PRC Service Web Invoice Handbook

-Yr2023



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 Supplier Number: CALIFORNIA INC 2235 RT 130 DAYTON, NJ US 08810

Ship To:

Intel Semiconductor (DL) Dalian, CN

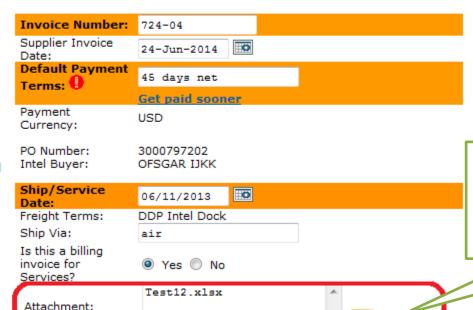
Bill to:

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

Invoice From: Company 1000022294

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

Tax ID#: 123123000



format only. Max file size is 25 MB.

For .pdf .doc .docx .jpg .jpeg .xls .xlsx .csv .zip file

Attachment function!

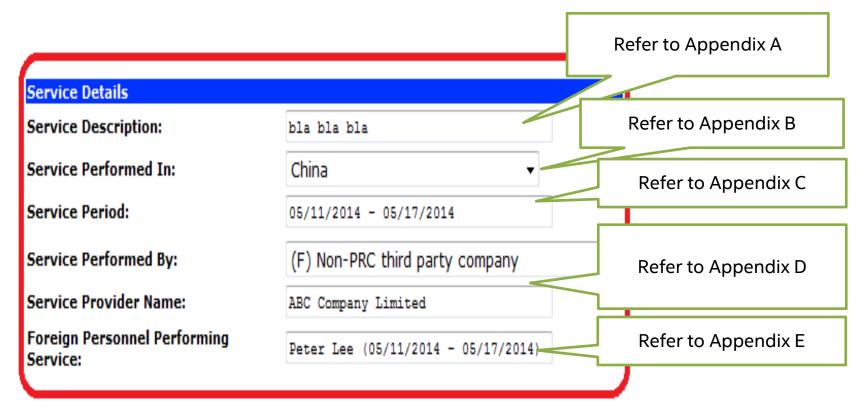
Supplier is able to attach back up documents via this function to support the web invoice.

Add	PO Line Part Nbr	Description	Remaining Qty	UOM	Unit Price	Remaining Amt
	00001	blue pens	1000.0	EA	1.00	1000.00
✓	00002	general maintenance	1	EA	10.00	990.00
		TAX/VAT/GST (0%)		Inv	oice Total Tax ² :	0.00

PRC Service Web Invoice Interface

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.



Appendix A

Service Description

_	-	_		
Sel	rvice	: Des	crin	tion:

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.

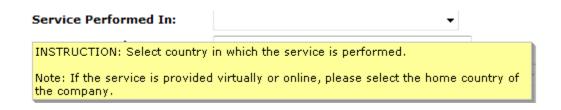
□ Description NOT Acceptable for WHT assessment :

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

Above fees should be descripted 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



- ☐ 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

	ce		

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 ,	2013/11/10,
15/11	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 entites 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), PIs fill in the third party company name in below field:

Service Provider Name:	
Foreign Dersonnel Derforming	
INSTRUCTION: If Service Performed By is (E) Chinese third party company or (F)
Non-China third party company. Please pro-	vide 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), PIs fill in the employees' names and service duration in China in "Foreign Personnel Performing Service" field.

Service Performed In:	China ▼			
Service Performed By:	•			
(A) Our company which issued in (D) Our non-PRC affiliated comp (F) Non-PRC third party company	any			
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 - 201 E.g. 2: Mike Freed (2014/3/13 - 2	13/10/30, 2013/12/1 - 2013/12/15) 2014/3/28).			
	employee's passports via attachment function. nal information page, China Visa page, entry and exit iina.			

- ☐ 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!