

ICS 03.080.01
CCS A 10



**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 46403-2025

Classification and code for service outsourcing

服务外包业务分类与代码

Issued on: October 5, 2025

Implemented on: October 5, 2025

**Issued by: State Administration for Market Regulation;
Standardization Administration of the PRC**

Table of Contents

- 1 Scope
- 2 Normative references
- 3 Terms and Definitions
- 4 Abbreviations
- 5 Classification Principles
- 5.1 Principles for Dividing Business Operations
- 6 Encoding Method
- 11 Reference

Foreword

This document complies with the provisions of GB/T 1.1-2020 "Standardization Work Guidelines Part

1. Structure and Drafting Rules of Standardization Documents". Drafting. Please note that some content in this document may involve patents. The issuing organization of this document assumes no responsibility for identifying patents. This document was proposed and is under the jurisdiction of the Ministry of Commerce of the People's Republic of China and the National Electronic Business Standardization Technical Committee (SAC/TC83). This document was drafted by: Suzhou Industrial Park Service Outsourcing Vocational College, Harbin Rongjiaying Standardization Consulting Service Co., Ltd., and Zhejiang... University, Fangwei (Shenzhen) International Commercial Co., Ltd., Trade Promotion Technology (Xiamen) Co., Ltd., China Council for the Promotion of International Trade Commercial Bank Industry Committee, Shanghai Shizhi Human Resources Co., Ltd., China National Institute of Standardization, China Service Outsourcing Research Center, Yiwu Jinlong Yijingtong Supply Chain Service Co., Ltd., Shenzhen Minghui Intelligent Technology Co., Ltd., Shenzhen Hanli Technology Co., Ltd., China Jiliang University, Xiamen City Standard Standardization Research Institute, Hangzhou Institute of Standardization, Beijing Trade Promotion Talents Technology Co., Ltd. The main drafters of this document are. Feng Rui, Yao Xin, Cui Ning, Song Ying, Zhang Hongsheng, Li Ruili, Du Yunhua, Sun Jian, Cai Bingyu, Zhang Jianfang, and Jin Xufeng. Tu Shu, Hui Shaofeng, Chen Yatao, Huang Yuan, Mao Haijun, Chen Yu, Zhang Jinmei, Lin Wenwen, Zhang Ziyang, Dong Xiaoyuan, He Huimin, Fu Yiling, Zhang Xi. Service outsourcing business classification and codes

1 Scope

GB/T 46403-2025 is the Chinese national standard covering the classification of outsourced

services - the information technology, business process and knowledge process categories and their subdivisions, with the codes, so that contracts, statistics and tax treatment refer to the same categories. First edition, under the Ministry of Commerce, and already in force. Issued on 5 October 2025, it has been in force since 5 October 2025.

This document establishes the classification principles for service outsourcing businesses, specifies the requirements for classification codes and names, and describes the coding methods. This document applies to the classification and codes of service outsourcing businesses.

2 Normative references

This document has no normative references.

3 Terms and Definitions

The following terms and definitions apply to this document.

3.1 Service outsourcing Service providers complete internal service activities or service flows for organizations such as enterprises, governments, and social groups, based on their entrustment, authorization, or cooperation. A process is a productive economic activity that jointly creates and enhances value.

4. Abbreviations The following abbreviations apply to this document.

5.1 Principles for Dividing Business Operations

5.1.1 This document adopts a hybrid classification method, following the evolution of service outsourcing from cost-oriented to value-oriented, and combining core objectives and resource allocation. Key factors such as dependency, added value, and risk are used to determine whether the industry falls under the service outsourcing business model, facilitating further classification, rather than relying on... For the classification of service outsourcing businesses by organizational structure, accounting system, departmental management, or other factors, see Appendix A.

5.1.2 This document combines value creation and adopts a three-level classification of service outsourcing business activities, namely major category, medium category and minor category (information, typical scenarios).

5.2 Principles of Attribution Classify according to the proportion of information technology, business processes, and knowledge processes in core business; multiple selections are not allowed.