

(2008 年版)

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TAX SYSTEM OF THE
PEOPLE'S REPUBLIC OF CHINA
(2008)

刘 佐 著

Written by Liu Zuo

刘铁英 译

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In Chinese and English Version

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前 言

税收是中国财政收入最主要的来源，也是中国政府用以加强宏观调控的重要经济杠杆，对于中国的经济、社会发展具有十分重要的影响，与每个企业、每个公民的利益密切相关。经过 1994 年税制改革和十多年来的逐步完善，中国已经初步建立了适应社会主义市场经济体制需要的税收制度，并发挥了积极的作用。随着中国经济的不断发展和对外开放的进一步扩大，中国的税制必将引起中外各方面的格外关注。

为了帮助中外各界人士快捷、方便地了解中国现行税收制度的基本情况，我们撰写了这本中英文对照的《中国税制》。本书以中国全国人民代表大会及其常务委员会、国务院、财政部、国家税务总局、海关总署、国务院关税税则委员会发布的现行有效的税收基本法律、法规、规章和有关权威性资料为依据，以简洁的语言概要地介绍了中国现行的税收制度。今后，我们还将根据

FOREWORD

Tax is the most important source of fiscal revenue for the Government of China. It is also an important economic lever to conduct macro-economic regulation, which not only produces important impacts on China's economic and social development but also is closely related with the interests of every enterprise and citizen. Through the tax system reform in 1994 and the fine-tuning efforts in recent years, China has established a tax system adaptable to the socialist market economy, which has been playing a positive role. With the economic development and further opening to the outside world, Chinese tax system will definitely draw concerns and attentions both at home and abroad.

In order to help readers quickly, conveniently and concisely understand the basic conditions of the current tax system in China, we wrote this "Tax System of the People's Republic of China in Chinese and English Version". The book, on the basis of China's current tax legislation promulgated by the National People's Congress and its Standing Committee, the State Council, the Ministry of Finance, the State Administration of Taxation, the General Administration of Customs and the Tariff and Classification Committee of the State Council and the relevant authoritative materials and in simple words, serves as an introduction to the main content of China's current tax system. In the future, we will regularly update the book in pace with the change of China's tax

中国税制的变化，对本书不断加以修订，从而使其内容更加新颖、充实、适用。愿本书能够有助于读者了解中国税制的概况。

由于我们的能力、水平和某些客观条件所限，书中必然存在一些不足之处，恳请读者原谅，并批评指正。

本书自 2002 年首次出版以来，得到了中国税务出版社等出版社的大力支持，受到了广大读者的热烈欢迎，故得以不断修订再版（本版为第五版）。在此，我们谨再次向他们表示衷心的感谢。

刘佐 刘铁英

2008年1月1日

system so that its contents shall be more novel, richer and more practical. We hope this book will be of help to the readers in understanding Chinese taxation in general.

We apologise for the errors, if any, in the book.

Since the first publication in 2002, the China Tax Publish House has provided enormous support and the book has been popularly welcomed by readers. Thus it is revised and published again (this is the 5th edition). Hereby, we would like to extend our hearty gratitude to them.

LIU Zuo, LIU Tieying

January 1, 2008

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I. OVERVIEW OF CHINA'S TAX SYSTEM

1. HISTORY OF DEVELOPMENT

In more than 50 years since the foundation of the People's Republic of China in 1949, the development of China's tax system reform has roughly experienced three historical stages: the first stage is the period from 1949 to 1957 which is the period of the recovery of the national economy and transformation of socialism and is the period of establishment and consolidation of the tax system of new China. The second stage is the period from 1958 to the end of 1978 at the eve of the holding of the 3rd Plenary Session of the 11th Central Party Committee, which is the period of tortuous development of China's tax system. The third stage is the period since the end of 1978 when the 3rd Plenary Session of the 11th Central Party Committee was held, which is the new period of China's reform and opening to the outside world and the period of full strengthening of China's tax system construction and nonstop moving forward of the tax reform.

During the above three historical stages, China's tax system experienced five important reforms: the first reform happened at the beginning of the foundation of new China in 1950 when the new tax system of the People's Republic was set up on the basis of sorting out the tax system of the old China and summarizing the experience of the tax system construction of the revolutionary base. The second reform was taken in 1958, the major contents of which were simplifying the industrial and commercial tax system to adapt to the requirement of the situation after the completion of the socialist

势的要求。第三次是 1973 年税制改革，其主要内容仍然是简化工商税制，这是“文化大革命”的产物。第四次是 1984 年税制改革，其主要内容是普遍实行国营企业“利改税”和全面改革工商税收制度，以适应发展有计划社会主义商品经济的要求。第五次是 1994 年税制改革，其主要内容是全面改革工商税收制度，以适应建立社会主义市场经济体制的要求。

1. 改革开放以前的税制状况（1949 年至 1978 年）

从 1949 年新中国成立到 1978 年的 29 年间，中国税制建设的发展历程十分坎坷。

新中国诞生以后，立即着手建立新税制。1950 年 1 月 30 日，中央人民政府政务院发布《关于统一全国税政的决定》和《全国税政实施要则》，规定全国一共设立 14 种税收，即货物税、工商业税（包括营业税和所得税两个部分）、盐税、关税、薪给报酬所得税、存款利息所得税、印花税、遗产税、交易税、屠宰税、房产税、地产税、特种消费行为税和使用牌照税。除了上述税种以外的其他税种，由省、市或者大行政区根据习惯拟定办法，报经大行政区或者中央批准以后征收（当时主要有农业税、牧业税、契

transformation and the reform of the economic administration system. The third reform in 1973 still aimed at simplifying the industrial and commercial tax system, which was the result of the 'Cultural Revolution'. The fourth one was carried out in 1984, the major contents of which were adopting the replacement of profits with taxation for State-owned enterprises and reforming the industrial and commercial tax system to adapt to the requirement of the development of the planned socialist commodity economy. The fifth reform in 1994 was to fully reform the industrial and commercial tax system to adapt to the requirement of establishing the socialist market economy.

a) The tax system before reform and opening to the outside world (1949 to 1978)

During the 29 years from 1949 to 1978, China's tax system construction had gone a bumpy road.

Being founded, the new China started to set up the new tax system immediately. On January 30, 1950, the Administrative Council of the Central People's Government promulgated the Decision to Unifying the Tax Policy Nationwide and the National Tax Policy Implementation Rules, specifying 14 kinds of taxes to be levied across the country, i.e., Goods Tax, Industrial and Commercial Sector Tax (including Business Tax and Income Tax), Salt Tax, Customs Duty, Salary Income Tax, Saving Interest Income Tax, Stamp Tax, Inheritance Tax, Transaction Tax, Slaughter Tax, House Property Tax, Land Property Tax, Special Consumption Tax and License Use Tax. The other taxes (mainly Agricultural Tax, Animal Husbandry Tax, Deed Tax) other than the above should be levied after the provinces, municipalities or large administrative regions formulated levying methods on basis of tradition and submitted to the large administrative regions or the Central Government for approval.