoral research in a regular foreign or overseas college or university or scientific research institution for no less than 12 months, has obtained the right of long-term (5-years or above) or permanent residence abroad, has not voluntarily joined or obtained a foreign nationality, and has returned to China for work.

(十四) “海外华侨” :指已取得住在国长期(5 年及以上)或永久居留权,并曾在住在国连续居留满两年,两年内累计居留不少于 18 个月,或尚未取得住在国长期或永久居留权,但已取得住在国连续 5 年以上(含 5 年)合法居留资格,5 年内在住在国累计居留不少于 30 个月的中国公民。出国留学(包括公派和自费)在外学习期间,或因公务出国(包括外派劳务人员)在外工作期间,均不视为华侨。

(XIV) Overseas Chinese: refer to those Chinese citizens who have obtained the right of long-term (5-year or above) or permanent residence abroad and have resided in the residing country for two consecutive years and for no less than 18 cumulative months within 2 years, or those Chinese citizens who have not obtained the right of long-term (5-year or above) or permanent residence abroad but have obtained the legal residence status in the residing country for 5 consecutive years or above and have resided in the residing country for no less than 30 cumulative months within 5 years. Students in their study abroad (including public-financed and self-financed study) or in their work abroad for official business (including dispatched labor laborers) are not regarded as overseas Chinese.

(十五) “个人劳务”：是指以独立的个人身份在科技创新、重点发展产业、哲学社会科学领域合法提供劳动服务。

(XV) Personal labor services: refer to labor services legally provided in the fields of science and technology innovation, key development industries, or philosophy and social sciences in an independent individual capacity.