

2026

calendar

Asomerit

China Compliance Calendar.

Statutory tax, social-insurance and reporting deadlines for foreign-invested enterprises in mainland China.

13

Statutory
holiday days

9

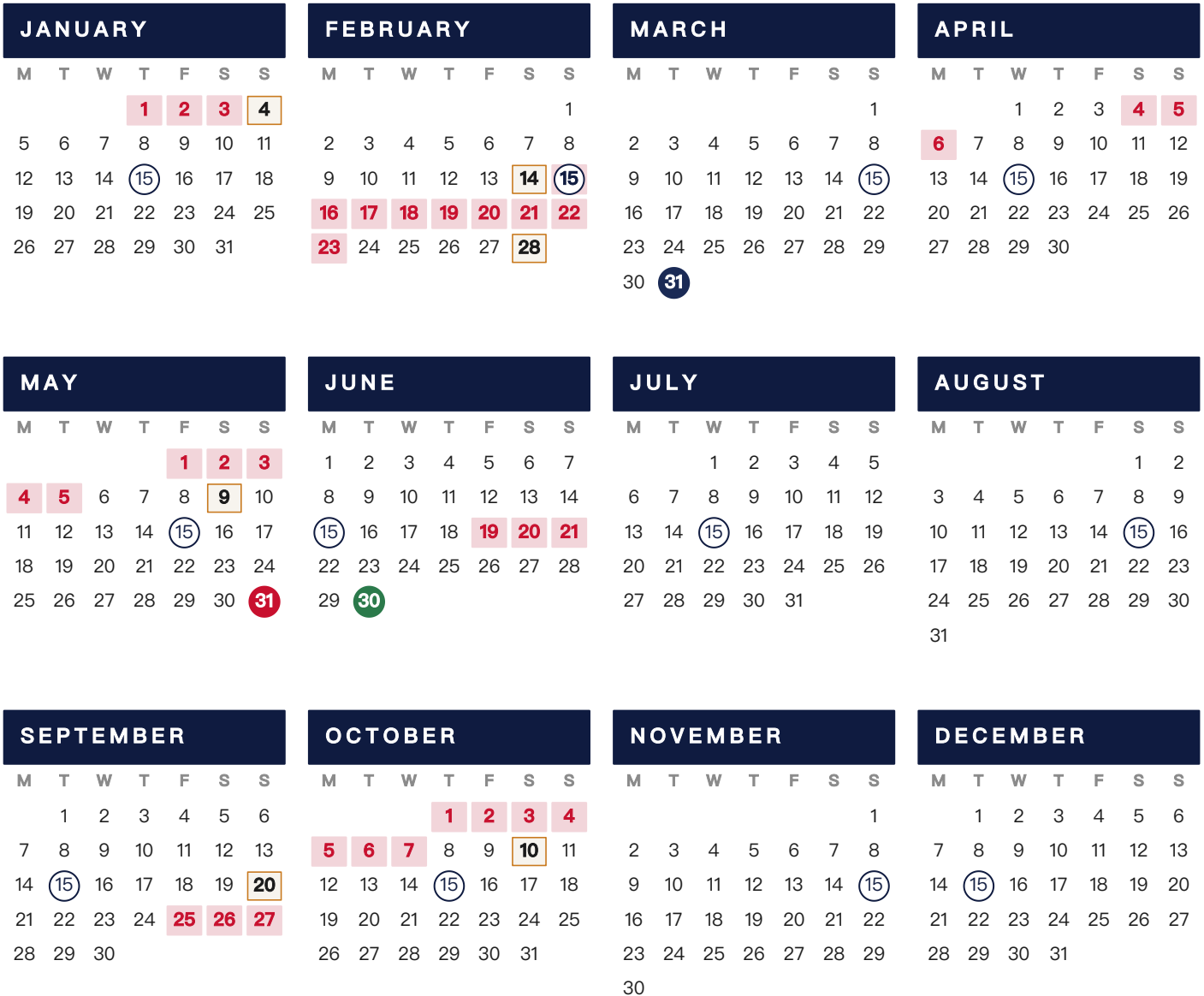
Spring
Festival days

6

Make-up
workdays

Year at a glance.

Twelve months of statutory deadlines and public holidays for foreign-invested enterprises.
 Source: General Office of the State Council, 4 November 2025.



LEGEND

- Monthly tax filings (STA deadline)
- Annual CIT reconciliation (31 May)
- Annual reporting & IIT reconciliation (30 Jun)
- Target audit completion (31 Mar)
- Statutory public holiday
- Make-up workday (weekend = workday)

What's due, when.

Monthly tasks repeat for every foreign-invested entity. Annual tasks have specific filing deadlines highlighted in red.

EVERY MONTH

Recurring compliance tasks

By the monthly STA deadline: VAT, surtax, IIT withholding, stamp duty and other recurring tax filings. The standard deadline is around the 15th, but 2026 dates move for holidays. CIT provisional filing may be monthly or quarterly as assessed by the tax authority. 5th–25th: Social insurance and housing fund contributions. Continuously: bookkeeping and bank reconciliation against the PRC GAAP ledger.

Q1 · JAN – MAR

- 20 Jan** Q4 2025 CIT provisional filing / monthly tax filings
- Throughout** Annual audit prep — engage CPA firm
- 31 Mar** Target audit completion

Q2 · APR – JUN

- 20 Apr** Q1 CIT provisional filing / monthly tax filings
- 31 May** Annual CIT reconciliation (CIT-04)
- 30 Jun** Annual reporting & IIT reconciliation window closes

Q3 · JUL – SEP

- 15 Jul** Q2 CIT provisional filing
- Mid-Sep** Mid-year payroll review · IIT special deductions check

Q4 · OCT – DEC

- 26 Oct** Q3 CIT provisional filing / monthly tax filings
- Throughout** Year-end accounts close · transfer pricing documentation refresh
- 31 Dec** Statutory year-end · final payroll, bonus, year-end IIT prep

KEY ANNUAL DATES



31 Mar

Target audit completion

Recommended internal deadline to complete PRC GAAP audit before annual CIT reconciliation.



31 May

Annual CIT reconciliation

Reconcile provisional CIT with the audited annual result. Penalties for late filing apply.



30 Jun

Annual reporting & IIT reconciliation

Annual reporting with SAMR / commerce / tax / FX authorities where applicable; IIT annual reconciliation for qualifying resident taxpayers runs from 1 Mar to 30 Jun.



Compliance, **handled.** Operations, **free.**

Asomerit handles the full PRC compliance stack for foreign-invested clients — bookkeeping, tax filings, social insurance, statutory audit, transfer pricing, and the annual report cycle. You stay focused on the business; we stay focused on the deadlines on this calendar.

SCHEDULE A CALL

Free, 30 minutes, no obligation.

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