

# 中国对外税收协定 与国际税收制度大典 (上)

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广西人民出版社

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中国国际税收研究会会长、原国家税务总局副局长郝昭成题词

# 中国对外税收协定与国际税收制度大典

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# 序

中国的对外开放是从中国共产党十一届三中全会开始的,20多年来取得了举世公认的伟大成就。进入21世纪后,对外开放迈进了快车道。2001年11月中国加入了世界贸易组织;2002年11月建立了“中国—东盟自由贸易区”。现在,中国对外开放正面临着很好的发展环境和发展机遇。因此,抓住机遇,迎接挑战,积极参与推进经济全球化进程,进一步推动全方位、多层次、宽领域的对外开放和国际合作,大力促进中国社会主义小康社会建设,已成为社会各界的广泛共识。

作为管理国家间税收收入的一种调节与合作机制,国际税收规则对国家经济的发展发挥着十分重要的作用。20多年来,国际税收调节与合作机制发生了深刻的变化。特别是,中国已与世界上80多个国家签订了避免双重征税的双边税收协定。这些协定是国际税收管理工作的重要组成部分,体现了我国国际税收交流与合作的丰硕成果,浓缩了我国改革开放的伟大成就。毫无疑问,国际税收规则、特别是“中国对外税收协定”在维护国家税收权益,保障国家经济安全,创造公平竞争环境等方面发挥着越来越重要的作用。

东盟国家是我国的友好近邻,近年来双方贸易快速发展。截至2005年底,中国与东盟贸易额突破了1300亿美元,东盟已成为我国第4大贸易伙伴、第5大出口市场和第4大进口来源地。中国与东盟经贸合作进入了全面深入发展的新阶段。同时,随着《中国与东盟全面经济合作框架协议货物贸易协议》的生效,从2005年7月起,中国—东盟自由贸易区正式启动了涉及7000多种产品的全面降税进程。从这时起,中国与东盟6个老成员开始互相降税。到2010年,中国与东盟老成员的绝大多数产品关税将降为零;到2015年,中国与东盟新成员的产品关税降为零。这一降税计划的实施,将对我国企业“走出去”开拓东盟乃至世界市场意义深远。

广西地处祖国南疆,紧靠大西南,面向东南亚,且环北部湾,与东南亚陆地相接、海洋相连,是中国通向东南亚的重要门户,地缘优势十分明显。随着“中国—东盟自由贸易区”建设的加快,广西作为中国与东盟国家经贸

合作“桥头堡”的作用日益凸现。加之，“中国—东盟博览会”永久在广西南宁市举办，对广西经济的发展无疑又是一个好机遇。因此，加强国际税收研究，特别是加强东盟税收研究，建立权威的东盟税收资料库，提高东盟税收政策咨询水平，培养一批熟悉东盟税收业务的骨干人员显得尤为急迫和重要，也迎来了极好的良机。

由广西国际税收研究会会长刘铭达教授主编出版的《中国对外税收协定与国际税收制度大典》一书适应了当今加强国际税收研究，提高涉外税收征管水平的形势发展和需要，体现了国际税收研究按照科学化、精细化管理的要求，是我国新时期对外开放所取得的一项新的重要的学术成果。书中收集、介绍了系统、完整的中国对外税收协定和大量的国际税收制度。这些协定、制度对于我们认识、了解和掌握中国与外国税收双边法律、东盟及国际税收法律是必不可少的，本书也可以说是研究国际税收制度的一本“入门”读物。这本资料时新、内容丰富、实用性强的工具书对广西乃至全国财税、经贸、企业、法律等社会各界有较高的参考价值。

当前，我国正在全面推进社会主义小康社会建设，这需要强大的国家财力作后盾。树立和落实科学发展观是增强国家实力，实现小康目标的根本方略，因而也是我们理论界和理论工作者开展理论研究的行动指南。我希望，本书的出版将有助于推动我国国际税收管理工作，有助于促进我国经贸投资发展，有助于促进广西乃至全国的对外开放。

在《大典》出版之时，高兴之至，感言如上。

郭声琨

2006年8月

(郭声琨 现任广西壮族自治区党委副书记、常务副主席)



# Preface

August 2006

The policy of opening to the outside world in China beginning with The Third Plenary of the 11th Central Committee of the Chinese Communist Party has made a great accomplishment. Since the 21<sup>st</sup> century, the opening has been expedited. China joined the World Trade Organization in December 2001, and set up China – ASEAN free – trade area in December 2002. Now the Open – door Policy is seeing a favorable environment and opportunity for development. So all the social fields have got a common understanding on holding chances, facing challenges, promoting economic globalization actively, further enhancing Open – door Policy and international cooperation in multi – ways, and going all out to construct the socialistic well – off society.

International tax regulation, a kind of adjusting and collaborative mechanism that manages tax revenue among countries, plays a significant role on countries' economic development. In the past 20 years, the mechanism of international taxation has been changing deeply. What is more important is our sate has signed bilateral tax agreements for avoiding double taxation with more than 80 countries in the world. The bilateral tax agreements, as an important part of international taxation management, present a rich fruit of exchange and cooperation in international taxation and the achievement of Open – door Policy. It is no doubt that international taxation regulations, especially “tax agreements between China and foreign countries”, are more and more important on guarding state's taxation interest and economic security, and creating fair competing environment.

ASEAN countries are our friendly harbors. Businesses between China and ASEAN have developed rapidly in the recent years. Moreover, by 2005, China – ASEAN trades have come to 130 billion dollars; ASEAN have been our fourth business and trade partner, fifth exporting market and fourth importing areas. The cooperation in trading and investment between China – ASEAN is entering into a new comprehensive developing stage. At the same time, with the operation of 〈Commodities Trading Agreement under The Framework Agreement on Comprehensive Economic Cooperation between the People's Republic of China and the Association of Southeast Asian Nations〉, China – ASEAN free trade area embarks on decreasing taxes program at full – scales concerning more than 7000 kinds of products since July, 2005, while China and six old members of ASEAN are mutually starting reducing tax rate. The taxes rates of products from China – ASEAN will fall to zero by 2015. The implementation of decreasing tax plan will be far – reaching meaning for our “Going global” enterprises in exploring ASEAN and even the global markets.

Lying in the southern part of China, Guangxi Zhuang Autonomous Region strategically leans on southwest area, facing Southeast Asian, rounded by Beibu seas. Because of the advantaged geography of connecting the land and sea of Southeast Asian, Guangxi becomes an important and pointed passage to Southeast Asian. As the construction of China – ASEAN free trade area is be-

ing promoted, the leading role of Guangxi for China – ASEAN business and trade cooperation is emerging. Moreover, it is a good opportunity for economic development of Guangxi that CAEXPO will be held forever in the city of Nanning, Guangxi. So it appears extremely urgent and important to strengthen the research about international taxation, especially the study of taxation in ASEAN countries, to found an authoritative data house about their taxation, to enhance the consultation level on their taxation policies and to cultivate a batch of talents who know the operation of ASEAN taxation.

Now, a book《Collection of Tax Agreements between China and Foreign Countries and International Taxation Systems》, mainly edited by professor Liu Mingda, president of Guangxi International Taxation Institute, meets the need to strengthen the study about international taxes and enhance the management level of foreign taxation, and satisfies the request of scientific and specific management. This book is a new important academic production in our new period for opening. Systemic and integrated taxation agreements between China and foreign countries, and lots of international taxation systems are collected and introduced in this book, which helps us know more knowledge about bilateral tax agreements, ASEAN and international tax laws. This book, endowed with rich content and practice, has high value of reference to all circles such as finance and taxation, economy and business, enterprise and laws, etc.

At present, our state who is building the socialism well – off society in all – around way needs powerful finance. Setting up and implementing scientific developing view is a key strategy to strengthen the power of our country and to realize the goal of well – off society, furthermore, it is the guideline to make theory research for us theory field. I hope, this book should be propitious to improve the international tax management of our country, to develop business and trade investment, and to promote the opening to the outside world in Guangxi and even the whole China.

It is a pleasure to write the preface before publication.

Guo Shengkun

(Guo Shengkun, Vice Secretary of the Party Committee and Vice Chairman of the Standing Committee of Guangxi Zhuang Autonomous Region)

## 主编的话

党的十一届三中全会,揭开了我国波澜壮阔的改革开放序幕。20多年来,为了适应对外开放的日益深化和对外经贸投资的快速发展,我国政府在独立自主、自力更生、平等互利的方针指引下,积极加强与世界各国在税收领域的广泛交流与合作,建立了以双边税收协定为主要形式的国际税收协调与合作机制。1984年6月,我国与日本签订生效了“对所得避免双重征税和防止偷漏税的协定”。这是我国与外国签订的第一个避免双重征税的税收协定。之后,“中国对外税收协定”如雨后春笋,迅速增加。截至2006年1月,我国已与世界上88个国家签订了避免双重征税的协定。“中国对外税收协定”的签订,合理地划分了税收管辖权,有效地避免了双重征税和防止偷漏税,较大地提高了反避税工作的能力。这对建立和完善两国间税收的征管体系,推动两国经贸投资的健康发展,促进两国经济的共同繁荣起到了极其重要的作用。

当前,随着经济全球化进程的加快,国际税收形势也面临着错综复杂的变化。有害国际税收竞争问题尤为突出,它侵蚀了其他国家的税基,损害了其他国家的经济利益,并可能导致连锁反应,影响全球资源的合理配置。国际税收缺乏有效的协调机制,也容易导致国际税收协作发展环境的恶化,最终损害国际社会和国际经贸的公平。因此,加强国际税收研究,强化涉外税收管理,建立科学、有效的国际税收协调机制和争端解决机制,是摆在我们国际税收工作面前的一项重要工作。

为了积极顺应国际税收工作的新形势,帮助我国社会各界,特别是财税界、涉外界、法律界、企业界及时了解和掌握国际税收协定、规则,经过艰苦努力,我们编辑出版了《中国对外税收协定与国际税收制度大典》(以下简称《大典》)一书。

《大典》一书分上、下两卷,360多万字。全书由“中国对外税收协定”、“中国—东盟自由贸易区关税制度”、“东盟国家税收制度”、“国际税收制度”和“国际海关公约”等5辑组成,共12个篇目,汇集了当前300多件中国对外税收协定和国际税收制度。这是迄今为止我国一部较为系统、全面地汇集国际税收协定、制度的大型税法工具书。

全书有三个特点:一是内容新、范围广、信息量大,共有12个篇目,360多万字。既有多边税收规则,又有双边税收协定;既有国际性税收制度,又有区域性税收制度,体现了工具书应有的资料性,方便了人们的查阅和学习。二是系统性、完整性。本书收录了截至2006年1月我国与88个国家签订的“对所得避免双重征税和防止偷漏税的协定”。这在目前已有的出版物中是比较系统、完整的。三是操作性强。书中收录的中国对外税收协定是我国与有关国家相互开展贸易、投资、科技、文化等活动所必

须遵守和执行的税收法律；国际税收规则、公约则属于国际法律、国际标准，同样是我们必须遵守和执行的。另外，作为区域性的国际税收制度，东盟税收制度也收入书中。这对了解东盟税法，研究东盟税收，拓展东盟市场十分有用。因此，书中的内容具有较强的操作性、实用性。

诚然，国际税收制度，尚不止于本书已收录的协定、规则、公约。事实上，由于各种原因，还有一些规则、协定未能尽详收录。而且，随着国际税收的发展和变化，还将会有新的更多的国际税收规则不断出现。因此，本书称为“大典”是相对而言的。今后，我们将不断注意收集、积累新的资料，并在适当的时机对本书进行修订、增编和再版，以适应未来国际税收工作形势发展的需要。

全面落实科学发展观，用科学发展观来统领国际税收理论研究工作，同样是我们学术界和理论工作者的方向。我们希望，作为我国国际税收领域一项新的学术成果，《大典》一书将能够对社会各广大读者查阅、学习、参考中国对外税收协定带来帮助，能够对了解、熟悉、掌握国际税收制度带来方便。

本书是在广西壮族自治区财政厅厅长、广西壮族自治区地方税务局党组书记苏道俨热情关心下，由广西壮族自治区地方税务局局长卢献匾、广西壮族自治区国家税务局局长王柳德精心策划、具体组织指导而进行编辑的，他们为提高本书的编辑质量付出了辛勤劳动。另外，在编辑出版过程中，我们还得到了众多的领导、专家、学者的大力支持、指导和帮助。特别是，广西壮族自治区主席陆兵，中国国际税收研究会会长郝昭成，广西壮族自治区党委副书记、常务副主席郭声琨欣然为本书挥毫题词、作序；中国国际税收研究会副秘书长孙玉刚、南宁海关关长丁学辉等专家对本书提出了许多宝贵的修改意见；广西南宁名成学术创作有限公司的员工们认真细致地做好编辑排版等具体工作；广西人民出版社给予了大力支持与帮助。所有这些，我们深为感动，没有他们的大力支持和辛勤付出，本书是不可能那么在短的时间内顺利出版的。在此，我们一并致以崇高的敬礼和衷心的感谢。

在编辑出版本书的过程中，我们还查阅、参考、引用了国内外大量的相关书籍资料。在此，特向他们表示衷心的感谢。

由于本书内容多、篇幅大，编辑出版过程的每一件具体工作十分烦碎，加之时间仓促，水平有限。因而书中出现的错误和疏漏在所难免，恳请广大读者批评指正。



2006年8月

(刘铭达 教授，现任广西壮族自治区人大常委委员、广西国际税收研究会会长、中国财政学会常务理事；原广西壮族自治区财政厅厅长、广西壮族自治区地方税务局党组书记。)

# Chief Editor's Speech

August 2006

The Third Plenary of the 11th Central Committee of the Chinese Communist Party raised the curtain on great economic reform and open policy. In the past 20 years, with the guiding principle of self – independence, self – reliance and equal mutual benefit, through positively exchanging and cooperating with foreign countries, the Chinese government has established the international taxation mechanism for coordination and cooperation in the main form of bilateral tax agreements to meet the need of increasingly – deepened open policy and rapidly – developed foreign investment in business and trade. China signed “Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income” with Japan in June 1984. This is the first agreement signed with foreign country to refrain from dual taxation. Then, “tax agreements between China and foreign countries” are booming. Our country has signed the agreements with 88 states by January 2006. The agreements have resulted with the reasonable division of taxation jurisdiction, good efficiency of avoiding double taxation and defraud revenue, and will strengthen the capacity of anti – evasion of tax, which all will be important to set up and improve taxation supervision and management systems between China and other countries, to develop business and trade and to invigorate common prosperity.

Now, international taxation is becoming complicated with the development of economic globalization. The vicious taxation competition ruins other countries' taxation bases and damages their economic interest, which may induce chain reaction and affect the reasoning disposition of global source. Lacking of effective coordinated system in international taxation would lead to aggravation of the developing environment for its coordination and finally destroy fairness in international society and economy. So, it is a tough and important task to strengthen the study about international taxation, to intensify tax management concerned foreign affairs, and to set up scientific and effective systems for coordination and dispute solution in international taxation.

In order to positively comply with the new situation in the work of international taxation, to help all fields to know and understand international regulations, especially for the finance and taxation, the foreign affairs circles, the laws and the enterprises, we make effort to edit a book (Collection of Tax Agreements between China and Foreign Countries and International Taxation Systems) (hereinafter referred to as “Collection”).

The Collection is composed of two volumes, about 3,600,000 words, containing five parts – Tax Agreements between China and Foreign Countries, Custom Regime in China – ASEAN Free Trade Area, Taxation System in countries of ASEAN, International Taxation System and International Customs Convention. There are 12 chapters at all. More than 300 tax agreements and international taxation regulations are recorded. It has been one of the most systemic and comprehensive reference books about international taxation agreements and systems so far.

This book is characteristic of new content, wild scope and rich information. It has adequate materials as a reference book, and makes study convenient because there are not only bilateral tax agreements but also multilateral tax regulations, not only international but regional tax mechanisms. It is also endowed with systemic and comprehensive tax regulations at domestic and abroad. The “Agreements for the

Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income” which our country has signed with other 88 countries by January 2006 are collected. Practice is another feature, because all the agreements are rules which must be performed in the activities of business, investment, science and technology, and culture between China and foreign countries, and international taxation regulations and conventions must be implemented too for they all belong to international laws and standards. Furthermore, as regional international taxation system, ASEAN taxation regulations are collected in this book, which is very useful for understanding and studying of ASEAN taxation and expanding the markets in ASEAN countries.

Indeed, it is not all the international taxation systems are collected in this book, and some more regulations and agreements haven't been recorded, while more and more new international regulations appearing. So the book called “collection” is just under some conditions and changes. I will continue collecting and accumulating new materials and information so as to credit and rich the book in next new version to meet the need of development in international taxation.

Fulfilling the scientific developing view and leading the theory study on international taxation with that view are also the targets for us academy and theory field. We hope the Collection, a new academic production of international taxation, would help the readers from all circles to know, study and consult international taxation regulations and agreements between China and foreign countries.

The edition of this book is carefully planned and organized in the guide of Su Daoyan (Director – General of the Finance Department of Guangxi Zhuang Autonomous Region), Lu Xianbian (Director – General of the Local Taxation Bureau of Guangxi Zhuang Autonomous Region) and Wang Liude (Director – General of the Guangxi Zhuang Autonomous Region Office, the State Administration of Taxation). They have been trying hard and endeavoring for the book. In the process of edition and publication, we are supported and helped by many leaders, professors and sophists, especially Lu Bing (Chairman of Guangxi Zhuang Autonomous Region), Hao Zhaocheng (President of the International Taxation Research Institute of China) and Guo Shengkun (Vice Chairman of the Standing Committee of Guangxi Zhuang Autonomous Region), who made the preface and inscription for the book; Furthermore, Sun Yugang (Deputy Secretary – General of the International Taxation Research Institute of China) and Ding Xuehui (Director of the Nanning Customs), who have given much advice to us; and all the members of Nanning Mincheng Academic Creation Company, who edited and typeset earnestly; The Guangxi People's Publishing House gave us great support and help. We are moved by what they have done, and we would not get a publication in such limited time without their help. We honor and appreciate them sincerely and heartily.

Moreover, because I read, referenced and cited related books or materials in and out of China, I should thank their authors.

It is tedious and trivial to do well in each specific work when editing such a book of generous contents and wild ranges in limited time, so some mistakes and carelessness are unavoidable. I implore readers give me critics and advice.

Liu Mingda

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