



中华人民共和国企业所得税法

Law of the People's Republic of China on Enterprise Income Tax

中华人民共和国个人所得税法

Individual Income Tax Law of the People's Republic of China

中国法制出版社
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图书在版编目 (CIP) 数据

中华人民共和国企业所得税法、中华人民共和国个人所得税法：汉英对照/国务院法制办公室编．—北京：中国法制出版社，2009.2

ISBN 978 - 7 - 5093 - 1149 - 3

I. 中… II. 国… III. ①企业所得税法 - 中国 - 汉、英
②个人所得税 - 税法 - 中国 - 汉、英 IV. D922.222

中国版本图书馆 CIP 数据核字 (2009) 第 018260 号

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经销/新华书店

印刷/涿州市新华印刷有限公司

开本/850 × 1168 毫米 32

印张/2 字数/35 千

版次/2009 年 2 月第 1 版

2009 年 2 月第 1 次印刷

中国法制出版社出版

书号 ISBN 978 - 7 - 5093 - 1149 - 3

定价：15.00 元

北京西单横二条 2 号 邮政编码 100031

传真：66031119

网址：<http://www.zgfs.com>

编辑部电话：66024377

市场营销部电话：66033393

邮购部电话：66026596

Order of the President of the
中华人民共和国主席令

CONTENTS

| | |
|--|----|
| 中华人民共和国主席令（第六十三号） | 2 |
| Order No. 63 of the President of the People's Republic of China | 3 |
| 中华人民共和国企业所得税法 | 4 |
| Law of the People's Republic of China on Enterprise Income Tax | 5 |
| 中华人民共和国主席令（第八十五号） | 40 |
| Order No. 85 of the President of the People's Republic of China | 41 |
| 中华人民共和国个人所得税法 | 42 |
| Individual Income Tax Law of the People's Republic of China | 43 |

中华人民共和国主席令

第六十三号

《中华人民共和国企业所得税法》已由中华人民共和国第十届全国人民代表大会第五次会议于2007年3月16日通过，现予公布，自2008年1月1日起施行。

中华人民共和国主席 胡锦涛

2007年3月16日

Order of the President of the People's Republic of China

No. 63

The Law of the People's Republic of China on Enterprise Income Tax, adopted at the Fifth Session of the Tenth National People's Congress of the People's Republic of China on March 16, 2007, is hereby promulgated and shall go into effect as of January 1, 2008.

Hu Jintao

President of the People's Republic of China

March 16, 2007

中华人民共和国企业所得税法

(2007年3月16日第十届全国人民代表大会
第五次会议通过 2007年3月16日
中华人民共和国主席令 第63号公布)

目 录

- 第一章 总 则
- 第二章 应纳税所得额
- 第三章 应纳税额
- 第四章 税收优惠
- 第五章 源泉扣缴
- 第六章 特别纳税调整
- 第七章 征收管理
- 第八章 附 则

第一章 总 则

第一条 在中华人民共和国境内，企业和其他取得收入的组织（以下统称企业）为企业所得税的纳税人，依照本法的规定缴纳企业所得税。

Law of the People's Republic of China on Enterprise Income Tax

(Adopted at the Fifth Session of the Tenth National
People's Congress on March 16, 2007, and promulgated
by Order No. 63 of the President of the People's
Republic of China on March 16, 2007)

Contents

- Chapter I General Provisions
- Chapter II The Amount of Income Taxable
- Chapter III The Amount of Tax Payable
- Chapter IV Preferential Tax Policies
- Chapter V Tax Withheld at Source
- Chapter VI Adjustment of Special Tax Payment
- Chapter VII Administration of Tax Levying and Collection
- Chapter VIII Supplementary Provisions

Chapter I General Provisions

Article 1 The enterprises and other organizations that are located within the People's Republic of China and earn income (hereinafter generally referred to as enterprises) are payers of enterprise income tax, which shall be paid in accordance with the provisions of this Law.

个人独资企业、合伙企业不适用本法。

第二条 企业分为居民企业和非居民企业。

本法所称居民企业，是指依法在中国境内成立，或者依照外国（地区）法律成立但实际管理机构在中国境内的企业。

本法所称非居民企业，是指依照外国（地区）法律成立且实际管理机构不在中国境内，但在中国境内设立机构、场所的，或者在中国境内未设立机构、场所，但有来源于中国境内所得的企业。

第三条 居民企业应当就其来源于中国境内、境外的所得缴纳企业所得税。

非居民企业在中国境内设立机构、场所的，应当就其所设机构、场所取得的来源于中国境内的所得，以及发生在中国境外但与其所设机构、场所有实际联系的所得，缴纳企业所得税。

非居民企业在中国境内未设立机构、场所的，或者虽设立机构、场所但取得的所得与其所设机构、场所没有实际联系的，应当就其来源于中国境内的所得缴纳企业所得税。

第四条 企业所得税的税率为 25%。

This Law is not applicable to individual proprietorship enterprises and partnerships.

Article 2 Enterprises are divided into resident enterprises and non-resident enterprises.

For the purposes of this Law, resident enterprises are enterprises which are set up in China in accordance with law, or which are set up in accordance with the law of a foreign country (region) but which are actually under the administration of institutions in China.

For the purposes of this Law, non-resident enterprises are enterprises which are set up in accordance with the law of a foreign country (region) and whose actual administrative institution is not in China, but which have institutions or establishments in China, or which have no such institutions or establishments but have income generated from inside China.

Article 3 A resident enterprise shall pay enterprise tax on its income generated from both inside and outside China.

A non-resident enterprise that has set up institutions or establishments in China shall pay tax on the income earned by its institutions or establishments from inside China and the income which is generated from outside China but which is actually relevant to the said institutions or establishments set up in China.

Where a non-resident enterprise has not set up any institutions or establishments in China, or it has done so but the income it earns is not actually relevant to the said institutions or establishments, it shall pay tax on the portion of its income generated from inside China.

Article 4 The rate of enterprise income tax shall be 25 percent.

非居民企业取得本法第三条第三款规定的所得，适用税率为20%。

第二章 应纳税所得额

第五条 企业每一纳税年度的收入总额，减除不征税收入、免税收入、各项扣除以及允许弥补的以前年度亏损后的余额，为应纳税所得额。

第六条 企业以货币形式和非货币形式从各种来源取得的收入，为收入总额。包括：

- (一) 销售货物收入；
- (二) 提供劳务收入；
- (三) 转让财产收入；
- (四) 股息、红利等权益性投资收益；
- (五) 利息收入；
- (六) 租金收入；
- (七) 特许权使用费收入；
- (八) 接受捐赠收入；
- (九) 其他收入。

第七条 收入总额中的下列收入为不征税收入：

- (一) 财政拨款；

On the income earned by non-resident enterprises, as specified in the third paragraph of Article 3 of this Law, the applicable tax rate shall be 20 percent.

Chapter II The Amount of Income Taxable

Article 5 The amount of the income of an enterprise taxable in each tax year shall be the remainder of its gross income after the untaxed amount, the amount exempted from taxation, other deductions and the amount allowed to be used to make up the losses of the previous year are deducted.

Article 6 The income earned by an enterprise from various sources in monetary and non-monetary terms constitutes the gross income, which includes:

- (1) income from sale of goods;
- (2) income from provision of labor services;
- (3) income from transfer of property;
- (4) benefits from equity investment, such as dividends and bonuses;
- (5) interest income;
- (6) rental income;
- (7) income from royalties;
- (8) income from donations; and
- (9) income from other sources.

Article 7 The following of the gross income are untaxed income:

- (1) government appropriations;

(二) 依法收取并纳入财政管理的行政事业性收费、政府性基金；

(三) 国务院规定的其他不征税收入。

第八条 企业实际发生的与取得收入有关的、合理的支出，包括成本、费用、税金、损失和其他支出，准予在计算应纳税所得额时扣除。

第九条 企业发生的公益性捐赠支出，在年度利润总额12%以内的部分，准予在计算应纳税所得额时扣除。

第十条 在计算应纳税所得额时，下列支出不得扣除：

(一) 向投资者支付的股息、红利等权益性投资收益款项；

(二) 企业所得税税款；

(三) 税收滞纳金；

(四) 罚金、罚款和被没收财物的损失；

(五) 本法第九条规定以外的捐赠支出；

(六) 赞助支出；

(七) 未经核定的准备金支出；

(八) 与取得收入无关的其他支出。

第十一条 在计算应纳税所得额时，企业按照规定计算的固定资产折旧，准予扣除。

下列固定资产不得计算折旧扣除：

(2) administrative fees and government funds collected in accordance with law and placed under government control; and

(3) other untaxed income prescribed by the State Council.)

Article 8 When calculating the amount of its income taxable, an enterprise may deduct its reasonable expenses which are actually incurred in relation to its income earned, including, among other items, the costs, fees, tax payments, and losses.

Article 9 When calculating the amount of its income taxable, an enterprise may deduct its expenses incurred due to donation for public welfare, provided that the portion involved is not more than 12 percent of the total amount of its annual profits.

Article 10 When calculating the amount of taxable income, the following expenses may not be deducted:

(1) monies from equity investment paid to investors, such as dividends and bonuses;

(2) payment of enterprise income tax;

(3) fines for delaying tax payment;

(4) losses caused by penalties, fines, and property confiscation;

(5) expenses due to donations other than what is specified in

Article 9 of this Law;

(6) sponsorship expenses;

(7) non-verified reserves; and

(8) other expenses irrelevant to the income earned.

Article 11 When calculating the amount of its income taxable, an enterprise may deduct its depreciation of fixed assets which are calculated in accordance with relevant regulations.

When calculating depreciations for deduction, none of the

- (一) 房屋、建筑物以外未投入使用的固定资产；
- (二) 以经营租赁方式租入的固定资产；
- (三) 以融资租赁方式租出的固定资产；
- (四) 已足额提取折旧仍继续使用的固定资产；
- (五) 与经营活动无关的固定资产；
- (六) 单独估价作为固定资产入账的土地；
- (七) 其他不得计算折旧扣除的固定资产。

第十二条 在计算应纳税所得额时，企业按照规定计算的无形资产摊销费用，准予扣除。

下列无形资产不得计算摊销费用扣除：

- (一) 自行开发的支出已在计算应纳税所得额时扣除的无形资产；
- (二) 自创商誉；
- (三) 与经营活动无关的无形资产；
- (四) 其他不得计算摊销费用扣除的无形资产。

第十三条 在计算应纳税所得额时，企业发生的下列支出作

following fixed assets may be included:

(1) fixed assets other than the houses and structures that are not put to use;

(2) fixed assets leased from another person to sublet for profits;

(3) fixed assets rent to another person by way of financial leasing;

(4) fixed assets that have been depreciated in full but are still in use;

(5) fixed assets that are irrelevant to business activities;

(6) land which is separately evaluated and entered into an account book as fixed assets; and

(7) other fixed assets the depreciation of which may not be calculated for deduction.

Article 12 When calculating the amount of its income taxable, an enterprise may deduct the amortized expenses for the intangible assets calculated in accordance with relevant regulations.

When calculating the amortized expenses for deduction, none of the following intangible assets may be included:

(1) intangible assets the expenses for the independent development of which are deducted at the time when the amount of the taxable income is calculated;

(2) self-created reputation;

(3) intangible assets that are irrelevant to business activities; and

(4) other intangible assets the amortized expenses for which may not be calculated for deduction.

Article 13 When calculating the amount of its income taxable,

为长期待摊费用，按照规定摊销的，准予扣除：

(一) 已足额提取折旧的固定资产的改建支出；

(二) 租入固定资产的改建支出；

(三) 固定资产的大修理支出；

(四) 其他应当作为长期待摊费用的支出。

第十四条 企业对外投资期间，投资资产的成本在计算应纳税所得额时不得扣除。

第十五条 企业使用或者销售存货，按照规定计算的存货成本，准予在计算应纳税所得额时扣除。

第十六条 企业转让资产，该项资产的净值，准予在计算应纳税所得额时扣除。

第十七条 企业在汇总计算缴纳企业所得税时，其境外营业机构的亏损不得抵减境内营业机构的盈利。

第十八条 企业纳税年度发生的亏损，准予向以后年度结转，用以后年度的所得弥补，但结转年限最长不得超过五年。

第十九条 非居民企业取得本法第三条第三款规定的所得，