

奥运税收宣传手册 (六)
OLYMPIC TAX POLICY M



《北京奥运与税收》丛书
Beijing Olympic Games & Taxation

北京奥运税收政策解读

Interpretation of Tax Policies for Beijing Olympics

主 编 张志勇 王纪平
副主编 饶立新 马志云

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举办2008年奥运会是我国各族人民的共同心愿，是中华民族百年企盼。党中央、国务院高度重视奥运会的筹办工作，2006年10月，胡锦涛总书记考察北京奥运工程时指出，要围绕举办一届有特色、高水平奥运会的目标，切实实践绿色奥运、科技奥运、人文奥运的理念，坚持节俭办奥运、廉洁办奥运的方针，发挥社会主义制度能够集中力量办大事的优越性，切实抓好奥运会筹办工作这件大事。要切实履行我们在申办奥运会时做出的承诺，确保高质量按时完成各项建设任务，提供优质高效服务，努力提高筹办工作的国际化水平。要组织广大群众开展丰富多彩的迎奥运、讲文明、树新风活动，在全社会营造喜庆热烈的奥运会氛围，展示我国人民期盼奥运、参与奥运、奉献奥运的精神面貌。在党中央、国务院领导下，奥运会筹办工作正在朝着“有特色、高水平”的目标大步迈进。

奥运会为首都的经济发展带来了良好的机遇。2006年4月，北京市政府宣布“奥运经济”正式全面启动。据初步测算，从2006年到2008年，北京市总投资将达到1.5万亿元人民币，其中与奥运相关的投资需求超过2800亿元人民币，它将有效地拉动北京的投资和消费需求。做好这一巨大的“奥运蛋糕”，对北京的经济社会发展具有重大意义。在北京奥运会的《主办城市合同》中，我国政府承诺，给予国际奥委会和北京

奥组委等主体一系列税收优惠政策。近几年来,在北京奥运会的筹办过程中,这些政策已经一一兑现。目前,国家体育馆、国家游泳中心等凝聚着中国人智慧和心血的奥运会各大场馆已经陆续建成,全世界的目光汇聚北京。税务部门要充分利用这一有利时机,加大税收法律法规的宣传力度,认真落实好北京奥运会的税收政策,促进首都经济社会又好又快地发展。

为给奥运会的组织者、参与者提供优质的税收服务,北京市地税局和北京市国税局联合编辑出版了《北京奥运与税收》丛书。这是一件十分有意义的工作。这套丛书视角独特,内容新颖,系统全面。

《北京奥运与税收环境》侧重知识性,围绕着“奥运营销——奥运经济发展——经济税收关系——税收促进奥运经济发展——为奥运会提供和谐税收环境”的脉络,全面介绍了历届奥运会和北京奥运会以及各国政府通过创造良好的税收环境、制定税收优惠政策支持奥运经济发展的有关情况。《北京奥运税收政策解读》侧重操作性,以问答的形式对涉及北京奥运会的相关税收政策法规进行解读,使纳税人能够全面、准确地了解有关税收政策。

这套丛书在第17个全国税收宣传月中推出,既是税务部门宣传奥运税收政策不可多得的重要资料,也是向全社会宣传税收知识、提高纳税意识的好教材。希望社会各界更多的人士能够读到这套丛书,进一步了解奥运,参与奥运;理解税收,支持税收。希望更多的税务干部能够读到这套丛书,结合深入学习贯彻党的十七大精神,以奋发有为的工作热情和争先创优的进取精神,为北京奥运营造和谐文明的税收环境,为夺取全面建设小康社会新胜利做出新的更大的贡献。

肖捷

2008年2月5日





Preface

It is the common wish and a centennial dream of Chinese people, regardless of their ethnical groups, to host the 2008 Olympic Games. The Party's Central Committee and the State Council have attached high importance to the organization of the 29th Olympic Games. In October 2006 president Hu Jintao, when making a tour around the Olympic site in Beijing, pointed out that China should organize an Olympic event of special characteristics and high qualities, implement the ideas of Green Olympics, Technology-gearred Olympic Games, and People's Olympics, stick to the principle of "a frugal and clean Olympics", takeing advantage of China as a socialist country to amass all kinds of resources on a big endeavour, to make best preparation for the Games. We shall honor our commitments made when we bid for the 29th Olympic Games, and complete the projects with high qualities and in due time. We shall deliver efficient services to enhance the international influences of the preparations, and organize our people to deliver varied programs to welcome the coming Olympic Games of a new style. We shall create a warm atmosphere for the Olympic Games, and demonstrate Chinese people's long anticipation for, eager participation in and contributions to the grand event. Under the leadership of the Party's Central Committee and the State Council, all parties having a stake in preparation of the Beijing Games are heading vigorously in the direction of "a big event with high performances and special features."

The 29th Olympic Games will bring unprecedented opportunities to the economic development in the capital. In April 2006, Beijing Municipal Government announced the kick-off of Olympic Economy. According to preliminary estimations, from 2006 to 2008, total investments in Beijing amounts up to RMB1.5 trillion, including over 280 billion Yuan for Olympic-related investments. It will powerfully boost the investments and consumption demands in Beijing. Therefore, it is of great significance to Beijing's economic and social development to make the "Olympic project" a success. In the Host City Contract as signed for Beijing Olympic Games, Chinese government has committed a series of favorable taxation policies for the International Olympic

Committee (IOC) and the Beijing Organizing Committee for the Games of the XXIX Olympiad (BOCOG). In the recent years, these taxation policies have been implemented when Beijing Olympic Games are being prepared. Now, the National Indoor Stadium and National Aquatics Center, epitomizing the Chinese people's wisdom and big efforts, have been completed. The world has directed its attentions to Beijing. Thus, the taxation authorities shall take this rare-found opportunity to step up the communication of taxation laws and regulations, implement the taxation policies for Beijing Olympic Games, and promote the fast economic and social development in Beijing.

To deliver high-quality taxation services to Olympic organizer and participants, Beijing Local Taxation Bureau and Beijing state Taxation Bureau jointly published a series of books entitled Beijing Olympic Games and Taxation. The books provide unique perspectives and innovative and all-inclusive contents. The Beijing Olympic Games and Taxation Environment, one of the books to be published, develops through the line of "Olympic marketing-development of Olympic economy-economic and taxation relationship-promotion of Olympic economy through taxations-a harmonious taxation environment for the Olympic Games". It gives a detailed introduction to the past Olympic Games and preparations of Beijing Olympic Games as well as the favorable taxation environments created by governments in different hosing countries to support the Olympic economy. Another book in the series, the Beijing Olympics Taxation Policies, focuses on practical issues, and explains the tax regime favorable for sectors relating to Beijing Olympic Games in the form of Q&A, so that the taxpayers can have a full and correct understanding of Olympics-related taxation policies.

The series are to be released in the 17th Taxation Publicity Month. It is a major effort of the taxation authorities in the publicity of Olympics-related taxation policies, and will be helpful to spread the taxation knowledge and boost the tax-paying ethics. We hope that more people will read the books, so as to have a better understanding and play a more active role in the grand event, and to understand and support taxation policies. It is also our hope that more tax officials can read the books so that they will understand the spirits of the 17th CPC National Congress better in helping create a harmonious taxation environment for Beijing Olympic Games with high enthusiasm and progressiveness, and to make bigger contributions to the construction of a well-off society in an all-round way.

Xiao Jie
February 5th 2008



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23. “北京奥运”场馆及其配套设施建设的承包商应该怎样缴税?
24. “北京奥运”场馆及其配套设施建设占用耕地是否享受税收减免?
25. 哪些“北京奥运”场馆及其配套设施建设已经享受了耕地占用税减免?
26. 对“北京奥运”场馆及其配套设施建设减免耕地占用税的税收处理办法是怎样的?
27. 对进口的用于“北京奥运”场馆及其配套设施建设所需设备中与体育场馆设施固定不可分离的设备有什么样的税收优惠?
28. 对进口的用于“北京奥运”场馆及其配套设施建设所需的非贸易性规划设计方案等有无税收优惠?
29. 外国企业为“北京奥运”工程提供设计劳务时需要纳税吗? 应该怎样纳税?