

Bureau of Natural Resources Title Confirmation and Registration
Shanghai Municipal Tax Service, State Taxation Administration
Shanghai Municipal Bureau of Real Estate Management
Shanghai Municipal Big Data Center

H.Z.R.Z.Y.D. [2021] No. 9

Notice on Comprehensively Implementing the “Instant Provision” for Transfer Registration of Real Estate Transaction in Shanghai

In order to further implement the service concept of “A People’s City is Built for the People, A People’s City Plays Its Role for the People”, carry out *Shanghai Municipality’s Provisions on Immovable Property Registration*, continue to optimize property registration business environment in Shanghai, and realize the “instant provision” of the transfer registration of real estate transaction, the relevant matters are notified as follows:

I. Combining registration and tax payment into one step

The taxation unit entrusts the registration unit to handle tax-related businesses such as tax declaration and payment, and issuance of receipts, with tax payment and registration being performed by one clerk; tax assisting clerks of tax-related material acceptance and invoicing positions in the registration halls of all districts

should be put under registration units according to the principle of “staffing based on responsibilities”, with tax payment and registration being handled directly at the registration window in one step; the registration and taxation departments jointly develop a joint service module in immovable property registration system to complete the tax payment and registration in the same system.

II. “One Step” in enterprise area

(I) Issue certificates on the spot. The registration window calculates the deed tax payable on the spot based on the taxpayer’s declared price, and the enterprise may choose to pay the tax and receive the certificate on the spot, or receive the certificate first and then pay the tax online.

(II) Strengthen post-event supervision. If the taxation unit finds that the taxpayer’s declared price is obviously lower during the post-event supervision, it will verify, adjust, and levy the tax according to the regulations. If the selling enterprise meets the conditions, its prepaid value-added tax and land value increment tax can be separately declared and paid by the taxpayer after receiving the certificate.

III. “One Visit Only” for individual business

Based on “Government Online-Offline Shanghai”, “online + offline” integrated services for individual real estate transaction and transfer are provided.

(I) Registration and transaction tax payment integrated service is provided online. Both parties to the transaction are encouraged to apply online for transaction verification, registration and tax payment, electronic materials

uploading, online verification of qualification to purchase a house, and inquiry of the results of tax-related price verification and the family's original number of real estate units, information confirmation and tax payment. Online self-service inquiries for house purchase qualification will be provided in a timely manner.

(II) Transfer registration is handled on the spot to achieve “process immediately and issue the certificate at same window”. After the online application is approved, both parties to the transaction submit the application materials in the registration hall. After confirming the unverified electronic materials are consistent with the original ones, those who have not paid taxes online may pay taxes on the spot and receive the real estate certificate on the spot.

(III) On-site processing channels are reserved. For those who have not applied online, the original work process is reserved, and online tax payment and EMS express delivery of certificate are encouraged. At the same time, considering the actual needs of the elderly, the disabled and other people who have difficulty in using information technology, green channels are opened to provide more comprehensive and caring services for special groups.

IV. Information sharing under “Government Online-Offline Shanghai”

(I) Reduce application materials. Taking advantages of information integration of “Government Online-Offline Shanghai”, the data sharing and integration between immovable property registration and real estate management, public security, industry and commerce, civil affairs, taxation and other departments is strengthened so as to reduce application materials:

1. During online verification of real estate transaction, tax payment and registration application, materials that can be directly retrieved through the electronic certificate database of Shanghai Municipal Big Data Center or the historical archive database of registration unit are exempted from uploading, and paper materials are no longer required for the materials that have passed online verification and have no change when the transfer registration is processed.
2. When registration is done on the spot, paper materials are no longer required if the electronic certificate can be presented on the mobile terminal “Sui Shen Ban”;
3. Cancellation of the requirement of online signing of stock non-residential real estate sales contracts between enterprises in the *Notice on Dealing the Tax Registration of Real Estate Transactions for Stock Non-Residential Real Estate between Enterprises (Hu JFGL [2019] No. 171)* is strictly implemented; listing of non-residential stocking houses does not require real estate resource verification. The parties involved in the stocking house transaction choose the real estate transaction fund supervision service of their own accord.

(II) Promote electronic certificates. With the integration of the Yangtze River Delta as the starting point, the cross-regional and inter-departmental collaborative and mutual recognition of electronic certificates for immovable property registration is promoted, in order to expand the application scenarios of electronic certificates, and guide enterprises and citizens to apply for electronic certificates instead of paper certificates. Districts with conditions can provide self-service certificate printing machines at community service outlets such as registration

halls and neighborhood acceptance centers. At the same time, the attached drawings will no longer be pasted to paper certificates as they can be downloaded by scanning the code on the mobile terminal “Sui Shen Ban”.

(III) Disclose the price verification inquiry results. For the batch price verification results obtained by purchasing services from government in immovable property transactions, the online inquiry of both parties to the transaction is gradually realized through “Government Online-Offline Shanghai”. The Notice will come into effect on the date of issuance.

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March 18, 2021

Annex:

Handling Process of Immovable Property Registration

(Registration of Immovable Property Transfer between Enterprises)

No.	Process	Time
1	Apply for immovable property registration below the line, and pay taxes and issue certificates on the spot	1 day
	The applicant submits application (declaration) materials for immovable property transaction, registration, and tax payment at one time in the enterprise service area of the immovable property registration hall. The competent authority completes the review on the spot, and the applicant can pay the deed tax and the registration fee on the spot, and receive the title certificate on the spot.	

Handling Process of Immovable Property Registration

(Transfer Registration of Real Estate Transaction between Individuals)

No.	Process	Time
1	Apply for immovable property registration and pay taxes online	1 working day
	Applicants apply for real estate transaction verification, immovable property registration and tax payment online. After confirming that the information is accurate and the materials are complete, the transaction, registration and taxation units will feedback the results, and the applicant goes to the offline hall for processing after confirmation.	
2	Handle immovable property registration, pay taxes, and receive title certificates below the line	1 working day
	The materials should be submitted at the “One Step” window of the immovable property registration hall, the consistency of the online materials and the on-site materials should be verified by the clerk, and the taxes and registration fees should be paid and title certificate received at the same window after the confirmation of the consistency.	
Total	2	2 working days

Reported to: People's government of each district, General Office of the Municipal Government, Municipal Bureau of Planning and Resources and Municipal Commission of Real Estate and Urban-Rural Development

CC: District planning and natural resources bureaus, district taxation bureaus, district real estate management bureaus, municipal and district natural resources title confirmation and registration centers (immovable property registration centers), enterprise service area of new harbor zone, municipal and district real estate transaction center (real estate transaction management affairs center), Information Center of Municipal Bureau of Planning and Resources, Municipal Real Estate Status Information Center

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Printed and Issued on March
18, 2021
