

PRC Service Web Invoice Handbook

-Yr2023



intel[®]

Background

- **PRC Withholding Tax on Overseas Service Payment :**

- a) If an overseas supplier provides service to a Chinese local company, withholding tax will be charged from the service payment. The service payment will go through withholding tax(WHT) process.
- b) Supplier will be required to fill in Service Web Invoice and provide required documentation if any for Intel to submit to in charge tax bureau.
- c) After tax position determined and tax paid, payment will be released to supplier with tax deducted.

- **Out of Service Withholding Tax Scope:**

- a) Overseas goods payment(pay through custom process), including relevant goods transportation fee\ expedition fee\ goods' customization design charge\ goods packing fee\other out-of-pocket expense.
- b) Sponsorship fee
- c) pre-payment/conversion charge for Goods/designed product order

PRC Service Web Invoice Interface

Remit To:
 ACCUTEST NORTHERN
 CALIFORNIA INC
 2235 RT 130
 DAYTON,
 NJ US 08810

Invoice From: Company
 Supplier Number: 1000022294

Please ensure you select the correct VAT registration number of your invoicing company to avoid compliance issues:

Tax ID#: 123123000

Ship To:
 Intel Semiconductor
 (DL)
 Dalian, CN

Invoice Number: 724-04

Supplier Invoice Date: 24-Jun-2014

Default Payment Terms: 45 days net
[Get paid sooner](#)

Bill to:
 INTEL
 SEMICONDUCTOR
 (DALIAN) LTD
 ATTN: ACCOUNTS
 PAYABLE
 No. 880 Zi Xing Road
 Shanghai,
 CN 200241


Payment Currency: USD

PO Number: 3000797202
 Intel Buyer: OFSGAR IJKK

Ship/Service Date: 06/11/2013

Freight Terms: DDP Intel Dock
 Ship Via: air

Is this a billing invoice for Services?
 Yes No

Attachment: Test12.xlsx 

For .pdf .doc .docx .jpg .jpeg .xls .xlsx .csv .zip file format only. Max file size is 25 MB.

Attachment function!
 Supplier is able to attach back up documents via this function to support the web invoice.

Add	PO Line	Part Nbr	Description	Remaining Qty	UOM	Unit Price	Remaining Amt
<input type="checkbox"/>	00001		blue pens	1000.0	EA	1.00	1000.00
<input checked="" type="checkbox"/>	00002		general maintenance	1	EA	10.00	990.00
			TAX/VAT/GST (0%)			Invoice Total Tax ² :	0.00

New fields opened in Web invoice to replace PRC service letter!

- When filling out service details on web invoice, you can mouse over each item to read the tooltips for each field.
- For more explanation please refer to each appendix.

The screenshot displays a 'Service Details' form with the following fields and values:

Service Details	
Service Description:	bla bla bla
Service Performed In:	China
Service Period:	05/11/2014 - 05/17/2014
Service Performed By:	(F) Non-PRC third party company
Service Provider Name:	ABC Company Limited
Foreign Personnel Performing Service:	Peter Lee (05/11/2014 - 05/17/2014)

Callouts from the right side of the form:

- Refer to Appendix A (points to the Service Description field)
- Refer to Appendix B (points to the Service Performed In field)
- Refer to Appendix C (points to the Service Period field)
- Refer to Appendix D (points to the Service Performed By field)
- Refer to Appendix E (points to the Foreign Personnel Performing Service field)

Appendix A

– Service Description

Service Description:

INSTRUCTION: Please specify the service nature in detail to let local tax bureau clearly understand what kind of service is delivered to Intel for tax assessment purpose.

Note: Cost breakdown (e.g. travel expense/tax/labor cost) is inappropriate service description, please bill it together with the corresponding service delivered to Intel in one invoice. If it can't be billed together, please describe the cost as the corresponding service.

Description NOT Acceptable for WHT assessment :

- a)Accommodation
- b)Labor fee
- c)Travel expense
- e)Transportation
- f)Taxi
- g)Flight/Air Fare
- h)Meal Allowance

Above fees should be described as the corresponding service which delivered to Intel, refer to samples below:

Service Type	Acceptable Description	not acceptable Description
Training Service which include meals, air fare, accommodation, material cost	Training Service	Meeting expense, accommodation, air fare, material cost
equipment maintenance which include labor cost, transportation	equipment maintenance	labor cost and transportation

Appendix B

– Service Performed In

Service Performed In:

INSTRUCTION: Select country in which the service is performed.

Note: If the service is provided virtually or online, please select the home country of the company.

Fill in the actual location where service is performed.

---example1: A US company provides training workshop in Singapore, the Chinese company purchased the service and go to Singapore to utilize the Service, the service occurrence location should be Singapore.

---example2: A US company dispatch employees to China to deliver service to the China local company, the service occurrence location should be China.

Appendix C

– Service Period

Service Period:

INSTRUCTION: Please enter the period or the dates in which the service is performed in "yyyy/mm/dd" format.

E.g. 1: 2014/03/26 - 2014/03/28

E.g. 2: 2014/05/01, 2014/05/20, 2014/05/23 - 2014/05/30

❑ Common Error :

Wrong	Correct
Q3 2013	2013/7/1-2013/9/30
Q2 2013 - Q3 2013	2013/4/1-2013/9/30
10/1 - 15/1	2013/1/10-2013/1/15
10/11 , 12/11 , 15/11	2013/11/10, 2013/11/12,2013/11/15
2013/2/29	2013/2/28 (28 days for Y2013)

Appendix D

– Service Performed By

Service Performed By: ▼

INSTRUCTION: Please CHOOSE. Please refer to the explanation of each option below:

(A) Our company which issued invoice

The company (payment receiver) dispatches its own employees to deliver the service.

(B) Our representative office in PRC Mainland

The company (payment receiver) has a representative office in PRC mainland, it assigns the service task to the rep office and rep office delivers service to Intel entities located in China on behalf.

(C) Our affiliated company in PRC Mainland

Our affiliated company in PRC mainland - the company (payment receiver) has an affiliated company in PRC mainland, it assigns the service task to the affiliated company and the affiliated company delivers service to Intel entities located in China on behalf.

(D) Our non-PRC affiliated company

Our non-PRC affiliated company - The company (payment receiver) has an affiliated company but not located in PRC mainland, it assigns the service task to the non-PRC located affiliated company and the affiliated company delivers service to Intel entities located in China on behalf.

(E) Third party company in PRC mainland

The company (payment receiver) hired a Chinese third party company and assigns the service task to the Chinese third party company, the third party company delivers service to Intel entities located in China on behalf.

(F) Non-PRC third party company

The company (payment receiver) hired a non-PRC third party company and assigns the service task to the non-PRC third party company, the third party company delivers service to Intel entities located in China on behalf.

Note: China, here equals PRC mainland which excludes Hong Kong, Taiwan, Macao regions.

Choose the correct service provider from the list

Appendix D

– Service Performed By

- If service is performed by (E) or (F), Pls fill in the third party company name in below field:**

Service Provider Name:

Foreign Personnel Performing

INSTRUCTION: If Service Performed By is (E) Chinese third party company or (F) Non-China third party company. Please provide Service Provider Name with the company's full name.

Appendix E

– Foreign Personnel Performing Service

- ❑ If service is performed in China and performed by (A), (D) or (F), Pls fill in the **employees' names and service duration in China** in “Foreign Personnel Performina Service” field.

Service Performed In:

Service Performed By:

(A) Our company which issued invoice

(D) Our non-PRC affiliated company

(F) Non-PRC third party company

Foreign Personnel Performing Service:

INSTRUCTION: If there's foreign personnel dispatched to China to perform service, this field must be filled out. Please list the name of the employee that performed the service in the blank field provided.

E.g. 1: Lucy Lee (2013/10/1 - 2013/10/30, 2013/12/1 - 2013/12/15)
E.g. 2: Mike Freed (2014/3/13 - 2014/3/28).

Please also attach a copy of the employee's passports via attachment function. Attachment should contain personal information page, China Visa page, entry and exit date stamp page in and out of China.

- ❑ Pls also attach the **corresponding employees' passport copy** via “attachment function”
 1. Passport copy must include employee's personal information page, China visa page, entry and exit date stamp in and out of China.
 2. The entry and exit date stamp should prove the employee's service duration in China stated on service letter.
 3. Sample of passport copy required:



passport copy sample

Tax residency Certificate requirement

1. In charge tax bureaus of below Intel entities require suppliers to provide **tax residency certificate of current year or last year** to register in Tax Bureau system (otherwise payment will be delayed).

- a) *Intel Products (Chengdu) Limited*
- b) *Intel Semiconductor (Dalian) Limited*
- c) *Intel China Research Center Limited*
- d) *Intel Mobile Communications Technology (Beijing) Limited*

2. If you bill to one of these above entities, pls attach a copy of your company's tax residency certificate via **attachment function**.

Sample of tax residency certificates issued by different countries:



samples of
resident proof

3. If you have already provided the certificate previously, pls ignore this requirement unless you receive further request from Intel.

4. If you are indeed not able to obtain tax residency certificate, business registration certificate is allowed and Intel will try to explain to tax bureau.

5. If you are having business with the other Intel entities in China that's not indicated here above, Tax bureaus might sometimes request for tax residency certificate according to the service, Intel will send notice to you if it happens and pls respond upon the notice.

Thank You!